

Railroad Commission of Texas - GUD No. 9670 - Final Order
ATMOS ENERGY CORP., MID-TEX DIVISION
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TEST YEAR ENDING DECEMBER 31, 2005

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**ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS BY SERVICE CLASS
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	ATMOS				FINAL ORDER		
		Current Revenues ¹	Proposed Revenues ¹	Proposed Change	Percent Change	Revenues ¹	Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2	Residential (Base Revenue)	\$ 256,418,903	\$ 315,206,213	\$ 58,787,310	22.93%	\$ 266,480,319	\$ 10,061,416	3.92%
3	Residential (Rider GCR)	719,566,246	722,124,765	2,558,518	0.36%	721,229,332	1,663,086	0.23%
4	Residential (Rider FF & Rider TAX)	49,803,558	52,933,855	3,130,297	6.29%	50,401,856	598,298	1.20%
5	Total Residential	\$ 1,025,788,707	\$ 1,090,264,833	\$ 64,476,126	6.29%	\$ 1,038,111,507	\$ 12,322,800	1.20%
6								
7	Commercial (Base Revenue)	\$ 57,040,492	\$ 63,106,791	\$ 6,066,299	10.64%	\$ 58,318,941	\$ 1,278,449	2.24%
8	Commercial (Rider GCR)	462,344,342	462,282,739	(61,603)	-0.01%	462,945,419	601,077	0.13%
9	Commercial (Rider FF & Rider TAX)	26,503,695	26,810,048	306,354	1.16%	26,599,609	95,915	0.36%
10	Total Commercial	\$ 545,888,529	\$ 552,199,578	\$ 6,311,049	1.16%	\$ 547,863,969	\$ 1,975,440	0.36%
11								
12	Industrial/Transportation (Base Revenue)	\$ 15,469,450	\$ 7,478,622	\$ (7,990,828)	-51.66%	\$ 9,543,030	\$ (5,926,420)	-38.31%
13	Industrial/Transportation (Rider GCR)	44,169,152	42,265,985	(1,903,167)	-4.31%	45,817,356	1,648,204	3.73%
14	Industrial/Transportation (Rider FF & Rider TAX)	3,043,299	2,538,412	(504,887)	-16.59%	2,824,986	(218,313)	-7.17%
15	Total Industrial/Transportation	\$ 62,681,901	\$ 52,283,019	\$ (10,398,882)	-16.59%	\$ 58,185,372	\$ (4,496,529)	-7.17%
16								
17	Other Revenue (Base Revenue)	\$ 18,823,441	\$ 18,823,441	\$ -	0.00%	\$ 18,202,703	\$ (620,738)	-3.30%
18	Other Revenue (Rider GCR)	3,912,367	3,318,621	(593,745)	-15.18%	-	(3,912,367)	-100.00%
19	Other Revenue (Rider FF & Rider TAX)	1,160,186	1,129,888	(30,298)	-2.61%	928,866	(231,320)	-19.94%
20	Total Other Revenue	\$ 23,895,994	\$ 23,271,950	\$ (624,044)	-2.61%	\$ 19,131,569	\$ (4,764,424)	-19.94%
21								
22	Base Revenue	\$ 347,752,286	\$ 404,615,067	\$ 56,862,781	16.35%	\$ 352,544,993	\$ 4,792,707	1.38%
23	Rider GCR	1,229,992,107	1,229,992,110	3	0.00%	1,229,992,107	0	0.00%
24	Rider FF & Rider TAX	80,510,737	83,412,203	2,901,466	3.60%	80,755,318	244,580	0.30%
25	Total Operating and Other Revenue	\$ 1,658,255,130	\$ 1,718,019,380	\$ 59,764,250	3.60%	\$ 1,663,292,418	\$ 5,037,288	0.30%

26
27
28 Note:
29 ¹ Revenues are the results of application of the Current, Proposed, and Approved rates to billing determinants.

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE
AS OF DECEMBER 31, 2005

Line No.	Description	Ref	Amount per Books	ATMOS		Final
				Adjustment	Total Requested	Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Net Plant					
2	Gross Plant	Schedule C	\$ 1,912,002,273	\$ (96,212,731)	\$ 1,815,789,543	\$ (96,212,731)
3	Accumulated Depreciation	Schedule D	811,952,592	(93,272,983)	718,679,609	(82,626,918)
4	Net Plant Assigned From SSU	WP_B-1.1.a-c	47,777,031	-	47,777,031	(600,666)
5	Total Net Plant		<u>\$ 1,147,826,712</u>	<u>\$ (2,939,748)</u>	<u>\$ 1,144,886,965</u>	<u>\$ (14,186,479)</u>
6						
7	Working Capital (Plus):					
8	Cash Working Capital	Schedule E-1	\$ -	\$ 188,700	\$ 188,700	\$ (46,376,097)
9	Materials & Supplies	Schedule E-2	633,469	1,626,959	2,260,428	1,626,959
10	Prepayments	Schedule E-3	140,925	4,479,303	4,620,228	4,479,303
11	Working Capital Assigned From SSU	Schedule E-4	2,492,346	(79,826)	2,412,520	(250,700)
12	Total Working Capital		<u>\$ 3,266,740</u>	<u>\$ 6,215,137</u>	<u>\$ 9,481,877</u>	<u>\$ (40,520,535)</u>
13						
14						
15	Non-Investor Supplied Capital (Less):					
16	Customer Deposits		\$ 44,177,412	\$ -	\$ 44,177,412	\$ -
17	Customer Advances for Construction		3,437,806	-	3,437,806	-
18	Injuries and Damages Reserve	WP B-2	2,950,280	-	2,950,280	-
19	Accumulated Deferred Income Taxes	WP B-3	(21,961,179)	(5,594,513)	(27,555,692)	(5,594,513)
20	Regulatory Adjustment to Rate Base		-	-	-	10,640,002
21	Non-Investor Supplied Capital Assigned From SSU	WP B-2a, WP B-3a	24,430,757	(4,862,892)	19,567,865	(5,551,654)
22	Total Non-Investor Supplied Capital		<u>\$ 53,035,077</u>	<u>\$ (10,457,405)</u>	<u>\$ 42,577,671</u>	<u>\$ (506,165)</u>
23						
24	Rate Base		<u><u>\$ 1,098,058,376</u></u>	<u><u>\$ 13,732,794</u></u>	<u><u>\$ 1,111,791,170</u></u>	<u><u>\$ (54,200,848)</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENTS TO RATE BASE
GUD 9670**

Line	Regulatory Adjustment to Rate Base:	
1	Asset Purchase Adjustment	-
2		
3	Disallowed Capitalized Expenses - Mid-Tex	
4	Mid-Tex Projects 080 (2005)	(377,547)
5	GRIP 2003	(6,303,281)
6	GRIP 2004	-
7	GRIP 2005	-
8	GUD 9670 - Mid-Tex Overhead	(46,419)
9	GUD 9670 - Shared Services Overhead	(3,062,885)
10	Subtotal	<u>(9,790,132)</u>
11		
12	TXU Australia	(849,870)
13		
14	Total Regulatory Adjustment to Rate Base (1)	<u><u>\$ (10,640,002)</u></u>
15		
16		
17	Poly 1 Adjustment:	
18		
19	Plant (2)	\$ -
20		
21	Accumulated Depreciation Poly 1 Pipe (3)	\$ (10,557,693)
22		
23	Accumulated Depreciation Poly 1 Pipe Software (3)	\$ (88,372)
24		
25		
26	(1) Regulatory Adjustment to Rate Base is to be amortized over the weighted average	
27	life of the plant, which is 30.85 years.	
28	(2) Values adjusted on Schedule B.	
29	(3) Values adjusted on Schedule D.	

**ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS - FINAL ORDER
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	Ref	Base Revenue	Rider GCR	Rider FF & Rider TAX	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2	Rider GCR Part A	Schedule H	\$	-	\$ 1,155,349,772	\$ -	\$ 1,155,349,772
3	Rider GCR Part B	Schedule I			74,642,335		74,642,335
4	Total Rider GCR				\$ 1,229,992,107		\$ 1,229,992,107
5							
6	Operation and Maintenance Expenses	Schedule F-1	\$	146,055,786	-		\$ 146,055,786
7							
8	Taxes Other than Income Taxes	Schedule F-5		24,195,477		\$ 80,755,318	104,950,794
9							
10	Depreciation and Amortization Expense	Schedule F-3		71,380,648			71,380,648
11							
12	Interest on Customer Deposits	Schedule F-7		1,365,082			1,365,082
13	Interest on Customer Advances	Schedule F-7		13,787			13,787
14							
15	Rate Base	Schedule B	\$1,043,857,528				
16	Rate of Return	Schedule G	7.903%				
17				82,498,566			82,498,566
18							
19	Federal Income Taxes	Schedule F-6		27,035,910			27,035,910
20							
21	Revenue Requirements			\$ 352,545,256	\$ 1,229,992,107	\$ 80,755,318	\$ 1,663,292,680
22							
23	Current Revenues	Schedule A	\$	347,752,286			\$ 1,658,255,130
24							
25	Approved Change			\$ 4,792,969			\$ 5,037,550
26							
27	Gas Cost Uncollectible Exp. To GCR			-			
28							
29	Approved Change (Adjusted for Comparison)			\$ 4,792,969			
30							
31	Percentage Change			1.38%			0.30%

**ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS - PROPOSED
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	Ref	Base Revenue	Rider GCR	Rider FF & Rider TAX	Total		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1								
2	Rider GCR Part A	Schedule H	\$	-	\$ 1,155,349,775	\$	-	\$ 1,155,349,775
3	Rider GCR Part B	Schedule I			74,642,335			74,642,335
4	Total Rider GCR				\$ 1,229,992,110			\$ 1,229,992,110
5								
6	Operation and Maintenance Expenses	Schedule F-1	\$	159,896,630				\$ 159,896,630
7								
8	Taxes Other than Income Taxes	Schedule F-5		25,265,749		\$	83,412,203	108,677,952
9								
10	Depreciation and Amortization Expense	Schedule F-3		84,449,984				84,449,984
11								
12	Interest on Customer Deposits	Schedule F-7		1,365,082				1,365,082
13	Interest on Customer Advances	Schedule F-7		13,787				13,787
14								
15	Rate Base	Schedule B	\$1,111,791,170					
16	Rate of Return	Schedule G	8.855%					
17				98,449,108				98,449,108
18								
19	Federal Income Taxes	Schedule F-6		35,171,086				35,171,086
20								
21	Revenue Requirements			\$ 404,611,426	\$ 1,229,992,110	\$ 83,412,203	\$	1,718,015,739
22								
23	Current Revenues	Schedule A	\$	347,752,286				\$ 1,658,255,130
24								
25	Proposed Change			\$ 56,859,139				\$ 59,760,609
26								
27								
28								
29								
30								
31	Percentage Change			16.35%				3.60%

**ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF DECEMBER 31, 2005**

Line No.	ATMOS						Final Order	
	Account	Account Description	Reference	Amount Per Books	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Distribution Plant								
1	374.1	Land		\$ 359,287	\$ -	\$ 359,287	\$ -	\$ 359,287
2	374.2	Land Rights		2,608,004	-	2,608,004	-	2,608,004
3	375	Structures & Improvements		1,107,653	-	1,107,653	-	1,107,653
4	376	Mains		1,079,843,079	(48,815,969)	1,031,027,110	(48,815,969)	1,031,027,110
5	378	M&R Station Equipment - General		15,791,769	-	15,791,769	-	15,791,769
6	379	M&R Station Equipment - City Gate		4,766,555	-	4,766,555	-	4,766,555
7	380	Services		511,521,871	(39,169,555)	472,352,316	(39,169,555)	472,352,316
8	381	Meters		110,581,388	-	110,581,388	-	110,581,388
9	382	Meter Installations		42,428,567	-	42,428,567	-	42,428,567
10	383	House Regulators		29,793,585	-	29,793,585	-	29,793,585
11	385	Industrial M&R Station Equipment		(153,945)	-	(153,945)	-	(153,945)
		Regulatory Adjustment (disallowed capitalized expenses)		-	-	-	-	-
12		Total		\$ 1,798,647,813	\$ (87,985,524)	\$ 1,710,662,289	\$ (87,985,524)	\$ 1,710,662,289
General Plant								
15	302	Franchises & Consents		\$ 18,896	\$ -	\$ 18,896	\$ -	\$ 18,896
16	303	Computer Software		23,450,786	(7,837,894)	15,612,892	(7,837,894)	15,612,892
17	389	Land		1,691,154	-	1,691,154	-	1,691,154
18	390	Structures & Improvements		17,927,255	-	17,927,255	-	17,927,255
19	391	Office Furniture & Equipment		10,628,706	(68,295)	10,560,411	(68,295)	10,560,411
20	392	Transportation Equipment		13,373,442	-	13,373,442	-	13,373,442
21	393	Stores Equipment		7,836	-	7,836	-	7,836
22	394	Tools, Shop, and Garage Equipment		1,915,852	-	1,915,852	-	1,915,852
23	395	Laboratory Equipment		315,804	-	315,804	-	315,804
24	396	Power Oper. Tool & Work Equipment		7,409,185	-	7,409,185	-	7,409,185
25	397	Radio Communication Equipment		6,810,394	(207,959)	6,602,435	(207,959)	6,602,435
26	398	Miscellaneous Equipment		18,933,745	-	18,933,745	-	18,933,745
27	399	Non-Mainframe Computer Equipment		10,871,405	(113,059)	10,758,346	(113,059)	10,758,346
28				\$ 113,354,461	\$ (8,227,207)	\$ 105,127,253	\$ (8,227,207)	\$ 105,127,253
30	Gross Plant (Ln 12 + Ln 28)			\$ 1,912,002,273	\$ (96,212,731)	\$ 1,815,789,543	\$ (96,212,731)	\$ 1,815,789,543

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF DECEMBER 31, 2005

Line No.	Account	Account Description	Reference	Amount Per Books	ATMOS		Final Order	
					Adjustments	Adjusted Balance	Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Distribution Plant								
1	374.1	Land		\$ -	\$ -	\$ -	\$ -	\$ -
2	374.2	Land Rights		1,071,031	-	1,071,031	-	1,071,031
3	375	Structures & Improvements		949,813	-	949,813	-	949,813
4	376	Mains		328,075,005	(48,815,969)	279,259,036	(42,958,369)	285,116,636
5	378	M&R Station Equipment - General		10,170,396	-	10,170,396	-	10,170,396
6	379	M&R Station Equipment - City Gate		2,049,566	-	2,049,566	-	2,049,566
7	380	Services		327,206,766	(39,169,555)	288,037,211	(34,469,462)	292,737,304
8	381	Meters		41,300,504	-	41,300,504	-	41,300,504
9	382	Meter Installations		16,603,677	-	16,603,677	-	16,603,677
10	383	House Regulators		10,162,315	-	10,162,315	-	10,162,315
11	385	Industrial M&R Station Equipment		(3,134)	-	(3,134)	-	(3,134)
12		Total		\$ 737,585,938	\$ (87,985,524)	\$ 649,600,415	\$ (77,427,831)	\$ 660,158,108
General Plant								
15	302	Franchises & Consents		\$ 7,231	\$ -	\$ 7,231	-	\$ 7,231
16	303	Computer Software		17,572,643	(5,287,460)	12,285,184	(5,199,088)	12,373,556
17	389	Land		-	-	-	-	-
18	390	Structures & Improvements		12,945,570	-	12,945,570	-	12,945,570
19	391	Office Furniture & Equipment		6,442,985	-	6,442,985	-	6,442,985
20	392	Transportation Equipment		10,727,021	-	10,727,021	-	10,727,021
21	393	Stores Equipment		942	-	942	-	942
22	394	Tools, Shop, and Garage Equipment		27,793	-	27,793	-	27,793
23	395	Laboratory Equipment		5,503	-	5,503	-	5,503
24	396	Power Oper. Tool & Work Equipment		5,753,790	-	5,753,790	-	5,753,790
25	397	Radio Communication Equipment		2,877,858	-	2,877,858	-	2,877,858
26	398	Miscellaneous Equipment		14,055,185	-	14,055,185	-	14,055,185
27	399	Non-Mainframe Computer Equipment		3,950,132	-	3,950,132	-	3,950,132
28		Total		\$ 74,366,654	\$ (5,287,460)	\$ 69,079,194	\$ (5,199,088)	\$ 69,167,566
30	Accumulated Depreciation (Ln 12 + Ln 28)			\$ 811,952,592	\$ (93,272,983)	\$ 718,679,609	\$ (82,626,918)	\$ 729,325,674

ATMOS ENERGY CORP., MID-TEX DIVISION
CASH WORKING CAPITAL
TEST YEAR ENDING DECEMBER 31, 2005

PROPOSED

Line No.	Description	Adjusted Amount	Ref	Avg. Daily Expense	Revenue Lag Days	Expense Lead Days	Net Lead/Lag	Working Capital Requirement
	(a)	(b)	(c)	(d)=(b)/365	(e)	(f)	(g)=(e)+(f)	(h)=(d)x(g)
1	Operation & Maintenance							
2	Rider GCR Part A	\$ 1,155,349,775	Schedule H	3,165,342	43.590	(41.897)	1.693	\$ 5,358,924
3	Rider GCR Part B	74,642,335	Schedule I	204,500	43.590	(18.889)	24.701	5,051,343
4	Other O&M	159,896,630	Schedule F-1	438,073	43.590	(25.794)	17.796	7,795,946
5	Total Operation & Maintenance	<u>\$ 1,389,888,740</u>						<u>\$ 18,206,213</u>
6								
7	Taxes Other Than Income Taxes	\$ 108,677,952	Schedule F-5	297,748	43.590	(96.646)	(53.056)	\$ (15,797,308)
8								
9	Interest on Customer Advances & Deposits	\$ 1,378,869	Schedule F-7	3,778	43.590	(631.300)	(587.710)	<u>\$ (2,220,206)</u>
10								
11	Total Working Cash Allowance							<u><u>\$ 188,700</u></u>

FINAL ORDER

Line No.	Description	Adjusted Amount	Ref	Avg. Daily Expense	Revenue Lag Days	Expense Lead Days	Net Lead/Lag	Working Capital Requirement
	(a)	(b)	(c)	(d)=(b)/365	(e)	(f)	(g)=(e)+(f)	(h)=(d)x(g)
1	Operation & Maintenance							
2	Rider GCR Part A	\$ 1,155,349,772	Schedule H	3,165,342	34.190	(41.897)	(7.707)	\$ (24,395,290)
3	Rider GCR Part B	74,642,335	Schedule I	204,500	34.190	(39.220)	(5.030)	(1,028,633)
4	Other O&M	146,055,786	Schedule F-1	400,153	34.190	(33.480)	0.710	284,109
5	Total Operation & Maintenance	<u>\$ 1,376,047,893</u>						<u>\$ (25,139,814)</u>
6								
7	Taxes Other Than Income Taxes	\$ 104,950,794	Schedule F-5	287,536	34.190	(100.201)	(66.011)	(18,980,567)
8								
9	Interest on Customer Advances & Deposits	\$ 1,378,869	Schedule F-7	3,778	34.190	(631.300)	(597.110)	<u>\$ (2,255,716)</u>
10								
11	Total Working Cash Allowance							<u><u>\$ (46,376,097)</u></u>

Schedule E-1

**ATMOS ENERGY CORP., MID-TEX DIVISION
MATERIALS & SUPPLIES
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Account Balance As of Date	ATMOS			Final Order		
		Materials & Supplies	Stores Expense Undistributed	Total Materials & Supplies	Materials & Supplies	Stores Expense Undistributed	Total Materials & Supplies
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Beginning Balance	\$ 1,580,517	\$ 786,960	\$ 2,367,477	\$ 1,580,517	\$ 786,960	\$ 2,367,477
2	January 31, 2005	1,750,534	748,135	2,498,669	1,750,534	748,135	2,498,669
3	February 28, 2005	1,849,142	735,408	2,584,550	1,849,142	735,408	2,584,550
4	March 31, 2005	2,040,403	731,569	2,771,972	2,040,403	731,569	2,771,972
5	April 30, 2005	5,000,963	779,765	5,780,728	5,000,963	779,765	5,780,728
6	May 31, 2005	1,908,246	749,555	2,657,802	1,908,246	749,555	2,657,802
7	June 30, 2005	1,701,905	689,531	2,391,437	1,701,905	689,531	2,391,437
8	July 31, 2005	1,599,762	505,724	2,105,485	1,599,762	505,724	2,105,485
9	August 31, 2005	1,329,142	518,721	1,847,863	1,329,142	518,721	1,847,863
10	September 30, 2005	1,195,027	211,370	1,406,397	1,195,027	211,370	1,406,397
11	October 31, 2005	1,156,258	143,663	1,299,921	1,156,258	143,663	1,299,921
12	November 30, 2005	1,098,036	(58,236)	1,039,800	1,098,036	(58,236)	1,039,800
13	December 31, 2005	968,739	(335,270)	633,469	968,739	(335,270)	633,469
14							
15	13 Month Average			<u>\$ 2,260,428</u>			<u>\$ 2,260,428</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
PREPAYMENTS
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	Account Balance As of Date	ATMOS			Final Order	
		Insurance	Other Prepayments	Total Prepayments	Insurance	Other Prepayments
	(a)	(b)	(c)	(d)	(e)	(f)
1	Beginning Balance	\$ 328,787	\$ (190,465)	\$ 138,322	\$ 328,787	\$ (190,465)
2	January 31, 2005	116,452	9,342,907	9,459,359	116,452	9,342,907
3	February 28, 2005	99,399	6,394,171	6,493,570	99,399	6,394,171
4	March 31, 2005	82,347	5,451,751	5,534,097	82,347	5,451,751
5	April 30, 2005	65,294	309,446	374,740	65,294	309,446
6	May 31, 2005	48,241	10,130,188	10,178,430	48,241	10,130,188
7	June 30, 2005	31,189	4,594,985	4,626,174	31,189	4,594,985
8	July 31, 2005	20,793	2,868,356	2,889,149	20,793	2,868,356
9	August 31, 2005	10,396	6,519,977	6,530,373	10,396	6,519,977
10	September 30, 2005	-	3,790,989	3,790,989	-	3,790,989
11	October 31, 2005	-	5,378,237	5,378,237	-	5,378,237
12	November 30, 2005	-	4,528,604	4,528,604	-	4,528,604
13	December 31, 2005	-	140,925	140,925	-	140,925
14						
15	13 Month Average			<u>\$ 4,620,228</u>		

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ALLOCATION OF WORKING CAPITAL TO MID-TEX DIVISION
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	Account Balance As of Date	ATMOS		Final Order	
		Prepayments	Materials and Supplies	Prepayments	Materials and Supplies
	(a)	(b)	(c)	(d)	(e)
1	Beginning Balance	\$6,280,693	\$0	\$6,280,693	\$0
2	January 31, 2005	5,821,278	0	5,821,278	0
3	February 28, 2005	4,530,606	0	4,530,606	0
4	March 31, 2005	6,874,364	0	6,874,364	0
5	April 30, 2005	5,905,524	0	5,905,524	0
6	May 31, 2005	5,526,982	862,400	5,526,982	862,400
7	June 30, 2005	5,409,852	1,600,448	5,409,852	1,600,448
8	July 31, 2005	5,599,764	1,600,448	5,599,764	1,600,448
9	August 31, 2005	5,438,570	0	5,438,570	0
10	September 30, 2005	5,939,312	0	5,939,312	0
11	October 31, 2005	7,938,240	0	7,938,240	0
12	November 30, 2005	7,328,263	0	7,328,263	0
13	December 31, 2005	6,266,899	0	6,266,899	0
14					
15	Average	\$6,066,181	\$312,561	\$6,066,181	\$312,561
16					
17	Allocation Factor	39.77%	39.77%	36.95%	36.95%
18					
19	Allocated to Mid-Tex	\$2,412,520	\$124,306	\$2,241,645	\$115,501
20					
21	Adjust Materials and Supplies		(124,306)		(115,501)
22					
23	Adjusted 13 month Balances	2,412,520	-	2,241,645	-

ATMOS ENERGY CORP., MID-TEX DIVISION
OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	FERC Acct	Description	ATMOS			FINAL ORDER	
			Per Books Amount	Adjustments	Adjusted Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	870	Operation Supervision and Engineering	\$ 3,701,954	\$ (45,451)	\$ 3,656,503	\$ (144,363)	\$ 3,557,591
2	871	Distribution Load Dispatching	101	458,289	458,390	458,289	458,390
3	872	Compressor Station Labor and Expenses	489	2	491	-	489
4	874	Mains and Services Expenses	25,071,256	2,650,681	27,721,937	2,333,277	27,404,533
5	875	Measuring and Regulating Station Expenses - General	76,084	1,864	77,949	-	76,084
6	876	Measuring and Regulating Station Expenses - Industrial	650	23	673	-	650
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	2,458	-	2,458	-	2,458
8	878	Meter and House Regulator Expenses	4,819,597	119,861	4,939,458	-	4,819,597
9	879	Customer Installations Expenses	2,126,705	67,955	2,194,660	-	2,126,705
10	880	Other Expenses	7,229,315	(49,667)	7,179,648	(98,155)	7,131,160
11	881	Rents	39,976	583,667	623,643	422,234	462,210
12	885	Maintenance Supervision and Engineering	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	7,301	-	7,301	-	7,301
14	887	Maintenance of Mains	2,365,654	68,300	2,433,954	-	2,365,654
15	889	Maint. of Measuring and Regulating Station Equip. - General	2,594,608	70,381	2,664,989	-	2,594,608
16	890	Maint. of Measuring and Regulating Station Equip. - Industrial	482	17	498	-	482
17	892	Maintenance of Services	2,007,056	53,487	2,060,544	-	2,007,056
18	893	Maintenance of Meters and House Regulators	144,334	1,524	145,858	-	144,334
19	894	Maintenance of Other Equipment	188,193	458,099	646,292	396,000	584,193
20	901	Supervision	372	-	372	-	372
21	902	Meter Reading Expense	10,897,330	(1,905,120)	8,992,210	(2,848,607)	8,048,723
22	903	Customer Records and Collection Expenses	8,518,766	10,228,496	18,747,263	10,091,917	18,610,683
23	904	Uncollectible Accounts	10,770,656	1,397,119	12,167,775	(458,241)	10,312,415
24	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-
25	908	Customer Assistance Expenses	20,773	-	20,773	-	20,773
26	909	Informational and Instructional Advertising Expenses	1,475	-	1,475	-	1,475
27	910	Miscellaneous Customer Service and Informational Expenses	2,271,856	1,248,749	3,520,605	(317,381)	1,954,475
28	911	Supervision	1,036,956	24,726	1,061,683	-	1,036,956
29	912	Demonstrating and Selling Expenses	8,905	-	8,905	-	8,905
30	913	Advertising Expenses	341,215	-	341,215	-	341,215
31	916	Miscellaneous Sales Expenses	23,139	-	23,139	-	23,139
32	920	Administrative and General Salaries	2,769,100	6,255	2,775,356	(87,527)	2,681,573
33	921	Office Supplies and Expenses	685,581	(254,024)	431,557	(251,975)	433,606
34	922	Administrative Expenses Transferred - Credit	21,625,914	11,958,753	33,584,667	6,379,123	28,005,037
35	923	Outside Services Employed	17,990,987	(17,040,788)	950,200	(17,040,788)	950,200
36	924	Property Insurance	310,391	604,902	915,293	604,902	915,293
37	925	Injuries and Damages	3,720,272	-	3,720,272	-	3,720,272
38	926	Employee Pensions and Benefits	8,892,783	5,893,319	14,786,102	4,287,116	13,179,899
39	928	Regulatory Commission Expenses	236,948	-	236,948	-	236,948
40	930.1	General Advertising Expenses	159,213	-	159,213	-	159,213
41	930.2	Miscellaneous General Expense	1,011,982	750,000	1,761,982	-	1,011,982
42	931	Rents	757,199	115,176	872,375	115,176	872,375
43	932	Maintenance of General Plant	2,007	-	2,007	-	2,007
44		Regulatory Adjustment (Expense Disallowance)	-	-	-	(215,244)	(215,244)
45							
46		Total Operation and Maintenance Expenses	\$ 142,430,034	\$ 17,466,596	\$ 159,896,630	\$ 3,625,752	\$ 146,055,786

Atmos Energy Corp., Mid-Tex Division
Adjustments to O & M Expenses - ATMOS PROPOSED
For the Period Ended December 31, 2005

Line No.	FERC Account	Account Description	TXU/ Capgemini	SSU	SSU Transition	Collection & Bill Print Fees	Marketing	Legal Expenses	Odorant Costs	Facilities Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	870	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (139,317)
2	871	Distribution Load Dispatching	-	-	-	-	-	-	458,289	-
3	872	Compressor Station Labor and Expenses	-	-	-	-	-	-	-	-
4	874	Mains and Services Expenses	-	-	-	-	-	-	-	-
5	875	Measuring and Regulating Station Expenses - General	-	-	-	-	-	-	-	-
6	876	Measuring and Regulating Station Expenses - Industrial	-	-	-	-	-	-	-	-
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-	-	-
8	878	Meter and House Regulator Expenses	-	-	-	-	-	-	-	-
9	879	Customer Installations Expenses	-	-	-	-	-	-	-	-
10	880	Other Expenses	-	-	-	-	-	-	-	(57,099)
11	881	Rents	-	-	-	-	-	-	-	583,667
12	885	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-
14	887	Maintenance of Mains	-	-	-	-	-	-	-	-
15	889	Maint. of Measuring and Regulating Station Equip. - General	-	-	-	-	-	-	-	-
16	890	Maint. of Measuring and Regulating Station Equip. - Industrial	-	-	-	-	-	-	-	-
17	892	Maintenance of Services	-	-	-	-	-	-	-	-
18	893	Maintenance of Meters and House Regulators	-	-	-	-	-	-	-	-
19	894	Maintenance of Other Equipment	-	-	-	-	-	-	-	-
20	901	Supervision	-	-	-	-	-	-	-	-
21	902	Meter Reading Expense	-	-	-	-	-	-	-	-
22	903	Customer Records and Collection Expenses	-	-	-	9,291,917	-	-	-	-
23	904	Uncollectible Accounts	-	-	-	-	-	-	-	-
24	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	-	-
25	908	Customer Assistance Expenses	-	-	-	-	-	-	-	-
26	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-	-	-
27	910	Miscellaneous Customer Service and Informational Expenses	-	-	-	-	1,194,518	-	-	-
28	911	Supervision	-	-	-	-	-	-	-	-
29	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	-	-
30	913	Advertising Expenses	-	-	-	-	-	-	-	-
31	916	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-
32	920	Administrative and General Salaries	-	-	-	-	-	-	-	-
33	921	Office Supplies and Expenses	-	-	-	-	-	-	-	(205,411)
34	922	Administrative Expenses Transferred - Credit	-	11,643,394	315,359	-	-	-	-	-
35	923	Outside Services Employed	(12,961,169)	(2,431,894)	(1,394,362)	-	-	(253,362)	-	-
36	924	Property Insurance	-	604,902	-	-	-	-	-	-
37	925	Injuries and Damages	-	-	-	-	-	-	-	-
38	926	Employee Pensions and Benefits	-	-	-	-	-	-	-	-
39	928	Regulatory Commission Expenses	-	-	-	-	-	-	-	-
40	930.1	General Advertising Expenses	-	-	-	-	-	-	-	-
41	930.2	Miscellaneous General Expense	-	-	-	-	-	-	-	-
42	931	Rents	-	-	-	-	-	-	-	125,723
43	932	Maintenance of General Plant	-	-	-	-	-	-	-	-
44										
45	Total Adjustments to Operation and Maintenance Expenses		\$ (12,961,169)	\$ 9,816,402	\$ (1,079,003)	\$ 9,291,917	\$ 1,194,518	\$ (253,362)	\$ 458,289	\$ 307,563
46										
47	Adjustment Reference:		WP_F-2.1	WP_F-2.2	WP_F-2.3	WP_F-2.4	WP_F-2.5	WP_F-2.6	WP_F-2.7	WP_F-2.8

Atmos Energy Corp., Mid-Tex Division
Adjustments to O & M Expenses - ATMOS PROPOSED
For the Period Ended December 31, 2005

Line No.	FERC Account	Account Description	Contractor Costs	Meter Reading	Employee Labor and Benefit Expense	Rule Compliance	GTI	Uncollectible Expense	Total
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	870	Operation Supervision and Engineering	\$ -	\$ -	\$ 98,912	\$ (5,046)	\$ -	\$ -	\$ (45,451)
2	871	Distribution Load Dispatching	-	-	0	-	-	-	458,289
3	872	Compressor Station Labor and Expenses	-	-	2	-	-	-	2
4	874	Mains and Services Expenses	2,331,356	-	317,404	1,921	-	-	2,650,681
5	875	Measuring and Regulating Station Expenses - General	-	-	1,864	-	-	-	1,864
6	876	Measuring and Regulating Station Expenses - Industrial	-	-	23	-	-	-	23
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-	-
8	878	Meter and House Regulator Expenses	-	-	119,861	-	-	-	119,861
9	879	Customer Installations Expenses	-	-	67,955	-	-	-	67,955
10	880	Other Expenses	-	-	48,488	(41,057)	-	-	(49,667)
11	881	Rents	-	-	-	-	-	-	583,667
12	885	Maintenance Supervision and Engineering	-	-	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	-	-	-	-	-	-	-
14	887	Maintenance of Mains	-	-	68,300	-	-	-	68,300
15	889	Maint. of Measuring and Regulating Station Equip. - General	-	-	70,381	-	-	-	70,381
16	890	Maint. of Measuring and Regulating Station Equip. - Industrial	-	-	17	-	-	-	17
17	892	Maintenance of Services	-	-	53,487	-	-	-	53,487
18	893	Maintenance of Meters and House Regulators	-	-	1,524	-	-	-	1,524
19	894	Maintenance of Other Equipment	396,000	-	62,099	-	-	-	458,099
20	901	Supervision	-	-	-	-	-	-	-
21	902	Meter Reading Expense	-	(1,906,082)	962	-	-	-	(1,905,120)
22	903	Customer Records and Collection Expenses	800,000	-	136,579	-	-	-	10,228,496
23	904	Uncollectible Accounts	-	-	-	-	-	1,397,119	1,397,119
24	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	-
25	908	Customer Assistance Expenses	-	-	-	-	-	-	-
26	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-	-
27	910	Miscellaneous Customer Service and Informational Expenses	-	-	55,609	(1,378)	-	-	1,248,749
28	911	Supervision	-	-	24,726	-	-	-	24,726
29	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	-
30	913	Advertising Expenses	-	-	-	-	-	-	-
31	916	Miscellaneous Sales Expenses	-	-	-	-	-	-	-
32	920	Administrative and General Salaries	-	-	93,783	(87,527)	-	-	6,255
33	921	Office Supplies and Expenses	-	-	(2,049)	(46,564)	-	-	(254,024)
34	922	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	11,958,753
35	923	Outside Services Employed	-	-	-	-	-	-	(17,040,788)
36	924	Property Insurance	-	-	-	-	-	-	604,902
37	925	Injuries and Damages	-	-	-	-	-	-	-
38	926	Employee Pensions and Benefits	-	-	5,928,155	(34,836)	-	-	5,893,319
39	928	Regulatory Commission Expenses	-	-	-	-	-	-	-
40	930.1	General Advertising Expenses	-	-	-	-	-	-	-
41	930.2	Miscellaneous General Expense	-	-	-	-	750,000	-	750,000
42	931	Rents	-	-	-	(10,547)	-	-	115,176
43	932	Maintenance of General Plant	-	-	-	-	-	-	-
44									
45	Total Adjustments to Operation and Maintenance Expenses		\$ 3,527,356	\$ (1,906,082)	\$ 7,148,083	\$ (225,034)	\$ 750,000	\$ 1,397,119	\$ 17,466,596
46									
47	Adjustment Reference:		WP_F-2.9	WP_F-2.10	WP_F-2.11	WP_F-2.12	WP_F-2.13	WP_F-2.14	

Atmos Energy Corp., Mid-Tex Division
Adjustments to Operation and Maintenance Expenses
FINAL ORDER

Line No.	FERC Account	Account Description	TXU/ Capgemini (c)	SSU (d)	SSU Transition (e)	Collection & Bill Print Fees (f)	Marketing (g)	Legal Expenses (h)	Odorant Costs (i)	Facilities Costs (j)
1	870	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (139,317)
2	871	Distribution Load Dispatching	-	-	-	-	-	-	458,289	-
3	872	Compressor Station Labor and Expenses	-	-	-	-	-	-	-	-
4	874	Mains and Services Expenses	-	-	-	-	-	-	-	-
5	875	Measuring and Regulating Station Expenses - General	-	-	-	-	-	-	-	-
6	876	Measuring and Regulating Station Expenses - Industrial	-	-	-	-	-	-	-	-
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-	-	-
8	878	Meter and House Regulator Expenses	-	-	-	-	-	-	-	-
9	879	Customer Installations Expenses	-	-	-	-	-	-	-	-
10	880	Other Expenses	-	-	-	-	-	-	-	(57,099)
11	881	Rents	-	-	-	-	-	-	-	422,234
12	885	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-
14	887	Maintenance of Mains	-	-	-	-	-	-	-	-
15	889	Maint. of Measuring and Regulating Station Equip. - General	-	-	-	-	-	-	-	-
16	890	Maint. of Measuring and Regulating Station Equip. - Industrial	-	-	-	-	-	-	-	-
17	892	Maintenance of Services	-	-	-	-	-	-	-	-
18	893	Maintenance of Meters and House Regulators	-	-	-	-	-	-	-	-
19	894	Maintenance of Other Equipment	-	-	-	-	-	-	-	-
20	901	Supervision	-	-	-	-	-	-	-	-
21	902	Meter Reading Expense	-	-	-	-	-	-	-	-
22	903	Customer Records and Collection Expenses	-	-	-	9,291,917	-	-	-	-
23	904	Uncollectible Accounts	-	-	-	-	-	-	-	-
24	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	-	-
25	908	Customer Assistance Expenses	-	-	-	-	-	-	-	-
26	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-	-	-
27	910	Miscellaneous Customer Service and Informational Expenses	-	-	-	-	(316,003)	-	-	-
28	911	Supervision	-	-	-	-	-	-	-	-
29	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	-	-
30	913	Advertising Expenses	-	-	-	-	-	-	-	-
31	916	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-
32	920	Administrative and General Salaries	-	-	-	-	-	-	-	-
33	921	Office Supplies and Expenses	-	-	-	-	-	-	-	(205,411)
34	922	Administrative Expenses Transferred - Credit	-	6,063,764	315,359	-	-	-	-	-
35	923	Outside Services Employed	(12,961,169)	(2,431,894)	(1,394,362)	-	-	(253,362)	-	-
36	924	Property Insurance	-	604,902	-	-	-	-	-	-
37	925	Injuries and Damages	-	-	-	-	-	-	-	-
38	926	Employee Pensions and Benefits	-	-	-	-	-	-	-	-
39	928	Regulatory Commission Expenses	-	-	-	-	-	-	-	-
40	930.1	General Advertising Expenses	-	-	-	-	-	-	-	-
41	930.2	Miscellaneous General Expense	-	-	-	-	-	-	-	-
42	931	Rents	-	-	-	-	-	-	-	125,723
43	932	Maintenance of General Plant	-	-	-	-	-	-	-	-
44		Regulatory Adjustment (Expense Disallowance)	-	-	-	-	-	-	-	-
45	Total Adjustments to Operation and Maintenance Expenses		\$ (12,961,169)	\$ 4,236,771	\$ (1,079,003)	\$ 9,291,917	\$ (316,003)	\$ (253,362)	\$ 458,289	\$ 146,130
46										
47	Adjustment Reference:		WP_F-2.1	WP_F-2.2	WP_F-2.3	WP_F-2.4	WP_F-2.5	WP_F-2.6	WP_F-2.7	WP_F-2.8

Atmos Energy Corp., Mid-Tex Division
Adjustments to Operation and Maintenance Expenses
FINAL ORDER

Line No.	FERC Account	Account Description	Contractor Costs	Meter Reading	Employee Labor and Benefit Expense	Rule Compliance	GTI	Uncollectible Expense	Total
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	870	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ (5,046)	\$ -	\$ -	\$ (144,363)
2	871	Distribution Load Dispatching	-	-	-	-	-	-	458,289
3	872	Compressor Station Labor and Expenses	-	-	-	-	-	-	-
4	874	Mains and Services Expenses	2,331,356	-	-	1,921	-	-	2,333,277
5	875	Measuring and Regulating Station Expenses - General	-	-	-	-	-	-	-
6	876	Measuring and Regulating Station Expenses - Industrial	-	-	-	-	-	-	-
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-	-
8	878	Meter and House Regulator Expenses	-	-	-	-	-	-	-
9	879	Customer Installations Expenses	-	-	-	-	-	-	-
10	880	Other Expenses	-	-	-	(41,057)	-	-	(98,155)
11	881	Rents	-	-	-	-	-	-	422,234
12	885	Maintenance Supervision and Engineering	-	-	-	-	-	-	-
13	886	Maintenance of Structures and Improvements	-	-	-	-	-	-	-
14	887	Maintenance of Mains	-	-	-	-	-	-	-
15	889	Maint. of Measuring and Regulating Station Equip. - General	-	-	-	-	-	-	-
16	890	Maint. of Measuring and Regulating Station Equip. - Industrial	-	-	-	-	-	-	-
17	892	Maintenance of Services	-	-	-	-	-	-	-
18	893	Maintenance of Meters and House Regulators	-	-	-	-	-	-	-
19	894	Maintenance of Other Equipment	396,000	-	-	-	-	-	396,000
20	901	Supervision	-	-	-	-	-	-	-
21	902	Meter Reading Expense	-	(2,848,607)	-	-	-	-	(2,848,607)
22	903	Customer Records and Collection Expenses	800,000	-	-	-	-	-	10,091,917
23	904	Uncollectible Accounts	-	-	-	-	-	(458,241)	(458,241)
24	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	-
25	908	Customer Assistance Expenses	-	-	-	-	-	-	-
26	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-	-
27	910	Miscellaneous Customer Service and Informational Expenses	-	-	-	(1,378)	-	-	(317,381)
28	911	Supervision	-	-	-	-	-	-	-
29	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	-
30	913	Advertising Expenses	-	-	-	-	-	-	-
31	916	Miscellaneous Sales Expenses	-	-	-	-	-	-	-
32	920	Administrative and General Salaries	-	-	-	(87,527)	-	-	(87,527)
33	921	Office Supplies and Expenses	-	-	-	(46,564)	-	-	(251,975)
34	922	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	6,379,123
35	923	Outside Services Employed	-	-	-	-	-	-	(17,040,788)
36	924	Property Insurance	-	-	-	-	-	-	604,902
37	925	Injuries and Damages	-	-	-	-	-	-	-
38	926	Employee Pensions and Benefits	-	-	4,321,952	(34,836)	-	-	4,287,116
39	928	Regulatory Commission Expenses	-	-	-	-	-	-	-
40	930.1	General Advertising Expenses	-	-	-	-	-	-	-
41	930.2	Miscellaneous General Expense	-	-	-	-	-	-	-
42	931	Rents	-	-	-	(10,547)	-	-	115,176
43	932	Maintenance of General Plant	-	-	-	-	-	-	-
44		Regulatory Adjustment (Expense Disallowance)	-	-	-	-	-	-	(215,244)
45	Total Adjustments to Operation and Maintenance Expenses		\$ 3,527,356	\$ (2,848,607)	\$ 4,321,952	\$ (225,034)	\$ -	\$ (458,241)	\$ 3,625,752
46									
47	Adjustment Reference:		WP_F-2.9	WP_F-2.10	WP_F-2.11	WP_F-2.12	WP_F-2.13	WP_F-2.14	

**ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF DECEMBER 31, 2005**

Line No.	Acct.	Description	ATMOS			FINAL ORDER		
			Gross Plant ¹	Depreciation:		Gross Plant ¹	Depreciation:	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		Distribution Plant Depreciation Expense						
2		Test Year End Plant Balance	\$ 1,710,303,002	3.83%	\$ 65,504,605	\$ 1,710,303,002	3.48%	\$ 59,518,544
3								
4		General Plant Depreciation Expense Mid-Tex						
5	303	Computer Software	\$ 15,612,892	6.33%	\$ 988,661	\$ 15,612,892	6.33%	\$ 988,661
6	390	Structures & Improvements	17,927,255	1.44%	258,129	17,927,255	1.44%	258,148
7	391	Office Furniture & Equipment	10,560,411	0.98%	103,129	10,560,411	0.98%	103,101
8	392	Transportation Equipment	13,373,442	0.00%	-	13,373,442	0.00%	-
9	393	Stores Equipment	7,836	3.37%	264	7,836	3.37%	264
10	394	Tools, Shop, and Garage Equipment	1,915,852	3.29%	63,062	1,915,852	3.29%	63,066
11	395	Laboratory Equipment	315,804	3.34%	10,551	315,804	3.34%	10,553
12	396	Power Oper. Tool & Work Equipment	7,409,185	0.00%	-	7,409,185	0.00%	-
13	397	Radio Communication Equipment	6,602,435	1.66%	109,657	6,602,435	1.66%	109,609
14	398	Miscellaneous Equipment	18,933,745	1.90%	360,060	18,933,745	1.90%	360,180
15	399	Non-Mainframe Computer Equipment	10,758,346	11.79%	1,268,551	10,758,346	11.79%	1,268,551
16		Subtotal	\$ 103,417,203	3.06%	\$ 3,162,064	\$ 103,417,203	3.06%	\$ 3,162,133
17								
18		Calculation Adjustment						\$ (69)
19								
20	390-399	Depreciation/Amortization Expense Assigned from SSU			<u>\$15,783,315</u>			<u>\$ 8,700,040</u>
21								
22		Total Depreciation and Amortization Expense			<u>\$84,449,984</u>			<u>\$ 71,380,648</u>
23								
24								
25		Gross Plant - Atmos, Mid-Tex						\$ 1,815,789,543
26		Gross Plant - Atmos, Mid-Tex - Depreciation Rate						3.45%
27								
28		Gross Plant - Allocated from Shared Services						\$ 91,964,938
29		Gross Plant - Allocated from Shared Services - Depreciation Rate						9.46%
30								

31 Note:

32 ¹ Land and Franchises and Consents are excluded.

Schedule WP F-3

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

Line No.	Acct.	Description	Reference	Study Date		Final Order
				12/02	12/04	
	(a)	(b)	(c)	(d)	(e)	(f)
1				Current	Proposed	
2		Distribution Plant Depreciation Rate		3.49%	3.83%	3.48%
3						
4		General Plant Depreciation Rate				
5	389	Land		0.00%	0.00%	0.00%
6	390	Structures & Improvements		3.18%	1.44%	1.44%
7	391	Office Furniture & Equipment		0.99%	0.98%	0.98%
8	392	Transportation Equipment		0.00%	0.00%	0.00%
9	393	Stores Equipment		1.40%	3.37%	3.37%
10	394	Tools, Shop, and Garage Equipment		0.00%	3.29%	3.29%
11	395	Laboratory Equipment		1.40%	3.34%	3.34%
12	396	Power Oper. Tool & Work Equip.		0.00%	0.00%	0.00%
13	397	Radio Communication Equipment		0.45%	1.66%	1.66%
14	398	Miscellaneous Equipment		1.40%	1.90%	1.90%
15	399	Non-Mainframe Computer Equip.		15.78%	11.79%	11.79%

ATMOS ENERGY CORP., MID-TEX DIVISION
Calculation of Functional Depreciation Rate

Account	Account Description	Surviving Investment 12/31/04	Allocated Reserve 12/31/04	Balance d)	(c - Proposed Net Salvage	Final Order Net Salvage	Salvage Adjustment (f x c)	Adjusted Balance g)	(e - Re
(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	
Distribution Plant									
374.2	Land Rights	\$2,556,260	\$886,462	\$1,669,798	0.00%	0.00%	\$0	\$1,669,798	
375	Structures & Improvements	1,099,146	843,690	255,456	-50.00%	-40.00%	(439,658)	695,114	
376.3	Mains - Plastic	645,460,945	181,079,534	464,381,411	-50.00%	-40.00%	(258,184,378)	722,565,789	
377.4	Mains - Valves	67,644,013	15,790,127	51,853,886	-50.00%	-40.00%	(27,057,605)	78,911,491	
378.5	Mains - Steel Mill Wrapped / Bare	264,916,667	136,954,121	127,962,546	-50.00%	-40.00%	(105,966,667)	233,929,213	
378	M&R Station Equipment - General	15,313,593	8,306,730	7,006,863	-50.00%	-40.00%	(6,125,437)	13,132,300	
379	M&R Station Equipment - City Gate	4,707,067	2,611,555	2,095,512	-50.00%	-40.00%	(1,882,827)	3,978,339	
380	Services	442,607,151	178,786,493	263,820,658	-50.00%	-40.00%	(177,042,860)	440,863,518	
381	Meters	146,449,218	65,308,295	81,140,923	-50.00%	-40.00%	(58,579,687)	139,720,610	
383	House Regulators	28,673,659	11,223,594	17,450,065	-50.00%	-40.00%	(11,469,464)	28,919,529	
	Total	\$1,619,427,719	\$601,790,601	\$1,017,637,118			(\$646,748,584)	\$1,664,385,702	
General Plant									
390	Structures & Improvements	\$17,138,423	\$12,308,767	\$4,829,656	0.00%	0.00%	\$0	\$4,829,656	
391	Office Furniture & Equipment	6,874,244	6,319,216	555,028	0.00%	0.00%	0	555,028	
392	Transportation Equipment	13,473,559	11,183,054	2,290,505	17.00%	17.00%	2,290,505	(0)	
393	Stores Equipment	7,836	195	7,641	0.00%	0.00%	0	7,641	
394	Tools, Shop, and Garage Equipment	1,570,900	151,425	1,419,475	0.00%	0.00%	0	1,419,475	
395	Laboratory Equipment	315,804	17,378	298,426	0.00%	0.00%	0	298,426	
396	Power Oper. Tool & Work Equipment	7,474,127	5,755,078	1,719,049	23.00%	23.00%	1,719,049	(0)	
397	Communication Equipment	3,319,487	2,829,029	490,458	0.00%	0.00%	0	490,458	
398	Miscellaneous Equipment	14,988,670	10,805,787	4,182,883	0.00%	0.00%	0	4,182,883	
399	Non-Mainframe Computer Equipment	3,362,932	2,211,607	1,151,325	0.00%	0.00%	0	1,151,325	
	Total	\$68,525,982	\$51,581,536	\$16,944,446			\$4,009,554	\$12,934,892	

**ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	Atmos Proposed			Final Order	
		Per Books	Adjustments	Adjusted Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)	(f)
1	Non Revenue - Related					
2	Ad Valorem Tax	\$ 17,207,671	\$ (266,676)	\$ 16,940,995	\$ (266,676)	\$ 16,940,995
3	Payroll Tax	3,235,300	584,074	3,819,374	271,375	3,506,674
4	Franchise Tax	2,236,380	702,918	2,939,298	23,050	2,259,430
5	DOT Pipeline User Fee	47,090	-	47,090	-	47,090
6	Assigned from SSU	436,715	1,082,277	1,518,992	1,004,573	1,441,288
7	Total Non Revenue - Related	<u>\$ 23,163,156</u>	<u>\$ 2,102,593</u>	<u>\$ 25,265,749</u>	<u>\$ 1,032,321</u>	<u>\$ 24,195,477</u>
8						
9	Revenue - Related					
10	State Gross Receipts - Tax	\$ 23,042,642	\$ 2,988,984	\$ 26,031,626	\$ 2,159,812	\$ 25,202,454
11	Local Gross Receipts - Tax	50,329,699	6,528,533	56,858,232	4,717,458	55,047,156
12	Railroad Commission Fees	783,006	(260,661)	522,345	(277,299)	505,707
13	Total Revenue - Related	<u>\$ 74,155,347</u>	<u>\$ 9,256,856</u>	<u>\$ 83,412,203</u>	<u>\$ 6,599,970</u>	<u>\$ 80,755,318</u>
14						
15	Total Taxes Other Than Income	<u><u>\$ 97,318,503</u></u>	<u><u>\$ 11,359,449</u></u>	<u><u>\$ 108,677,952</u></u>	<u><u>\$ 7,632,291</u></u>	<u><u>\$ 104,950,794</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
FEDERAL INCOME TAX
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	Proposed Adjusted Amount	Final Order Adjusted Amount
	(a)	(b)	(c)
1	Return on Rate Base	\$ 98,449,108	\$ 82,498,566
2			
3	Interest Expense:		
4	Rate Base	\$ 1,111,791,170	\$ 1,043,857,528
5	Weighted Cost of Debt ¹	2.98%	3.09%
6		<u>\$ 33,131,377</u>	<u>\$ 32,289,019</u>
7			
8	Taxable component of return (Ln 1 - Ln 6)	\$ 65,317,731	\$ 50,209,547
9			
10	Tax factor (1 / .65) * (.35)	53.85%	53.85%
11			
12	Federal Income Taxes	<u>\$ 35,171,086</u>	<u>\$ 27,035,910</u>
13			
14	Note:		
15	¹ Source Schedule G, Ln 20		

ATMOS ENERGY CORP., MID-TEX DIVISION
INTEREST EXPENSE - CUSTOMER DEPOSITS/ADVANCES
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	Description (a)	Proposed Amount (b)	Final Order Amount (c)
1	Adjusted Customer Deposits	\$ 44,177,412	\$ 44,177,412
2			
3	Current Interest Rate	3.09%	3.09%
4			
5	Interest on Customer Deposits	<u>\$ 1,365,082</u>	<u>\$ 1,365,082</u>
6			
7			
8			
9			
10			
11	Adjusted Customer Advances	\$ 3,437,806	\$ 3,437,806
12			
13	Current Interest Rate (1)	0.40%	0.40%
14			
15	Interest on Customer Advances	<u>\$ 13,787</u>	<u>\$ 13,787</u>
16			
17			
18			
19			
20	Notes:		
21	1. Not all construction advance contracts specify that		
22	interest is to be paid and older contracts may bear a lower		
23	interest rate than later contracts so the expense is computed		
24	on the remaining balance of individual contracts rather than		
25	on the total remaining balance.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF RETURN
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	Current	Atmos Proposed		Final Order	
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Net Operating Income/Return</u>					
2						
3	Cost of Debt	6.71%	5.96%	\$ 33,131,377	5.96%	\$ 32,289,019
4	Cost of Preferred Stock	5.53%		-		-
5	Return on Book Value of Common Equity	10.00%	11.75%	65,317,731	10.00%	<u>50,209,547</u>
6						
7	Total Return on Invested Capital			<u>\$ 98,449,108</u>		<u>\$ 82,498,566</u>
8						
9	<u>Rate Base - Capitalization Structure</u>					
10						
11	Debt	51.00%	50.00%	\$ 555,895,585	51.90%	\$ 541,762,057
12	Preferred Stock	1.10%		-		-
13	Common Equity at Book Value	47.90%	50.00%	<u>555,895,585</u>	48.10%	<u>502,095,471</u>
14						
15	Total Invested Capital			<u>\$ 1,111,791,170</u>		<u>\$ 1,043,857,528</u>
16						
17	<u>Percent Return - After Tax</u>					
18						
19	Cost of Debt	3.42%	2.98%		3.093%	
20	Cost of Preferred Stock	0.06%			0.000%	
21	Return on Book Value of Common Equity	<u>4.79%</u>	<u>5.88%</u>		<u>4.810%</u>	
22						
23	Percent Return - After Tax	<u>8.27%</u>	<u>8.86%</u>		<u>7.903%</u>	

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF RIDER GCR PART A
TEST YEAR ENDING DECEMBER 31, 2005**

LINE NO	MONTH (a)	PROPOSED		FINAL ORDER	
		ESTIMATED GAS COST FACTOR (EGCF)		ESTIMATED GAS COST FACTOR (EGCF)	
		(b)	(c)	(d)	(e)
1	JANUARY	\$8.1788		\$8.1788	
2	FEBRUARY	\$5.0209		\$5.0209	
3	MARCH	\$5.0209		\$5.0209	
4	APRIL	\$5.6043		\$5.6043	
5	MAY	\$6.2953		\$6.2953	
6	JUNE	\$5.7039		\$5.7039	
7	JULY	\$7.7617		\$7.7617	
8	AUGUST	\$8.0603		\$8.0603	
9	SEPTEMBER	\$9.0940		\$9.0940	
10	OCTOBER	\$15.1703		\$15.1703	
11	NOVEMBER	\$15.1703		\$15.1703	
12	DECEMBER	\$12.6612		\$12.6612	
13					
14	AVERAGE	\$8.6452		\$8.6452	
15					
16			Rider GCR		Rider GCR
17		Adjusted Usage (Mcf)	Part A	Adjusted Usage (Mcf)	Part A
18	Rate R	78,918,668	\$ 682,264,380	78,918,668	\$ 682,264,377
19	Rate C	51,064,050	441,456,797	51,064,050	441,456,797
20	Rate I	3,746,338	31,628,597	3,746,338	31,628,597
21		133,729,056	\$ 1,155,349,775	133,729,055	\$ 1,155,349,772

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT RIDER GCR PART B
TEST YEAR ENDING DECEMBER 31, 2005**

Line No	Item	PROPOSED				FINAL ORDER			
		Estimated Billing Units	CGS Rate	Total		Estimated Billing Units	CGS Rate	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Meter Charge	8,796	\$562.20	\$4,945,111		8,796	\$562.20	\$4,945,111	
2									
3	Capacity Costs	29,128,773	\$0.9988	\$29,093,818		29,128,773	\$0.9988	\$29,093,818	
4									
5	Commodity Charge								
6	Residential (MMBtu)	82,833,034				82,833,034			
7	Commercial (MMBtu)	53,596,827				53,596,827			
8	Industrial & Transportation (MMBtu)	54,878,036				54,878,036			
9	Total	<u>191,307,896</u>	\$0.2103	\$40,232,051		<u>191,307,896</u>	\$0.2103	\$40,232,051	
10									
11	Estimated Pipeline Cost			\$74,270,980				\$74,270,980	
12	Gas Utility Tax			<u>371,355</u>				<u>371,355</u>	
13									
14	Total Rider GCR Part B			<u><u>\$74,642,335</u></u>				<u><u>\$74,642,335</u></u>	
15									
16	Present Allocation								
17		Allocation Factor	Rider GCR Part B	Volumes	Rate Per Unit	Allocation Factor	Rider GCR Part B	Volumes	Rate Per Unit
18	Rate R	0.499741459	\$ 37,301,869	78,918,668 Mcf	\$0.4727	0.499741459	\$ 37,301,869	78,918,668 Mcf	\$0.4727
19	Rate C	0.279835093	20,887,545	51,064,050 Mcf	\$0.4090	0.279835093	20,887,545	51,064,050 Mcf	\$0.4090
20	Industrial & Transportation	0.220423449	16,452,921	53,539,547 MMBtu	\$0.3073	0.220423449	16,452,921	53,539,547 MMBtu	\$0.3073
21	Total Rider GCR Part B		<u>\$ 74,642,335</u>				<u>\$ 74,642,335</u>		
22									
23	Rate I & T		\$ 12,540,554	40,808,292 MMBtu	\$0.3073		\$ 12,540,554	40,808,292 MMBtu	\$0.3073
24	Non-Standard Contracts		<u>3,912,367</u>	12,731,255 MMBtu	\$0.3073		<u>3,912,367</u>	12,731,255 MMBtu	\$0.3073
25	Industrial & Transportation		<u>\$ 16,452,921</u>				<u>\$ 16,452,921</u>		
26									
27	Rider GCR Part B excluding Non-Standard Contracts		<u>\$ 70,729,969</u>				<u>\$ 70,729,969</u>		
28	(Ln 21 - Ln 24)								

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF CURRENT, PROPOSED AND FINAL RATE STRUCTURE
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	Description	Current	Proposed	FINAL ORDER
	(a)	(b)	(c)	(d)
1	Rate R			
2	Customer Charge per month	\$10.10	\$13.50	\$10.10
3	Consumption Charge per MCF:			
4	First 3.0 Mcf	\$1.2390		
5	Over 3.0 Mcf	\$0.9890		
6	First 1.5 Mcf		\$3.0140	
7	Over 1.5 Mcf		\$0.4140	
8	All Mcf			\$1.2267
9				
10				
11	Rate C			
12	Customer Charge per month	\$18.81	\$30.00	\$18.81
13	Consumption Charge per MCF:			
14	First 30 Mcf	\$0.7894		
15	Next 320 Mcf	\$0.5394		
16	Over 350 Mcf	\$0.2894		
17	First 20 Mcf		\$0.9960	
18	Over 20 Mcf		\$0.1960	
19	All Mcf			\$0.6006
20				
21				
22	Rate I & T			
23	Customer Charge per month	\$316.01	\$430.00	\$316.01
24	Consumption Charge per MMBTU:			
25	First 1,500 MMBTU	\$0.4882		
26	Next 3,500 MMBTU	\$0.3382		
27	Next 45,000 MMBTU	\$0.1882		
28	Over 50,000 MMBTU	\$0.0382		
29	First 1,500 MMBTU		\$0.1400	\$0.2087
30	Next 3,500 MMBTU		\$0.1016	\$0.1522
31	Over 5,000 MMBTU		\$0.0216	\$0.0326

**ATMOS ENERGY CORP., MID-TEX DIVISION
NET PLANT INVESTMENT
AS OF DECEMBER 31, 2005**

Line No.	Account	Account Description	Reference	ATMOS			Final O	
				Amount Per	Adjustments	Adjusted Balance	Adjustments	Ad.
	(a)	(b)	(c)	Books	(e)	(f)	(g)	
Distribution Plant								
1	374.1	Land		\$ 359,287	\$ -	\$ 359,287	\$ -	\$
2	374.2	Land Rights		1,536,973	-	1,536,973	-	
3	375	Structures & Improvements		157,840	-	157,840	-	
4	376	Mains		751,768,074	-	751,768,074	(5,857,600)	
5	378	M&R Station Equipment - General		5,621,373	-	5,621,373	-	
6	379	M&R Station Equipment - City Gate		2,716,990	-	2,716,990	-	
7	380	Services		184,315,105	-	184,315,105	(4,700,093)	
8	381	Meters		69,280,884	-	69,280,884	-	
9	382	Meter Installations		25,824,890	-	25,824,890	-	
10	383	House Regulators		19,631,269	-	19,631,269	-	
11	385	Industrial M&R Station Equipment		(150,811)	-	(150,811)	-	
12		Total		\$ 1,061,061,874	\$ -	\$ 1,061,061,874	\$ (10,557,693)	\$
General Plant								
15	302	Franchises & Consents		\$ 11,665	\$ -	\$ 11,665	\$ -	\$
16	303	Computer Software		5,878,143	(2,550,435)	3,327,708	(2,638,807)	
17	389	Land		1,691,154	-	1,691,154	-	
18	390	Structures & Improvements		4,981,685	-	4,981,685	-	
19	391	Office Furniture & Equipment		4,185,721	(68,295)	4,117,426	(68,295)	
20	392	Transportation Equipment		2,646,422	-	2,646,422	-	
21	393	Stores Equipment		6,894	-	6,894	-	
22	394	Tools, Shop, and Garage Equipment		1,888,059	-	1,888,059	-	
23	395	Laboratory Equipment		310,300	-	310,300	-	
24	396	Power Oper. Tool & Work Equipment		1,655,394	-	1,655,394	-	
25	397	Radio Communication Equipment		3,932,536	(207,959)	3,724,577	(207,959)	
26	398	Miscellaneous Equipment		4,878,560	-	4,878,560	-	
27	399	Non-Mainframe Computer Equipment		6,921,274	(113,059)	6,808,215	(113,059)	
28		Total		\$ 38,987,807	\$ (2,939,748)	\$ 36,048,059	\$ (3,028,120)	\$
30	Net Plant Investment (Ln 12 + Ln 28)					\$ 1,097,109,934		\$

ATMOS ENERGY CORP., MID-TEX DIVISION
NET PLANT INVESTMENT ASSIGNED FROM SSU
AS OF DECEMBER 31, 2005

Line No.	Account No.	Description	ATMOS			Final Order		
			Customer Support	General Office	Total Shared Services	Customer Support	General Office	Total Shared Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390	Improvements to Leased Premises	\$ 1,149,281	\$ 432,985	\$ 1,582,265	\$ 1,149,280	\$ 402,317	\$ 1,551,597
2	391	Office Furniture & Equipment	23,934	1,337,582	1,361,515	23,933	1,242,843	1,266,776
3	391.02	Remittance Processing Equipment	-	(2,302)	(2,302)	-	(2,139)	(2,139)
4	391.03	Office Furniture & Equipment	-	(1,135)	(1,135)	-	(1,055)	(1,055)
5	392	Transportation Equipment	-	(3,053)	(3,053)	-	(2,836)	(2,836)
6	393	Stores Equipment	-	(401)	(401)	-	(372)	(372)
7	394	Tools & Work Equipment	-	(778)	(778)	-	(723)	(723)
8	397	Communication Equipment - Telephone	7,800,568	302,286	8,102,854	7,800,568	280,876	8,081,444
9	398	Miscellaneous Equipment	831	111,411	112,242	831	103,520	104,351
10	399	Other Tangible Property	16,672	649	17,321	16,672	603	17,275
11	399.01	Other Tangible Property-Servers Hardware	1,601,947	691,036	2,292,983	1,601,948	642,091	2,244,039
12	399.02	Other Tangible Property-Servers Software	802,232	427,238	1,229,470	802,232	396,978	1,199,210
13	399.03	Other Tangible Property-Network-Hardware	130,277	87,304	217,581	130,277	81,120	211,397
14	399.04	Other Tangible Property-CPU	-	(3,036)	(3,036)	-	(2,821)	(2,821)
15	399.05	Other Tangible Property-MF Hardware	-	(3,722)	(3,722)	-	(3,459)	(3,459)
16	399.06	Other Tangible Property-PC Hardware	834,503	563,523	1,398,025	834,503	523,609	1,358,112
17	399.07	Other Tangible Property-PC Software	343,882	110,046	453,928	343,882	102,252	446,134
18	399.08	Other Tangible Property-Application Software	21,409,696	4,239,846	25,649,542	21,409,696	3,939,545	25,349,241
19	399.09	Other Tangible Property-System Software	-	192,728	192,728	-	179,077	179,077
20	399.24	Other Tangible Property-GenStartupCost	5,182,592	-	5,182,592	5,182,592	-	5,182,592
21		Retirement Work in Progress		(1,591)	(1,591)	-	(1,478)	(1,478)
22		Net Plant Assigned to Mid-Tex Division	\$ 39,296,414	\$ 8,480,617	\$ 47,777,031	\$ 39,296,414	\$ 7,879,948	\$ 47,176,365
		Allocation to Mid-Tex	48.50%	39.77%		48.50%	36.95%	

Schedule WP B1.1a

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ALLOCATION OF GROSS PLANT IN SERVICE TO MID-TEX DIVISION
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	Account No.	Description	ATMOS			Final Order		
			Customer Support	General Office	Total Shared Services	Customer Support	General Office	Total Shared Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390	Improvements to Leased Premises	\$ 3,519,069	\$ 5,865,602	\$ 9,384,671	\$ 3,519,069	\$ 5,865,602	\$ 9,384,671
2	391	Office Furniture & Equipment	56,077	10,385,073	10,441,150	56,077	10,385,073	10,441,150
3	391.02	Remittance Processing Equipment	-	53,365	53,365	-	53,365	53,365
4	391.03	Office Furniture & Equipment	-	1,160,987	1,160,987	-	1,160,987	1,160,987
5	392	Transportation Equipment	-	18,885	18,885	-	18,885	18,885
6	393	Stores Equipment	-	6,063	6,063	-	6,063	6,063
7	394	Tools & Work Equipment	-	33,042	33,042	-	33,042	33,042
8	397	Communication Equipment - Telephone	22,021,825	1,737,456	23,759,281	22,021,825	1,737,456	23,759,281
9	398	Miscellaneous Equipment	1,916	631,550	633,466	1,916	631,550	633,466
10	399	Other Tangible Property	214,670	10,196	224,866	214,670	10,196	224,866
11	399.01	Other Tangible Property-Servers Hardware	9,628,535	2,786,265	12,414,800	9,628,535	2,786,265	12,414,800
12	399.02	Other Tangible Property-Servers Software	6,854,583	1,440,287	8,294,870	6,854,583	1,440,287	8,294,870
13	399.03	Other Tangible Property-Network-Hardware	459,775	350,749	810,525	459,775	350,749	810,525
14	399.04	Other Tangible Property-CPU	-	1,095,465	1,095,465	-	1,095,465	1,095,465
15	399.05	Other Tangible Property-MF Hardware	-	1,159,964	1,159,964	-	1,159,964	1,159,964
16	399.06	Other Tangible Property-PC Hardware	2,544,181	4,886,184	7,430,364	2,544,181	4,886,184	7,430,364
17	399.07	Other Tangible Property-PC Software	1,557,860	1,043,348	2,601,208	1,557,860	1,043,348	2,601,208
18	399.08	Other Tangible Property-Application Software	72,149,171	26,508,039	98,657,210	72,149,171	26,508,039	98,657,210
19	399.09	Other Tangible Property-System Software	-	3,089,128	3,089,128	-	3,089,128	3,089,128
20	399.24	Other Tangible Property-GenStartupCost	23,172,326	-	23,172,326	23,172,326	-	23,172,326
21								
22		Total	\$142,179,989	\$62,261,648	\$204,441,638	\$142,179,989	\$62,261,648	\$204,441,638
23								
24		Allocation to Mid-Tex	48.50%	39.77%		48.50%	36.95%	
25								
26		Plant Assigned to Mid-Tex Division	\$68,957,295	\$24,761,458	\$93,718,752	\$68,957,295	\$23,007,644	\$91,964,938
27								
28								
29								
30		Total Gross Plant Assigned to Mid-Tex Division	\$68,957,295	\$23,007,644	\$91,964,938	\$68,957,295	\$23,007,644	\$91,964,938

Schedule WP B1.1b

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEPRECIATION ASSIGNED FROM SSU
AS OF DECEMBER 31, 2005

Line No.	Account No.	Description	ATMOS			Final Order		
			Customer Support	General Office	Shared Services	Customer Support	General Office	Shared Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390	Improvements to Leased Premises	\$ 1,149,418	\$ 4,776,880	\$ 5,926,298	\$ 1,149,418	\$ 4,776,880	\$ 5,926,298
2	391	Office Furniture & Equipment	6,729	7,021,780	7,028,509	6,729	7,021,780	7,028,509
3	391.02	Remittance Processing Equipment		59,152	59,152		59,152	59,152
4	391.03	Office Furniture & Equipment		1,163,840	1,163,840		1,163,840	1,163,840
5	392	Transportation Equipment		26,562	26,562		26,562	26,562
6	393	Stores Equipment		7,071	7,071		7,071	7,071
7	394	Tools & Work Equipment		34,998	34,998		34,998	34,998
8	397	Communication Equipment - Telephone	5,938,180	977,371	6,915,551	5,938,180	977,371	6,915,551
9	398	Miscellaneous Equipment	203	351,412	351,615	203	351,412	351,615
10	399	Other Tangible Property	180,295	8,564	188,859	180,295	8,564	188,859
11	399.01	Other Tangible Property-Servers Hardware	6,325,551	1,048,684	7,374,235	6,325,551	1,048,684	7,374,235
12	399.02	Other Tangible Property-Servers Software	5,200,496	366,015	5,566,511	5,200,496	366,015	5,566,511
13	399.03	Other Tangible Property-Network-Hardware	191,163	131,228	322,391	191,163	131,228	322,391
14	399.04	Other Tangible Property-CPU		1,103,098	1,103,098		1,103,098	1,103,098
15	399.05	Other Tangible Property-MF Hardware		1,169,324	1,169,324		1,169,324	1,169,324
16	399.06	Other Tangible Property-PC Hardware	823,557	3,469,229	4,292,786	823,557	3,469,229	4,292,786
17	399.07	Other Tangible Property-PC Software	848,825	766,641	1,615,466	848,825	766,641	1,615,466
18	399.08	Other Tangible Property-Application Software	28,005,468	15,847,123	43,852,591	28,005,468	15,847,123	43,852,591
19	399.09	Other Tangible Property-System Software		2,604,521	2,604,521		2,604,521	2,604,521
20	399.24	Other Tangible Property-GenStartupCost	12,486,569		12,486,569	12,486,569		12,486,569
21								
22		Retirement Work in Progress		4,000	4,000		4,000	4,000
23								
24		Total	\$ 61,156,454	\$ 40,937,493	\$ 102,093,947	\$ 61,156,454	\$ 40,937,493	\$ 102,093,947
25								
26		Allocation Factor	48.50%	39.77%		48.50%	36.95%	
27								
28		Accumulated Depreciation Assigned To Mid-Tex Division	\$29,660,880	\$16,280,841	\$45,941,721	\$29,660,880	\$15,127,696	\$44,788,576

**ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES RESERVE
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	ATMOS		Final Order	
		As of		As of	
		Dec. 2005		Dec. 2005	
	(a)	(b)		(c)	
1	Injuries and Damages Reserve	\$	2,950,280	\$	2,950,280
2	Final Order Adjustment			\$	-

**ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES RESERVE ASSIGNED FROM SSU
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description	ATMOS	Final Order
		As of Dec. 2005	As of Dec. 2005
	(a)	(b)	(c)
1	Injuries and Damages Reserve	2,787,203	2,787,203
2	Allocation to Mid-Tex (General Office)	39.77%	36.95%
3	Injuries and Damages Reserve Assigned to Mid-Tex Division	<u>\$ 1,108,470</u>	<u>\$ 1,029,959</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2005

Line No.	FERC Account	Description	Per Book Amounts	ATMOS		Final Order	
				Adjustments to Exclude	Adjusted Per Book Amounts	Adjustments	Adjusted Per Book Amounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	190	Directors Deferred Comp	\$ 454,664	\$ -	\$ 454,664	\$ -	\$ 454,664
2	190	Miscellaneous Accrued	1,337,970	-	1,337,970	-	1,337,970
3	190	Self Insurance - Adjustment	847,402	-	847,402	-	847,402
4	190	Vacation Accrual	290,193	-	290,193	-	290,193
5	190	Worker's Comp Insurance Reserve	305,220	-	305,220	-	305,220
6	190	Goodwill Accrual	3,800,000	(3,800,000)	-	(3,800,000)	-
7	190	Customer Advances	2,449,102	-	2,449,102	-	2,449,102
8	190	Deferred Gas Costs	10,340,802	-	10,340,802	-	10,340,802
9	190	Allowance for Doubtful Accounts	1,942,566	-	1,942,566	-	1,942,566
10	190	Clearing Account - Adjustment	2,494,959	-	2,494,959	-	2,494,959
11	190	FAS 106 Adjustment	8,209,358	-	8,209,358	-	8,209,358
12	190	Regulatory Liabilities	7,483,237	-	7,483,237	-	7,483,237
13	190	Other, Net	321,024	-	321,024	-	321,024
14							
15		Total Account 190	\$ 40,276,497	\$ (3,800,000)	\$ 36,476,497	\$ (3,800,000)	\$ 36,476,497
16							
17	282	Gas Plant in Service	\$ 3,668,128	\$ -	\$ 3,668,128	\$ -	\$ 3,668,128
18	282	CWIP	873,612	(873,612)	-	(873,612)	-
19	282	Deferred Gas Costs	(6,249,003)	-	(6,249,003)	-	(6,249,003)
20	282	Allowance for Doubtful Accounts	(677,570)	-	(677,570)	-	(677,570)
21	282	FAS 106 Adjustment	(327,696)	-	(327,696)	-	(327,696)
22	282	Other, Net	311,722	-	311,722	-	311,722
23							
24		Total Account 282	\$ (2,400,807)	\$ (873,612)	\$ (3,274,419)	\$ (873,612)	\$ (3,274,419)
25							
26	283	Goodwill Amortization - TXU	\$ 8,520,901	\$ (8,520,901)	\$ -	\$ (8,520,901)	\$ -
27	283	Regulatory Assets	12,195,224	-	12,195,224	-	12,195,224
28							
29		Total Account 283	\$ 20,716,126	\$ (8,520,901)	\$ 12,195,224	\$ (8,520,901)	\$ 12,195,224
30							
31		Deferred Income Taxes	\$ 21,961,179	\$ 5,594,513	\$ 27,555,692	\$ 5,594,513	\$ 27,555,692

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED FEDERAL INCOME TAXES ASSIGNED FROM SSU

ATMOS

Line No.	DEFERRED TAX ASSETS / (LIABILITIES)	Shared Services Customer Support	Shared Services General Office	Excluded Amounts	Adjusted Shared Services General Office	Adjusted Shared Services ADIT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Environmental Activities		\$86	\$0	\$86	\$86
2	Ad Valorem Taxes		(586,658)	586,658	0	0
3	Directors Deferred Bonus		204,354	0	204,354	204,354
4	Directors Deferred Comp		(1,032,060)	0	(1,032,060)	(1,032,060)
5	Miscellaneous Accrued		754,384	0	754,384	754,384
6	Self Insurance - Adjustment		2,668,359	0	2,668,359	2,668,359
7	Vacation Accrual		144,825	0	144,825	144,825
8	Worker's Comp Insurance Reserve		92,700	0	92,700	92,700
9	Amortization - LGS Acq. 1810.13523		(1,085,552)	1,085,552	0	0
10	Deferred Expense Projects		(615,237)	615,237	0	0
11	Deferred Projects - MVG Acq.		(278,318)	278,318	0	0
12	Deferred Projects - TXU Acquisition		(34,958)	34,958	0	0
13	RAR 91/93 Bond Cost Amortized		7,870	0	7,870	7,870
14	OHGC Deposit Refund Adjustment		(41,200)	41,200	0	0
15	RAR 86/90 Lease Expense Amortiz.		(29,452)	0	(29,452)	(29,452)
16	Rabbi Trust - True Up		1,065,713	0	1,065,713	1,065,713
17	SEBP Adjustment - Amended Item		(2,104,543)	0	(2,104,543)	(2,104,543)
18	SEBP Adjustment		49,313,709	0	49,313,709	49,313,709
19	Restricted Stock Grant Plan		4,810,636	0	4,810,636	4,810,636
20	Rabbi Trust		(540,384)	0	(540,384)	(540,384)
21	Clearing Account - Adjustment		124,672	0	124,672	124,672
22	Charitable Contribution Carryover		(385)	0	(385)	(385)
23	RAR CFWE 1990-1985		(13,255)	0	(13,255)	(13,255)
24	Investment Banking Adv Fee (MVG)		(1,379,718)	1,379,718	0	0
25	Monarch - Non Compete		(26,667)	26,667	0	0
26	Prepaid Dues		(166,459)	0	(166,459)	(166,459)
27	Prepayments		(289,122)	0	(289,122)	(289,122)
28	Inventory Adjustment		(2,606,138)	0	(2,606,138)	(2,606,138)
29	Section 481(a) Prepayments		(4,625,732)	0	(4,625,732)	(4,625,732)
30	Pension Expense		(112,099,171)	0	(112,099,171)	(112,099,171)
31	FAS 106 Adjustment		6,785,486	0	6,785,486	6,785,486
32	Regulatory Liability - Atmos 109		190,514	0	190,514	190,514
33	Section 481(a) Cushion Gas		542,552	0	542,552	542,552
34	Section 481(a) Line Pack Gas		182,587	0	182,587	182,587
35	Amended Cost of Removal		4,136,268	0	4,136,268	4,136,268
36	Amended Book Amortization		(4,692,658)	0	(4,692,658)	(4,692,658)
37	Capitalized Overhead - True Up		(170,708)	0	(170,708)	(170,708)
38	Fixed Asset Cost Adjustment	(53,410,115)	(50,602,179)	0	(50,602,179)	(104,012,294)
39	Fixed Asset Accum Adjustment		32,842,864	0	32,842,864	32,842,864
40	CWIP		(28,347,332)	28,347,332	0	0
41	IRS Audit Adjustment - Cost		1,239,907	0	1,239,907	1,239,907
42	IRS Audit Adjustment - Accum		(269,621)	0	(269,621)	(269,621)
43	ANG Acquisition - Cost		217,907	(217,907)	0	0
44	Provision Differences - Cost		845,078	0	845,078	845,078
45	Other Plant		(12,831,558)	0	(12,831,558)	(12,831,558)
46	Other Plant		(24,682)	0	(24,682)	(24,682)
47	Amended Item - Book Depreciation Not Reversed		2,856	0	2,856	2,856
48	Amended Item - Tax Depreciation Not Claimed		43,024	0	43,024	43,024
49	Subtotal	(\$53,410,115)	(\$118,277,396)	\$32,177,733	(\$86,099,663)	(\$139,509,778)
50						
51	Effective Tax rate	38%	38%	38%	38%	38%
52						
53	Tax on Deferred Items	(\$20,295,844)	(\$44,945,410)	\$12,227,539	(\$32,717,872)	(\$53,013,716)
54						
55						
56	OTHER TAX EFFECTED ITEMS					
57	FD - IRS Audit Interest Assessment		(\$373,000)	\$0	(\$373,000)	(\$373,000)
58	ST - State Net Operating Loss		(2)	0	(2)	(2)
59	ST - State Bonus Depreciation		(809,727)	0	(809,727)	(809,727)
60	FD - FAS 115 Adjustment		100,010	0	100,010	100,010
61	FD - Treasury Lock Adjustment		14,698,903	0	14,698,903	14,698,903
62	FD - R & D Credit Valuation Allow		(1,781,359)	0	(1,781,359)	(1,781,359)
63	FD - Federal Benefit on State Bonu		(540,711)	0	(540,711)	(540,711)
64	Subtotal		\$11,294,114	\$0	\$11,294,114	\$11,294,114
65						
66	Total Deferred Tax @ 9/30/2005	(\$20,295,844)	(\$33,651,296)		(\$21,423,758)	(\$41,719,602)
67						
68	Additional Deferred Tax recorded Oct-Dec, 2005		(240,591)		(240,591)	(240,591)
69						
70	Total Deferred Tax @12/31/2005	\$ (20,295,844)	\$ (33,891,887)		\$ (21,664,348)	\$ (41,960,192)
71						
72	Allocation to Mid-Tex operating division	48.50%	39.77%		39.77%	
73						
74	Allocated to Mid-Tex operating division	(9,843,484)	(\$13,478,803)		(\$8,615,911)	(\$18,459,396)
75						
76	Accumulated Deferred Income taxes (190)	\$0	\$38,603,207	\$25,808	\$38,629,015	\$38,629,015
77	Accumulated Deferred Income taxes - Other Property (282)	(\$20,295,844)	(\$21,081,663)	\$10,154,281	(\$10,927,383)	(\$31,463,817)
78	Accumulated Deferred Income taxes - Other (283)	\$0	(\$51,413,429)	\$2,288,041	(\$49,125,388)	(\$49,125,388)
79						
80	Allocated to Mid-Tex	\$0	\$15,352,495	\$10,264	\$15,362,759	\$15,362,759
81	Allocated to Mid-Tex	(\$9,843,484)	(\$8,384,178)	\$3,942,675	(\$4,441,503)	(\$14,284,987)
82	Allocated to Mid-Tex	\$0	(\$20,447,121)	\$909,954	(\$19,537,167)	(\$19,537,167)

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED FEDERAL INCOME TAXES ASSIGNED FROM SSU

FINAL ORDER

Line No.	DEFERRED TAX ASSETS / (LIABILITIES)	Shared Services Customer Support	Shared Services General Office	Excluded Amounts	Adjusted Shared Services General Office	Adjusted Shared Services ADIT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Environmental Activities		\$86	\$0	\$86	\$86
2	Ad Valorem Taxes		(586,658)	586,658	0	0
3	Directors Deferred Bonus		204,354	0	204,354	204,354
4	Directors Deferred Comp		(1,032,060)	0	(1,032,060)	(1,032,060)
5	Miscellaneous Accrued		754,384	0	754,384	754,384
6	Self Insurance - Adjustment		2,668,359	0	2,668,359	2,668,359
7	Vacation Accrual		144,825	0	144,825	144,825
8	Worker's Comp Insurance Reserve		92,700	0	92,700	92,700
9	Amortization - LGS Acq. 1810.13523		(1,085,552)	1,085,552	0	0
10	Deferred Expense Projects		(615,237)	615,237	0	0
11	Deferred Projects - MVG Acq.		(278,318)	278,318	0	0
12	Deferred Projects - TXU Acquisition		(34,958)	34,958	0	0
13	RAR 91/93 Bond Cost Amortized		7,870	0	7,870	7,870
14	OHGC Deposit Refund Adjustment		(41,200)	41,200	0	0
15	RAR 86/90 Lease Expense Amortiz.		(29,452)	0	(29,452)	(29,452)
16	Rabbi Trust - True Up		1,065,713	0	1,065,713	1,065,713
17	SEBP Adjustment - Amended Item		(2,104,543)	0	(2,104,543)	(2,104,543)
18	SEBP Adjustment		49,313,709	0	49,313,709	49,313,709
19	Restricted Stock Grant Plan		4,810,636	0	4,810,636	4,810,636
20	Rabbi Trust		(540,384)	0	(540,384)	(540,384)
21	Clearing Account - Adjustment		124,672	0	124,672	124,672
22	Charitable Contribution Carryover		(385)	0	(385)	(385)
23	RAR CFWE 1990-1985		(13,255)	0	(13,255)	(13,255)
24	Investment Banking Adv Fee (MVG)		(1,379,718)	1,379,718	0	0
25	Monarch - Non Compete		(26,667)	26,667	0	0
26	Prepaid Dues		(166,459)	0	(166,459)	(166,459)
27	Prepayments		(289,122)	0	(289,122)	(289,122)
28	Inventory Adjustment		(2,606,138)	0	(2,606,138)	(2,606,138)
29	Section 481(a) Prepayments		(4,625,732)	0	(4,625,732)	(4,625,732)
30	Pension Expense		(112,099,171)	0	(112,099,171)	(112,099,171)
31	FAS 106 Adjustment		6,785,486	0	6,785,486	6,785,486
32	Regulatory Liability - Atmos 109		190,514	0	190,514	190,514
33	Section 481(a) Cushion Gas		542,552	0	542,552	542,552
34	Section 481(a) Line Pack Gas		182,587	0	182,587	182,587
35	Amended Cost of Removal		4,136,268	0	4,136,268	4,136,268
36	Amended Book Amortization		(4,692,658)	0	(4,692,658)	(4,692,658)
37	Capitalized Overhead - True Up		(170,708)	0	(170,708)	(170,708)
38	Fixed Asset Cost Adjustment	(53,410,115)	(50,602,179)	0	(50,602,179)	(104,012,294)
39	Fixed Asset Accum Adjustment		32,842,864	0	32,842,864	32,842,864
40	CWIP		(28,347,332)	28,347,332	0	0
41	IRS Audit Adjustment - Cost		1,239,907	0	1,239,907	1,239,907
42	IRS Audit Adjustment - Accum		(269,621)	0	(269,621)	(269,621)
43	ANG Acquisition - Cost		217,907	(217,907)	0	0
44	Provision Differences - Cost		845,078	0	845,078	845,078
45	Other Plant		(12,831,558)	0	(12,831,558)	(12,831,558)
46	Other Plant		(24,682)	0	(24,682)	(24,682)
47	Amended Item - Book Depreciation Not Reversed		2,856	0	2,856	2,856
48	Amended Item - Tax Depreciation Not Claimed		43,024	0	43,024	43,024
49	Subtotal	(\$53,410,115)	(\$118,277,396)	\$32,177,733	(\$86,099,663)	(\$139,509,778)
50						
51	Effective Tax rate	38%	38%	38%	38%	38%
52						
53	Tax on Deferred Items	(\$20,295,844)	(\$44,945,410)	\$12,227,539	(\$32,717,872)	(\$53,013,716)
54						
55						
56	OTHER TAX EFFECTED ITEMS					
57	FD - IRS Audit Interest Assessment		(\$373,000)	\$0	(\$373,000)	(\$373,000)
58	ST - State Net Operating Loss		(2)	0	(2)	(2)
59	ST - State Bonus Depreciation		(809,727)	0	(809,727)	(809,727)
60	FD - FAS 115 Adjustment		100,010	0	100,010	100,010
61	FD - Treasury Lock Adjustment		14,698,903	0	14,698,903	14,698,903
62	FD - R & D Credit Valuation Allow		(1,781,359)	0	(1,781,359)	(1,781,359)
63	FD - Federal Benefit on State Bonu		(540,711)	0	(540,711)	(540,711)
64	Subtotal	\$0	\$11,294,114	\$0	\$11,294,114	\$11,294,114
65						
66	Total Deferred Tax @ 9/30/2005	(\$20,295,844)	(\$33,651,296)		(\$21,423,758)	(\$41,719,602)
67						
68	Additional Deferred Tax recorded Oct-Dec, 2005		(240,591)		(240,591)	(240,591)
69						
70	Total Deferred Tax @12/31/2005	\$ (20,295,844)	\$ (33,891,887)		\$ (21,664,348)	\$ (41,960,192)
71						
72	Allocation to Mid-Tex operating division	48.50%	36.95%		36.95%	
73						
74	Allocated to Mid-Tex operating division	(9,843,484)	(\$12,524,122)		(\$8,005,660)	(17,849,144)

ATMOS ENERGY CORP., MID-TEX DIVISION
DIFFERENCE IN ADIT BALANCE PER BOOKS FOR SHARED SERVICES

ATMOS					
Line No.	Description	Acct 190	Acct 282	Acct 283	Total
	(a)	(b)	(c)	(d)	(e)
1	ADIT Balance 12/31/2005	\$38,603,207	(\$41,377,507)	(\$51,413,429)	(\$54,187,729)
2	ADIT Balance 9/30/2005	38,603,225	(41,912,408)	(50,637,956)	(53,947,138)
3	Difference	(\$18)	\$534,901	(\$775,473)	(\$240,591)
4	Allocation to Mid-Tex	39.77%	39.77%	39.77%	
5	Allocated to Mid-Tex	(\$7)	\$212,730	(\$308,406)	(\$95,683)

FINAL ORDER					
Line No.	Description	Acct 190	Acct 282	Acct 283	Total
	(a)	(b)	(c)	(d)	(e)
1	ADIT Balance 12/31/2005	\$38,603,207	(\$41,377,507)	(\$51,413,429)	(\$54,187,729)
2	ADIT Balance 9/30/2005	38,603,225	(41,912,408)	(50,637,956)	(53,947,138)
3	Difference	(\$18)	\$534,901	(\$775,473)	(\$240,591)
4	Allocation to Mid-Tex	36.95%	36.95%	36.95%	
5	Allocated to Mid-Tex	(\$7)	\$197,663	(\$286,562)	(\$88,906)

ATMOS ENERGY CORP., MID-TEX DIVISION
DIFFERENCE IN ADIT BALANCE PER BOOKS FOR SHARED SERVICES

ATMOS					
Line No.	Description	Acct 190	Acct 282	Acct 283	Total
	(a)	(b)	(c)	(d)	(e)
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FINAL ORDER					
Line No.	Description	Acct 190	Acct 282	Acct 283	Total
	(a)	(b)	(c)	(d)	(e)
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2	ADIT Balance 9/30/2005	38,603,225	(41,912,408)	(50,637,956)	(53,947,138)
3	Difference	(\$18)	\$534,901	(\$775,473)	(\$240,591)
4	Allocation to Mid-Tex	36.95%	36.95%	36.95%	
5	Allocated to Mid-Tex	(\$7)	\$197,663	(\$286,562)	(\$88,906)

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CUSTOMER SUPPORT ADIT
AS OF MARCH 31, 2006**

ATMOS

Shared Services - NTV

FERC	Vintage V1997	V1998	V1999	V2000 (\$299,691)	V2001	V2002	V2003	V2004	V2005	V2006	Grand Total (\$299,691)
37600					0		0	68,881	157,318	0	226,199
39000			0								
39009		0	359,356	59,576	21,505	123,394	184,787	170,795	34,027	0	953,440
39100		0			9,768	14,618	178,154	537	70	0	203,146
39103						364	0	0			364
39700		0	0	0	0	77,453	643,429	476,098	15,250	0	1,212,230
39800							5,356	0	0	0	5,356
39900					1,393	1,247	0	0	0	0	2,640
39901			0	0	0	0	202,876	48,311	26,596	0	277,783
39902					0	0	0	27,650	17,956	0	45,605
39903				0			11,156	62,356	2,974	0	76,486
39905			0								0
39906		0	0	2,439	22,727	27,193	236,584	59,318	4,528	0	352,789
39907		0	0	0	0	0	0	27,992	(6,778)	0	21,213
39908		0	0		0	0	0	(34,680)	488,590	0	453,910
39909					0	0					0
39924		0	0								0
Non-U				0							0
Total Shared Services NTV	0	0	359,356	(237,675)	55,393	244,268	1,462,341	907,257	740,531		3,531,471

Percent Allocated to Customer Support

	9%	0%	89.14%	71.29%	8.52%	94.68%	42.65%	97.93%	108.72%		
Customer Support - Net Tax Value	-	-	320,312	(169,446)	4,721	231,277	623,652	888,441	805,108	21,689,926	24,393,992
Customer Support - Net Book Value	16,504	0	32,867,404	537,581	714,097	5,586,273	4,788,184	4,265,361	1,051,763	27,976,939	77,804,106
PLANT ADIT FOR CUSTOMER SUPPORT	(16,504)	-	(32,547,091)	(707,027)	(709,377)	(5,354,997)	(4,164,532)	(3,376,920)	(246,655)	(6,287,013)	(53,410,115)

FINAL ORDER

Shared Services - NTV

FERC	Vintage V1997	V1998	V1999	V2000 (\$299,691)	V2001	V2002	V2003	V2004	V2005	V2006	Grand Total (\$299,691)
37600					0		0	68,881	157,318	0	226,199
39000			0								
39009		0	359,356	59,576	21,505	123,394	184,787	170,795	34,027	0	953,440
39100		0			9,768	14,618	178,154	537	70	0	203,146
39103						364	0	0			364
39700		0	0	0	0	77,453	643,429	476,098	15,250	0	1,212,230
39800							5,356	0	0	0	5,356
39900					1,393	1,247	0	0	0	0	2,640
39901			0	0	0	0	202,876	48,311	26,596	0	277,783
39902					0	0	0	27,650	17,956	0	45,605
39903				0			11,156	62,356	2,974	0	76,486
39905			0								0
39906		0	0	2,439	22,727	27,193	236,584	59,318	4,528	0	352,789
39907		0	0	0	0	0	0	27,992	(6,778)	0	21,213
39908		0	0		0	0	0	(34,680)	488,590	0	453,910
39909					0	0					0
39924		0	0								0
Non-U				0							0
Total Shared Services NTV	0	0	359,356	(237,675)	55,393	244,268	1,462,341	907,257	740,531		3,531,471

Percent Allocated to Customer Support

	9%	0%	89.14%	71.29%	8.52%	94.68%	42.65%	97.93%	108.72%		
Customer Support - Net Tax Value	-	-	320,312	(169,446)	4,721	231,277	623,652	888,441	805,108	21,689,926	24,393,991
Customer Support - Net Book Value	16,504	0	32,867,404	537,581	714,097	5,586,273	4,788,184	4,265,361	1,051,763	27,976,939	77,804,106
PLANT ADIT FOR CUSTOMER SUPPORT	(16,504)	-	(32,547,092)	(707,027)	(709,376)	(5,354,996)	(4,164,532)	(3,376,920)	(246,655)	(6,287,013)	(53,410,115)

Atmos Energy Corp., Mid-Tex Division
TXU/Capgemini Adjustment

ATMOS - PROPOSED

Line No.	Description	FERC Account	2005 January	2005 February	2005 March	2005 April	2005 May	2005 June	2005 July
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ 39,374	\$ 270,264	\$ (2,351)	\$ -	\$ -	\$ -
2	TXU/Capgemini Adjustment - Non-Labor	923	2,265,680	1,499,656	1,897,049	1,552,516	2,478,979	(645,786)	1,207,217
3	Total TXU/Capgemini	923	<u>\$ 2,265,680</u>	<u>\$ 1,539,030</u>	<u>\$ 2,167,313</u>	<u>\$ 1,550,165</u>	<u>\$ 2,478,979</u>	<u>\$ (645,786)</u>	<u>\$ 1,207,217</u>
4									
5									
6	Notes:								
7	1. The amounts shown in Columns (c) through (o)								
8	are per book amounts.								
9	2. The adjustment is to remove expense associated								
10	with TXU/Capgemini during the transition period of								
11	moving to Atmos ownership and operation.								
12									
13	FINAL ORDER								
14									
15	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ 39,374	\$ 270,264	\$ (2,351)	\$ -	\$ -	\$ -
16	TXU/Capgemini Adjustment - Non-Labor	923	2,265,680	1,499,656	1,897,049	1,552,516	2,478,979	(645,786)	1,207,217
17	Total TXU/Capgemini	923	<u>\$ 2,265,680</u>	<u>\$ 1,539,030</u>	<u>\$ 2,167,313</u>	<u>\$ 1,550,165</u>	<u>\$ 2,478,979</u>	<u>\$ (645,786)</u>	<u>\$ 1,207,217</u>

Atmos Energy Corp., Mid-Tex Division
TXU/Capgemini Adjustment

ATMOS - PROPOSED

Line No.	Description	FERC Account	2005 August	2005 September	2005 October	2005 November	2005 December	Total 2005	Adjustment Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,287	\$ (307,287)
2	TXU/Capgemini Adjustment - Non-Labor	923	1,130,715	1,268,332	(317)	(159)	-	12,653,882	(12,653,882)
3	Total TXU/Capgemini	923	<u>\$ 1,130,715</u>	<u>\$ 1,268,332</u>	<u>\$ (317)</u>	<u>\$ (159)</u>	<u>\$ -</u>	<u>\$ 12,961,169</u>	<u>\$ (12,961,169)</u>
4									
5									
6	Notes:								
7	1. The amounts shown in Columns (c) through (o)								
8	are per book amounts.								
9	2. The adjustment is to remove expense associated								
10	with TXU/Capgemini during the transition period of								
11	moving to Atmos ownership and operation.								
12									
13	FINAL ORDER								
14									
15	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,287	\$ (307,287)
16	TXU/Capgemini Adjustment - Non-Labor	923	1,130,715	1,268,332	(317)	(159)	-	12,653,882	(12,653,882)
17	Total TXU/Capgemini	923	<u>\$ 1,130,715</u>	<u>\$ 1,268,332</u>	<u>\$ (317)</u>	<u>\$ (159)</u>	<u>\$ -</u>	<u>\$ 12,961,169</u>	<u>\$ (12,961,169)</u>

Atmos Energy Corp., Mid-Tex Division
SSU Adjustment

Line No.	Description	FERC Account	2005 January	2005 February	2005 March	2005 April	2005 May	2005 June	2005 July
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ATMOS - PROPOSED									
1	SSU Per Book Amount	922	\$ (1,133,633)	\$ (47,864)	\$ 1,295,651	\$ 1,996,888	\$ 2,455,917	\$ 2,330,771	\$ 2,165,637
2	SSU Per Book Amount	923	2,213,131	1,613,125	-	-	-	-	-
3	Less: SSU Transition Adjustment	922	(1,181,497)	-	329,263	141,606	118,907	33,132	33,299
4	Less: SSU Transition Adjustment	923	1,104,744	289,618	-	-	-	-	-
5	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	\$ 1,156,250	\$ 1,275,644	\$ 966,388	\$ 1,855,282	\$ 2,337,010	\$ 2,297,639	\$ 2,132,338
6									
7	Estimated 2006 SSU Billings	922							
8									
9	Total SSU Adjustment (Col. (p), Line 1 - 3 + 7)	922							
10	Total SSU Adjustment (Col. (p), Line 2 - 4)	923							
11	Total SSU Insurance Adjustment	924							
12	Total SSU Adjustment (Col. (p), Line 9 + 10 + 11)	922/923/924							
13									
14	Notes:								
15	1. The amounts shown in Columns (c) through (o)								
16	are per book amounts.								
17	2. The adjustment is to annualize the expense								
18	associated with the Shared Services organization								
19	3. The SSU amounts shown on Lines 7 and 11,								
20	Col. (p) were provided by Mr. James Cagle.								
21									
22	FINAL ORDER								
23									
24	SSU Per Book Amount	922	\$ (1,133,633)	\$ (47,864)	\$ 1,295,651	\$ 1,996,888	\$ 2,455,917	\$ 2,330,771	\$ 2,165,637
25	SSU Per Book Amount	923	2,213,131	1,613,125	-	-	-	-	-
26	Less: SSU Transition Adjustment	922	(1,181,497)	-	329,263	141,606	118,907	33,132	33,299
27	Less: SSU Transition Adjustment	923	1,104,744	289,618	-	-	-	-	-
28	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	\$ 1,156,250	\$ 1,275,644	\$ 966,388	\$ 1,855,282	\$ 2,337,010	\$ 2,297,639	\$ 2,132,338
29									
30	Estimated 2006 SSU Billings	922							
31									
32	Total SSU Adjustment (Col. (p), Line 24 - 26 + 30)	922							
33	Total SSU Adjustment (Col. (p), Line 25 - 27)	923							
34	Total SSU Insurance Adjustment	924							
35	Total SSU Adjustment (Col. (p), Line 32 + 33 + 34)	922/923/924							

Atmos Energy Corp., Mid-Tex Division
SSU Adjustment

Line No.	Description	FERC Account	2005 August	2005 September	2005 October	2005 November	2005 December	Total 2005	Adjustment Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
ATMOS - PROPOSED									
1	SSU Per Book Amount	922	\$ 2,462,128	\$ 2,357,729	\$ 2,152,458	\$ 2,467,276	\$ 3,122,957	\$ 21,625,914	\$ (21,625,914)
2	SSU Per Book Amount	923	-	-	-	-	-	3,826,256	(3,826,256)
3	Less: SSU Transition Adjustment	922	89,131	70,142	20,733	22,755	7,170	(315,359)	315,359
4	Less: SSU Transition Adjustment	923	-	-	-	-	-	1,394,362	(1,394,362)
5	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	\$ 2,372,997	\$ 2,287,587	\$ 2,131,725	\$ 2,444,521	\$ 3,115,787	\$ 24,373,167	\$ (24,373,167)
6									
7	Estimated 2006 SSU Billings	922							\$ 33,584,667
8									
9	Total SSU Adjustment (Col. (p), Line 1 - 3 + 7)	922							\$ 11,643,394
10	Total SSU Adjustment (Col. (p), Line 2 - 4)	923							(2,431,894)
11	Total SSU Insurance Adjustment	924							604,902
12	Total SSU Adjustment (Col. (p), Line 9 + 10 + 11)	922/923/924							<u>\$ 9,816,402</u>
13									
14	Notes:								
15	1. The amounts shown in Columns (c) through (o)								
16	are per book amounts.								
17	2. The adjustment is to annualize the expense								
18	associated with the Shared Services organization								
19	3. The SSU amounts shown on Lines 7 and 11,								
20	Col. (p) were provided by Mr. James Cagle.								
21									
22	FINAL ORDER								
23									
24	SSU Per Book Amount	922	\$ 2,462,128	\$ 2,357,729	\$ 2,152,458	\$ 2,467,276	\$ 3,122,957	\$ 21,625,914	\$ (21,625,914)
25	SSU Per Book Amount	923	-	-	-	-	-	3,826,256	(3,826,256)
26	Less: SSU Transition Adjustment	922	89,131	70,142	20,733	22,755	7,170	(315,359)	315,359
27	Less: SSU Transition Adjustment	923	-	-	-	-	-	1,394,362	(1,394,362)
28	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	\$ 2,372,997	\$ 2,287,587	\$ 2,131,725	\$ 2,444,521	\$ 3,115,787	\$ 24,373,167	\$ (24,373,167)
29									
30	Estimated 2006 SSU Billings	922							\$ 28,005,037
31									
32	Total SSU Adjustment (Col. (p), Line 24 - 26 + 30)	922							\$ 6,063,764
33	Total SSU Adjustment (Col. (p), Line 25 - 27)	923							(2,431,894)
34	Total SSU Insurance Adjustment	924							604,902
35	Total SSU Adjustment (Col. (p), Line 32 + 33 + 34)	922/923/924							<u>\$ 4,236,771</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF ADJUSTMENTS TO O&M EXPENSE
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description	ATMOS PROPOSED		FINAL ORDER		Reference
		Amount	Total	Amount	Total	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Per books Allocated to Mid-Tex (Acct 922)		\$21,625,917		\$21,625,917	
2	Per books Allocated to Mid-Tex (Acct 923)		<u>3,826,256</u>		<u>3,826,256</u>	
3	Total		\$25,452,173		\$25,452,173	
4						
5	Adjustment to Current Allocation Factors	\$1,095,007		(\$4,478,176)		WP F-2.2b
6	Adjustment to Labor Expense	5,203,765		5,203,765		WP F-2.2c
7	Adjustment to Benefits Expense	1,765,128		1,765,128		WP F2.2d
8	Adjustment for Donations	(2,041)		(1,896)		WP F2.2f
9	Adjustment for Property Insurance	<u>70,634</u>		<u>64,043</u>		WP F-2.2e
10						
11	Total Adjustment to Account 922		<u>\$8,132,494</u>		<u>\$2,552,864</u>	
12						
13	Adjusted O&M Allocation to Mid-Tex		<u><u>\$33,584,667</u></u>		<u><u>\$28,005,037</u></u>	WP F-2.2!Q39

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES O&M
ALLOCATED TO MID-TEX OPERATING DIVISION**

ATMOS PROPOSED					FINAL ORDER						
Line	Description	Shared Services	Current	Allocated	Adjustment	Shared Services	Final Order	Allocated	2005	Inc. (Decrease)	Inc. (Decrease)
		TY 12/31/2005	Allocation			TY 12/31/2005	Allocation		Cap %	to Rate Base	to O & M
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	1001 SS Dallas Chairman, President & CEO	2,053,229	0.3884	797,474	(41,587)	2,011,642	0.3522	708,410	40.9%	(36,400)	(52,663)
2	1101 SS Dallas Chief Financial Officer	1,176,431	0.3884	456,926	(86,612)	1,089,819	0.3522	383,785	35.5%	(25,936)	(47,205)
3	1105 SS Dallas Internal Audit	2,345,227	0.3884	910,886	0	2,345,227	0.3522	825,884	0.0%	-	(85,002)
4	1106 SS Dallas Treasurer	483,543	0.3884	187,808	(38,928)	444,616	0.3522	156,574	38.7%	(12,088)	(19,147)
5	1107 SS Dallas Treasury	884,395	0.3884	343,499	(7,426)	876,969	0.3522	308,829	37.0%	(12,835)	(21,835)
6	1108 SS Dallas Risk Management	402,366	0.3977	160,021	(28,538)	373,828	0.3695	138,141	75.0%	(16,410)	(5,470)
7	1109 SS Dallas Payment Applications	1,678,439	0.4850	814,043	(7,854)	1,670,585	0.3695	617,334	0.4%	(728)	(195,981)
8	1110 SS Dallas Procurement	6,128	0.3977	2,437	(2,998)	3,130	0.3695	1,157	0.4%	(5)	(1,276)
9	1111 SS Dallas Purchasing	548,572	0.3977	218,167	(22,560)	526,012	0.3695	194,378	80.0%	(19,031)	(4,758)
10	1112 SS Dallas Mail & Supply	217,214	0.1989	43,204	0	217,214	0.1848	40,134	50.0%	(1,535)	(1,535)
11	1114 SS Dallas Vice Pres & Controller	2,926,662	0.3884	1,136,716	(1,738,199)	1,188,464	0.3522	418,524	40.0%	(287,277)	(430,915)
12	1115 SS Dallas Billing Services	143,692	1.0000	143,692	0	143,692	1.0000	143,692	0.0%	-	-
13	1116 SS Dallas Taxation	665,996	0.3884	258,673	(7,218)	658,778	0.3522	231,992	6.0%	(1,604)	(25,077)
14	1117 SS Dallas Acctg Services	238,460	0.3884	92,618	(1,580)	236,880	0.3522	83,419	57.7%	(5,307)	(3,892)
15	1118 SS Dallas Supply Chain	235,335	0.3977	93,593	(7,923)	227,412	0.3695	84,036	80.0%	(7,645)	(1,911)
16	1119 SS Dallas General Accounting	712,185	0.3884	276,612	(5,239)	706,946	0.3522	248,955	49.2%	(13,608)	(14,050)
17	1120 SS Dallas Accounts Payable	723,003	0.3884	280,814	(5,027)	717,976	0.3522	252,839	49.2%	(13,764)	(14,212)
18	1121 SS Dallas Plant Accounting	553,572	0.3884	215,007	(12,792)	540,779	0.3522	190,438	90.0%	(22,112)	(2,457)
19	1123 SS Dallas Gas Accounting	408,833	0.3977	162,593	(13,557)	395,276	0.3695	146,067	0.0%	-	(16,526)
20	1125 SS Dallas Financial Reporting	1,138,531	0.3884	442,205	(10,484)	1,128,046	0.3522	397,247	10.0%	(4,496)	(40,462)
21	1126 SS Dallas Payroll Accounting	670,251	0.3884	260,326	(2,605)	667,646	0.3522	235,115	49.2%	(12,404)	(12,807)
22	1128 SS Dallas Property & Sales Tax	1,086,210	0.3884	421,884	(35,363)	1,050,847	0.3522	370,061	12.0%	(6,229)	(45,594)
23	1129 SS Dallas Income Tax	554,679	0.3884	215,437	(16,049)	538,630	0.3522	189,681	4.2%	(1,069)	(24,687)
24	1130 SS Dallas Business Planning and Ana	782,386	0.3884	303,879	(19,770)	762,616	0.3522	268,559	30.1%	(10,614)	(24,706)
25	1132 SS Dallas Investor Relations	1,460,024	0.3884	567,073	(57,333)	1,402,692	0.0000	-	10.0%	(56,707)	(510,366)
26	1133 SS Dallas Corporate Communications	677,806	0.3884	263,260	(7,601)	670,205	0.3522	236,016	0.0%	-	(27,244)
27	1134 SS Dallas IT Management	1,289,367	0.3977	512,781	(32,836)	1,256,531	0.3695	464,328	25.0%	(12,113)	(36,340)
28	1135 SS Dallas Information Systems Suppo	1,746,457	0.3977	694,566	(10,856)	1,735,601	0.3695	641,359	20.0%	(10,641)	(42,565)
29	1137 SS Dallas Data Center	6,464,837	0.3977	2,571,066	(59,143)	6,405,694	0.3695	2,367,106	50.0%	(101,980)	(101,980)
30	1141 SS Dallas Gas Purchase Accounting	469,491	0.0000	-	(3,410)	466,081	0.0000	-	0.0%	-	-
31	1142 SS Dallas Rates	944,523	0.0995	93,980	(25,997)	918,526	0.0924	84,856	0.0%	-	(9,124)
32	1144 SS Dallas Rate Administration	642,363	0.0000	-	(8,342)	634,021	0.0000	-	0.0%	-	-
33	1145 SS Dallas Revenue Accounting	392,604	0.0000	-	(1,421)	391,184	0.0000	-	0.0%	-	-
34	1148 SS Dallas Revenue System Support	1,431,220	0.4849	693,999	(3,067)	1,428,153	0.3695	527,748	11.4%	(18,886)	(147,365)
35	1150 SS Dallas Strategic Planning	492,482	0.3844	189,310	(30,760)	461,722	0.3522	162,598	30.1%	(8,027)	(18,685)
36	1151 SS Dallas Accounting Director	23,367	1.0000	23,367	0	23,367	1.0000	23,367	40.0%	-	-
37	1152 Use 9693 SS Dallas Pipeline Acctg a	428,752	0.0000	-	0	428,752	0.0000	-	0.0%	-	-
38	1153 SS Dallas Distribution Acctg	792,381	1.0000	792,381	(1,304)	791,078	1.0000	791,078	0.0%	-	(1,304)
39	1161 SS Dallas Benefits and Payroll Acco	17,167	0.3884	6,668	(366)	16,801	0.3522	5,916	0.0%	-	(751)
40	1162 SS Dallas Benefits Accounting	5,201	0.3884	2,020	0	5,201	0.3522	1,832	0.0%	-	(189)
41	1200 SS Customer Revenue Collections	367,572	0.4850	178,272	(10,328)	357,244	0.3522	125,805	0.0%	-	(52,467)
42	1201 SS Dallas Utility Operations	1,254,987	0.3884	487,437	(122,327)	1,132,660	0.3522	398,872	36.1%	(31,936)	(56,628)
43	1203 SS Amarillo Customer Support Center	12,968,616	0.4850	6,289,779	(220,624)	12,747,992	0.0000	-	20.0%	(1,257,956)	(5,031,823)

Schedule WP F-2.2b

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES O&M
ALLOCATED TO MID-TEX OPERATING DIVISION**

ATMOS PROPOSED					FINAL ORDER						
Line	Description	Shared Services	Current	Allocated	Adjustment	Shared Services	Final Order	Allocated	2005	Inc. (Decrease)	Inc. (Decrease)
		TY 12/31/2005	Allocation			TY 12/31/2005	Allocation				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
44	1209 SS Dal Security & Compliance	(11,759)	0.3976	(4,675)	(85,712)	(97,471)	0.3695	(36,019)	30.0%	(9,403)	(21,940)
45	1210 SS Waco Customer Support Center	9,237,744	0.4849	4,479,382	1,658,320	10,896,064	1.0000	10,896,064	20.0%	1,283,336	5,133,345
46	1350 SS Dallas Non-Utility Operations	1,025,386	0.3884	398,260	0	1,025,386	0.0000	-	0.0%	-	(398,260)
47	1401 SS Dallas Employment & Employee Rel	572,571	0.3977	227,711	(24,672)	547,899	0.3695	202,466	49.2%	(12,421)	(12,825)
48	1402 SS Dallas Executive Compensation	303,277	0.3977	120,613	0	303,277	0.3695	112,070	49.2%	(4,203)	(4,340)
49	1403 SS Dallas Human Resources - Vice Pr	714,926	0.3977	284,326	(8,669)	706,257	0.3695	260,984	49.2%	(11,484)	(11,858)
50	1405 SS Dallas Compensation & Benefits	842,411	0.3977	335,027	(9,234)	833,177	0.3695	307,885	49.2%	(13,354)	(13,788)
51	1406 SS Dallas Employee Communications	292,866	0.3977	116,473	(9,712)	283,154	0.3695	104,634	49.2%	(5,825)	(6,014)
52	1407 SS Dallas Facilities	340,284	0.3977	135,331	(12,475)	327,808	0.3695	121,135	25.0%	(3,549)	(10,647)
53	1408 SS Dallas Employee Development	760,139	0.3977	302,307	(19,819)	740,320	0.3695	273,572	49.2%	(14,138)	(14,598)
54	1420 SS Dallas Eapc	73,856	0.1989	14,690	(23,993)	49,864	0.1848	9,213	0.0%	-	(5,477)
55	1463 SS HR Benefit Variance	418,935	0.1989	83,326	0	418,935	0.1848	77,405	0.0%	-	(5,921)
56	1501 SS Dallas Legal	2,156,975	0.3884	837,769	(102,443)	2,054,531	0.3522	723,514	40.0%	(45,702)	(68,553)
57	1502 SS Dallas Corporate Secretary	1,956,255	0.3884	759,809	(81,014)	1,875,240	0.3522	660,376	0.0%	-	(99,434)
58	1503 SS Dallas Governmental Affairs	444,992	0.0995	44,277	(40,902)	404,090	0.0924	37,331	10.0%	(695)	(6,251)
59	1504 SS Dallas Central Records	395,845	0.3977	157,427	(4,997)	390,848	0.3695	144,431	49.2%	(6,394)	(6,602)
60	1505 SS Dallas Gas Contract Administrati	191,975	0.0000	-	(3,159)	188,817	0.0000	-	50.0%	-	-
61	1801 SS Franklin Nominations and Schedul	(2,785)	0.0000	-	0	(2,785)	0.0000	-	0.0%	-	-
62	1802 SS Dallas Gas Supply Planning	22,558	0.0000	-	0	22,558	0.0000	-	0.0%	-	-
63	1803 SS Dallas Gas Supply-Executive	(18,202)	0.0000	-	0	(18,202)	0.0000	-	0.0%	-	-
64	1804 Use 9609 SS Franklin Gas Control	508,823	0.0000	-	(6,351)	502,472	0.0000	-	0.0%	-	-
65	1805 Use 9609 SS Franklin Storage & Gas	55,123	0.0000	-	(10,404)	44,719	0.0000	-	0.0%	-	-
66	1806 SS Franklin Gas Transportation Oper	58,737	0.0000	-	(2,637)	56,101	0.0000	-	0.0%	-	-
67	1901 SS Dallas Employee Relocation Exp	350,199	0.0000	-	0	350,199	0.0000	-	49.2%	-	-
68	1903 SS Dallas Controller - Miscellaneou	601,869	0.0000	-	0	601,869	0.0000	-	0.0%	-	-
69	1904 SS Dallas Performance Plan	3,192,964	0.3977	1,269,842	0	3,192,964	0.0000	-	49.2%	(624,762)	(645,080)
70	1905 SS Outside Director Retirement Cost	1,282,641	0.3884	498,178	0	1,282,641	0.0000	-	0.0%	-	(498,178)
71	1908 SS Dallas Supplemental Exec. Ben. Plan	7,870,315	0.3977	3,130,024	0	7,870,315	0.0000	-	49.2%	(1,539,972)	(1,590,052)
72	1910 SS Dallas Overhead Capitalized	(24,785,848)	0.4203	(10,417,492)	0	(24,785,848)	0.4203	(7,354,607)	0.0%	-	-
73	1913 SS Dallas Fleet Management	256,915	0.3977	102,175	(5,274)	251,641	0.3695	92,989	80.0%	(7,349)	(1,837)
74	1915 SS Dallas Insurance	5,321,494	0.3884	2,066,868	0	5,321,494	0.3522	1,873,992	19.4%	(37,379)	(155,497)
75	1916 SS Dallas Mid-Tex Integration charg	1,606,651	0.0000	-	(174,169)	1,432,482	0.0000	-	0.0%	-	-
76	1950 SS Dallas Customer Service Initiati	18,822	0.0000	-	(12,833)	5,988	0.0000	-	0.0%	-	-
77	1952 SS Dallas Utility Marketing Council	114	0.3977	45	0	114	0.3695	42	0.0%	-	(3)
78	1953 SS Dallas Atmos Finance Committee	2,607	0.3884	1,013	(1,506)	1,102	0.3522	388	40.0%	(250)	(375)
79						-		-		-	-
80	Adjustment per Examiners' Ex. 2					-		-			
81	TOTAL	68,564,230		26,547,180	(1,689,678)	66,874,552		20,973,997		(3,062,885)	(5,573,183)
82											
83	Allocated Shared Services O&M to Mid-Tex division			25,452,173				25,452,173			
84											
85	Adjustment			1,095,007				(4,478,176)			

ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES O&M
CALCULATION OF ALTERNATIVE COMPOSITE ALLOCATION FACTORS

Line	Description	Total Company a	Total Non-Utility b	Reg. Utility c	Atmos Texas P/L d	Total Distrib. e	Total Distrib. w/o Mid-Tex f	Mid-Tex Div g
		(b+c)		(d+e)		(f+g)	(sum h-n)	
1	<u>Input Information</u>							
2	Gross Direct PP&E	\$5,107,501,258	\$67,319,897	\$5,040,181,361	\$760,847,369	\$4,279,333,992	\$2,407,781,372	\$1,871,552,620
3	Average Number of Customers	3,071,988	862	3,071,126	336	3,070,790	\$1,583,879	1,486,911
4	Total O&M Expense excluding Allocation and CapGemini Billings	\$355,851,914	\$23,969,716	\$331,882,198	\$56,847,368	\$275,034,830	\$163,257,430	\$111,777,400
5	Operating Income	\$348,140,000	\$50,896,526	\$297,243,474	\$61,393,474	\$235,850,000	\$150,885,000	\$84,965,000
6	Labor Count	3,763	22	3,741	194	3,547	2,149	1,398
7								
8	<u>Composite Factor - Total Company (Regulated and Unregulated)</u>							
9	Gross Direct PP&E	100.00%	1.32%	98.68%	14.90%	83.79%	47.14%	36.64%
10	Average Number of Customers	100.00%	0.03%	99.97%	0.01%	99.96%	51.56%	48.40%
11	Total O&M Expense	100.00%	6.74%	93.26%	15.98%	77.29%	45.88%	31.41%
12	Operating Income	100.00%	14.62%	85.38%	17.63%	67.75%	43.34%	24.41%
13	Labor Count	100.00%	0.57%	99.43%	5.17%	94.26%	57.11%	37.15%
14								
15	<u>Composite Factor - Total Utility (Regulated)</u>							
16	Gross Direct PP&E			100.00%	15.10%	84.90%	47.77%	37.13%
17	Average Number of Customers			100.00%	0.01%	99.99%	51.57%	48.42%
18	Total O&M Expense			100.00%	17.13%	82.87%	49.19%	33.68%
19	Operating Income			100.00%	20.65%	79.35%	50.76%	28.58%
20	Labor Count			100.00%	5.20%	94.80%	57.44%	37.37%
21								
22	Atmos proposed Customer Allocation Factor							48.50%
23	Atmos proposed Composite Factor - Total Company	100.00%						38.82%
24	Atmos proposed Composite Factor - Regulated Utility			100.00%				39.77%
25								
26	Final Order Composite Factor - Total Company	100.00%						35.22%
27	Includes PP&E (line 9), Number of Customers (line 10), O&M Exp. (line 11), and Operating Income (line 12)							
28	Final Order Composite Factor - Regulated Utility			100.00%				36.95%
29	Includes PP&E (line 16), Number of Customers (line 17), O&M Exp. (line 18), and Operating Income (line 19)							
30	Atmos Regulated (25% alloc to Mid-Tex)							9.24%
31	Atmos Regulated (50% alloc to Mid-Tex)							18.48%
32	Atmos Regulated (75% alloc to Mid-Tex)							27.71%

Sources: KJN-1 , Garrett Direct.

**ATMOS ENERGY CORP, MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES O & M
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line Adjustments:

1	If = 1 then column D AF's. If = 2 then PPE, O&M, Customers, Income AF's.	2
2		
3	Adjustment based on Examiners' Ex. 2 (If = 2 then SSU expense reports out and SSU	2
4	non-expense reports meals, entertainment, transportation and lodging out, and	
5	Atmos Mid-Tex voluntary adjustment per Atmos Ex. 75 out)	
6	Atmos voluntary SSU adjustment per Atmos Ex. 75 (If = 2 then meals & entertainment out)	1
7		
8	If = 1 then Waco (1210) and Amarillo (1203) allocated by Customer count. If = 2, then	2
9	Waco AF = 100% and Amarillo AF = 0%.	
10		
11	If = 1 then IN. If = 2 then Disallowed.	
12		
13	1001 SS Dallas Chairman, President & CEO	Expenses 1 Below Line
14	1101 SS Dallas Chief Financial Officer	1
15	1106 SS Dallas Treasurer	1
16	1116 SS Dallas Taxation	1
17	1129 SS Dallas Income Tax	1
18	1132 SS Dallas Investor Relations	2
19	1201 SS Dallas Utility Operations	1
20	1203 SS Amarillo Customer Support Center	1
21	1350 SS Dallas Non-Utility Operations	1 2
22	1501 SS Dallas Legal	1
23	1503 SS Dallas Governmental Affairs	1
24	1904 SS Dallas Performance Plan	2
25	1905 SS Outside Director Retirement Cost	2
26	1908 SS Dallas Supplemental Exec. Ben. Plan	2
27		
28	Composite, Customer, 100% AF	
29		
30	1109 SS Dallas Payment Applications (If = 1 then Customer AF, 2 then Composite AF)	2
31	1115 SS Dallas Billing Services (If = 1 then 100%, 2 then Customer AF)	1
32	1148 SS Dallas Revenue System Support (If = 1 then Customer AF, 2 then Composite AF)	2
33	1200 SS Customer Revenue Collections (If = 1 then Customer AF, 2 then Composite AF)	2
34	1501 SS Dallas Legal (If = 1 then Customer AF, 2 then Composite AF) proposed at 2	2
35		
36		
37	1114 SS Dallas Vice Pres & Controller (If = 2 then remove \$1,712,590 from Cost Center 1114)	2

EXAMINER REQUESTED O&M SCHEDULE - GUD 9670
 SHARED SERVICES O&M
 ALLOCATED TO MID-TEX OPERATING DIVISION

Examiners' Exhibit 2 - \$1,635,408 SSU Expense Disallowance FOF 55 (total of columns b - h

Line No.	Description	Expense Reports [1]				Non Expense Reports [2]				Shared Services TY 12/31/2005
		Meals & Entertainment	Transportation	Lodging	Other [3]	Meals & Entertainment	Transportation	Lodging	Other [4]	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1001 SS Dallas Chairman,President & CEO	15,314	13,106	7,985	2,078	1,909	1,194		2,019,825	41,587
2	1101 SS Dallas Chief Financial Officer	12,917	19,568	11,925	28,360	3,706	10,137		1,113,165	86,612
3	1105 SS Dallas Internal Audit								2,345,227	0
4	1106 SS Dallas Treasurer	1,493	15,040	8,128	9,644	1,589	3,033		444,616	38,928
5	1107 SS Dallas Treasury	1,525	1,199	1,740	2,963				876,969	7,426
6	1108 SS Dallas Risk Management	3,867	11,020	8,289	3,682	1,381	300		373,828	28,538
7	1109 SS Dallas Payment Applications	1,004	3,500	2,521	830				1,670,585	7,854
8	1110 SS Dallas Procurement	733	890	914	461				3,130	2,998
9	1111 SS Dallas Purchasing	6,845	7,193	4,143	3,240	971	168		526,012	22,560
10	1112 SS Dallas Mail & Supply								217,214	0
11	1114 SS Dallas Vice Pres & Controller				25,609				2,901,054	25,609
12	1115 SS Dallas Billing Services								143,692	0
13	1116 SS Dallas Taxation	756	1,241	642	4,234	345			658,778	7,218
14	1117 SS Dallas Acctg Services	429	201		605	345			236,880	1,580
15	1118 SS Dallas Supply Chain	2,725	2,762	1,931	505				227,412	7,923
16	1119 SS Dallas General Accounting	943	1,536	924	1,737	100			706,946	5,239
17	1120 SS Dallas Accounts Payable	938	2,053		1,297	739			717,976	5,027
18	1121 SS Dallas Plant Accounting	3,032	3,784	4,111	78	915		871	540,779	12,792
19	1123 SS Dallas Gas Accounting	1,858	4,233	2,043	5,357	66			395,276	13,557
20	1125 SS Dallas Financial Reporting	568	10		8,755	1,151			1,128,046	10,484
21	1126 SS Dallas Payroll Accounting	1,259	62		1,284				667,646	2,605
22	1128 SS Dallas Property & Sales Tax	5,226	16,566	5,283	6,567	110	1,611		1,050,847	35,363
23	1129 SS Dallas Income Tax	2,747	2,380	1,315	8,620	987			538,630	16,049
24	1130 SS Dallas Business Planning and Ana	4,408	3,911	1,807	9,645				762,616	19,770
25	1132 SS Dallas Investor Relations	17,245	18,738	12,586	8,504		260		1,402,692	57,333
26	1133 SS Dallas Corporate Communications	663	2,328	1,471	3,139				670,205	7,601
27	1134 SS Dallas IT Management	10,182	12,454	5,734	3,629	838			1,256,531	32,836
28	1135 SS Dallas Information Systems Suppo	1,441	4,118	827	4,416		54		1,735,601	10,856
29	1137 SS Dallas Data Center	3,700	9,961	7,581	37,900				6,405,694	59,143
30	1141 SS Dallas Gas Purchase Accounting	1,828	359	207	895	120			466,081	3,410
31	1142 SS Dallas Rates	2,111	10,439	3,805	9,522	120			918,526	25,997
32	1144 SS Dallas Rate Administration	1,239	4,613	1,393	1,098				634,021	8,342
33	1145 SS Dallas Revenue Accounting	503			322	595			391,184	1,421
34	1148 SS Dallas Revenue System Support	2,155	55	63	795				1,428,153	3,067
35	1150 SS Dallas Strategic Planning	1,947	4,892	1,006	16,462	5,590	864		462,702	30,760
36	1151 SS Dallas Accounting Director								23,367	0
37	1152 Use 9693 SS Dallas Pipeline Acctg a								428,752	0
38	1153 SS Dallas Distribution Acctg	178			270	855			791,078	1,304
39	1161 SS Dallas Benefits and Payroll Acco	366			0				16,801	366
40	1162 SS Dallas Benefits Accounting								5,201	0
41	1200 SS Customer Revenue Collections	3,957	3,866	2,121	63	320			357,244	10,328
42	1201 SS Dallas Utility Operations	40,659	32,390	5,942	27,295	11,431	4,109	501	1,151,984	122,327
43	1203 SS Amarillo Customer Support Center	46,801	45,942	15,054	83,180	500	5,294	23,853	12,750,592	220,624

EXAMINER REQUESTED O&M SCHEDULE - GUD 9670
 SHARED SERVICES O&M
 ALLOCATED TO MID-TEX OPERATING DIVISION

Examiners' Exhibit 2 - \$1,635,408 SSU Expense Disallowance FOF 55 (total of columns b - h

Line No.	Description	Expense Reports [1]				Non Expense Reports [2]				Shared Services	
		Meals & Entertainment	Transportation	Lodging	Other [3]	Meals & Entertainment	Transportation	Lodging	Other [4]	TY 12/31/2005	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
44	1209 SS Dal Security & Compliance	5,825	11,620	5,302	61,440	24	1,025	476	(97,471)	85,712	(11,759)
45	1210 SS Waco Customer Support Center								9,237,744	0	9,237,744
46	1350 SS Dallas Non-Utility Operations								1,030,511	0	1,030,511
47	1401 SS Dallas Employment & Employee Rel	1,408	12,010	5,958	4,520	777			547,899	24,672	572,571
48	1402 SS Dallas Executive Compensation								303,277	0	303,277
49	1403 SS Dallas Human Resources - Vice Pr	2,743	2,218	726	698	1,082	1,201		706,257	8,669	714,926
50	1405 SS Dallas Compensation & Benefits	358	4,447	2,217	800	1,413			833,177	9,234	842,411
51	1406 SS Dallas Employee Communications	509	5,999	1,052	1,894	258			283,154	9,712	292,866
52	1407 SS Dallas Facilities	1,030	7,107	2,594	1,745				327,808	12,475	340,284
53	1408 SS Dallas Employee Development	2,372	5,534	1,474	6,605	2,686		1,149	740,320	19,819	760,139
54	1420 SS Dallas Eapc	807	23		23,163				49,900	23,993	73,893
55	1463 SS HR Benefit Variance								418,935	0	418,935
56	1501 SS Dallas Legal	17,404	45,423	17,539	19,398	2,244	436		2,061,964	102,443	2,164,407
57	1502 SS Dallas Corporate Secretary	410	8		80,596				1,875,240	81,014	1,956,255
58	1503 SS Dallas Governmental Affairs	11,415	17,648	6,510	3,338	1,005	915	72	404,503	40,902	445,404
59	1504 SS Dallas Central Records	376	3,608		764	250			390,848	4,997	395,845
60	1505 SS Dallas Gas Contract Administrati	281	927	935	1,016				188,817	3,159	191,975
61	1801 SS Franklin Nominations and Schedul								(2,785)	0	(2,785)
62	1802 SS Dallas Gas Supply Planning								22,558	0	22,558
63	1803 SS Dallas Gas Supply-Executive								(18,202)	0	(18,202)
64	1804 Use 9609 SS Franklin Gas Control	1,394	797	2,377	1,706		76		502,472	6,351	508,823
65	1805 Use 9609 SS Franklin Storage & Gas	2,504	3,623	2,714	1,563				44,719	10,404	55,123
66	1806 SS Franklin Gas Transportation Oper	192	1,034	216	1,194				56,101	2,637	58,737
67	1901 SS Dallas Employee Relocation Exp								350,199	0	350,199
68	1903 SS Dallas Controller - Miscellaneous								601,869	0	601,869
69	1904 SS Dallas Performance Plan								3,192,964	0	3,192,964
70	1905 SS Outside Director Retirement Cost								1,282,641	0	1,282,641
71	1908 SS Dallas Sebep								7,870,315	0	7,870,315
72	1910 SS Dallas Overhead Capitalized								(24,785,848)		(24,785,848)
73	1913 SS Dallas Fleet Management	2,269	1,742	623	422	219			251,641	5,274	256,915
74	1915 SS Dallas Insurance								5,321,494	0	5,321,494
75	1916 SS Dallas Mid-Tex Integration charg	25,681	70,426	31,881	13,184	27,748	402	4,847	1,432,482	174,169	1,606,651
76	1950 SS Dallas Customer Service Initiati	5,453			0	7,380			5,988	12,833	18,822
77	1952 SS Dallas Utility Marketing Council								114	0	114
78	1953 SS Dallas Atmos Finance Committee	256	776	426	48				1,102	1,506	2,607
79	TOTAL	286,247	455,378	204,032	547,135	79,768	31,078	31,771	66,996,262	1,635,408	68,631,670

81 [1] Amounts on expense reports only.

82 [2] Amounts for Meals & Entertainment, Travel and Lodging which were paid via invoice, not by expense report.

83 [3] These amounts are for items other than meals, transportation and lodging which includes training, membership dues, miscellaneous employee expenses etc submitted on expense reports.

84 [4] This amount is inclusive of all other costs associated with that cost center including labor benefits, outside services, office supplies etc..

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES LABOR
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description	ATMOS PROPOSED			FINAL ORDER		
		General Office Expense	Customer Support Expense	Total	General Office Expense	Customer Support Expense	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	First April 2006 Payperiod	\$649,661	\$527,910	\$1,177,572	\$649,661	\$527,910	\$1,177,572
2	Times # of Payperiods per Year	26	26		26	26	
3	Annualized	16,891,195	13,725,664	30,616,859	16,891,195	13,725,664	30,616,859
4	Unfilled Positions	1,444,728	1,285,221	2,729,949	1,444,728	1,285,221	2,729,949
5	Total Labor	18,335,923	15,010,885	33,346,808	18,335,923	15,010,885	33,346,808
6	Merit Increase Percentage Effective 10/1/2006	2.87%	2.87%		2.87%	2.87%	
7	Merit Increase Effective 10/1/2006	526,241	430,812	957,053	526,241	430,812	957,053
8	Total Labor Projected to 10/1/2006	18,862,164	15,441,697	34,303,861	18,862,164	15,441,697	34,303,861
9	Average Percentage Allocable to Mid-Tex	40.5% [1]	48.5%		40.5% [1]	48.5%	
10	Total Allocated to Mid-Tex	7,648,269	7,489,223	15,137,492	7,648,269	7,489,223	15,137,492
11	Labor Expense to Mid-Tex at Current Allocation Factors	4,822,900	5,110,827		4,822,900	5,110,827	
12	Total Adjustment	2,825,368	2,378,396	5,203,765	2,825,368	2,378,396	5,203,765

[1] Calculated for purposes of this adjustment only.

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES BENEFITS ADJUSTMENT
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description	General Office	Customer Support	Total
	(a)	(b)	(c)	(d)
<u>ATMOS PROPOSED</u>				
1	Adjusted Labor	\$7,648,269	\$7,489,223	\$15,137,492
2	Benefits Load Factor	<u>31.961%</u>	<u>31.961%</u>	
3	Total Benefits Adjustment	2,444,427	2,393,595	4,838,023
4	Benefits Allocated to Mid-Tex	<u>1,418,942</u>	<u>1,653,952</u>	<u>3,072,894</u>
5	Benefits Adjustment	<u>\$1,025,485</u>	<u>\$739,643</u>	<u>\$1,765,128</u>
<u>FINAL ORDER</u>				
6	Adjusted Labor	\$7,648,269	\$7,489,223	\$15,137,492
7	Benefits Load Factor	<u>31.961%</u>	<u>31.961%</u>	
8	Total Benefits Adjustment	2,444,427	2,393,595	4,838,023
9	Benefits Allocated to Mid-Tex	<u>1,418,942</u>	<u>1,653,952</u>	<u>3,072,894</u>
10	Benefits Adjustment	<u>\$1,025,485</u>	<u>\$739,643</u>	<u>\$1,765,128</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES PROPERTY INSURANCE
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description	ATMOS	Final Order
		General Office	General Office
	(a)	(b)	(c)
1	Insurance Premium Portion per Month	\$32,833	\$32,833
2	Twelve Months	<u>12</u>	<u>12</u>
3	Annualized Insurance Premium	\$393,996	\$393,996
4	Booked amount (924 - Property Insurance)	<u>212,136</u>	<u>212,136</u>
5	Adjustment to Shared Services	\$181,860	\$181,860
6	Allocation to Mid-Tex	<u>38.84%</u>	<u>35.22%</u>
7	Adjustment to Property Insurance Expense	<u><u>\$70,634</u></u>	<u><u>\$64,043</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO SHARED SERVICES DONATIONS
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Descriptions	<u>ATMOS</u> Amount	<u>FINAL ORDER</u> Amount
	(a)	(b)	(C)
1	Donation	\$5,131	\$5,131
2	Allocation Factor	39.77%	36.95%
3	Allocation to Mid-Tex	<u>\$2,041</u>	<u>\$1,896</u>

Account 9210, Sub 7520

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENT TO BLUEFLAME PREMIUM
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Descriptions	ATMOS	FINAL ORDER
		Amount (b)	Amount (b)
1	January thru December 2006 premium portion	\$ 169,581	\$ 169,581
2			
3	Annualized premium - Blueflame (Ln 1 times 12)	\$ 2,034,972	\$ 2,034,972
4			
5	Percentage Expensed	44.44%	44.44%
6			
7	Updated Billing Expensed	\$ 904,432	\$ 904,432
8			
9	Amount per books (924 Property Insurance) - Blueflame	299,530	299,530
10			
11	Adjustment	\$ 604,902	\$ 604,902
12			
13	Total 924 Balance	\$ 310,390	
14	Less: Vehicle Insurance Not Applicable to Blueflame	(24,435)	
15	Percentage Expensed per GL Accounting	44.4444%	
16	Amount Expensed	(10,860)	
17			
18	Amount per books (924 Property Insurance) - Blueflame	\$ 299,530	

Atmos Energy Corp., Mid-Tex Division
SSU Transition Adjustment

Line No.	Description	FERC Account	2005 January	2005 February	2005 March	2005 April	2005 May	2005 June	2005 July
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	SSU Transition:								
2	Total Account	922	\$ (1,181,497)	\$ -	\$ 329,263	\$ 141,606	\$ 118,907	\$ 33,132	\$ 33,299
3	Total Account	923	1,104,744	289,618	-	-	-	-	-
4	Total SSU Transition		\$ (76,753)	\$ 289,618	\$ 329,263	\$ 141,606	\$ 118,907	\$ 33,132	\$ 33,299
5									
6	Notes:								
7	1. The amounts shown in Columns (c) through (o)								
8	are per book amounts.								
9									
10	2. The adjustment is to remove expenses recorded								
11	on Mid-Tex' books related to one-time costs								
12	associated with the transition of Mid-Tex into								
13	the Atmos organization.								

**Atmos Energy Corp., Mid-Tex Division
SSU Transition Adjustment**

Line No.	Description	FERC Account	2005 August	2005 September	2005 October	2005 November	2005 December	Total 2005	Adjustment Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	SSU Transition:								
2	Total Account	922	\$ 89,131	\$ 70,142	\$ 20,733	\$ 22,755	\$ 7,170	\$ (315,359)	\$ 315,359
3	Total Account	923	-	-	-	-	-	1,394,362	(1,394,362)
4	Total SSU Transition		<u>\$ 89,131</u>	<u>\$ 70,142</u>	<u>\$ 20,733</u>	<u>\$ 22,755</u>	<u>\$ 7,170</u>	<u>\$ 1,079,003</u>	<u>\$ (1,079,003)</u>
5									
6	Notes:								
7	1. The amounts shown in Columns (c) through (o)								
8	are per book amounts.								
9									
10	2. The adjustment is to remove expenses recorded								
11	on Mid-Tex' books related to one-time costs								
12	associated with the transition of Mid-Tex into								
13	the Atmos organization.								

Atmos Energy Corp., Mid-Tex Division
Collection and Bill Print Fees Adjustment

Line No.	Description	FERC Account	Total 2005	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
<u>ATMOS PROPOSED</u>					
1	Total Customer Records and Collection Expenses	903	<u>\$ 1,908,606</u>	<u>\$ 11,200,523</u>	<u>\$ 9,291,917</u>
<u>FINAL ORDER</u>					
2	Total Customer Records and Collection Expenses	903	<u>\$ 1,908,606</u>	<u>\$ 11,200,523</u>	<u>\$ 9,291,917</u>
3	Note: 1. The increase in cost above the 12 months actual cost includes costs to move these functions from TXU/Capgemini to a third party vendor. The increased costs include items such as credit card fees, printing fees, lock box processing and collection fees.				

**Atmos Energy Corp., Mid-Tex Division
Collection and Bill Print Fees Adjustment**

Line No.	Description	FERC Account	Total 2005	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
<u>ATMOS PROPOSED</u>					
1	Total Customer Records and Collection Expenses	903	<u>\$ 1,908,606</u>	<u>\$ 11,200,523</u>	<u>\$ 9,291,917</u>
<u>FINAL ORDER</u>					
2	Total Customer Records and Collection Expenses	903	<u>\$ 1,908,606</u>	<u>\$ 11,200,523</u>	<u>\$ 9,291,917</u>
3	Note: 1. The increase in cost above the 12 months actual cost includes costs to move these functions from TXU/Capgemini to a third party vendor. The increased costs include items such as credit card fees, printing fees, lock box processing and collection fees.				

**Atmos Energy Corp., Mid-Tex Division
Marketing Adjustment**

Line No.	Description (a)	FERC Account (b)	Total 2005 (c)	Adjusted Cost (1) (d)	Adjustment Amount (e)
<u>ATMOS PROPOSED</u>					
1	Total Marketing Department Labor	910	\$ 316,003	\$ 1,510,521	\$ 1,194,518
<u>FINAL ORDER</u>					
2	Total Marketing Department Labor	910	\$ 316,003	\$ -	\$ (316,003)

3 Note:

1. The proposed increase in costs above the 12 months actual costs includes costs to reflect a full year of higher staffing levels to be achieved by July, 2006.

Atmos Energy Corp., Mid-Tex Division
Legal Expense Adjustment

Line No.	Description (Invoice Number, Date and Vendor)	Gas Utilities Docket	FERC Account	Total 2005	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
<u>ATMOS PROPOSED</u>					
1	04-26-05-04 4/27/2005 Clark, Thomas & Winters	9517	923	\$ 5,834	
2	01-28-05-01 2/8/2005 Clark, Thomas & Winters	9517	923	29,653	
3	F719274-06 5/25/2005 Hunton & Williams	9517	923	64	
4	F719274 5/25/2005 Hunton & Williams	9517	923	69	
5	F19274-07 5/25/2005 Hunton & Williams	9517	923	638	
6	F687446-6 3/17/2005 Hunton & Williams	9517	923	7,352	
7	F719274-08 5/25/2005 Hunton & Williams	9517	923	15,841	
8	F687446 3/17/2005 Hunton & Williams	9530	923	54,134	
9	F719274 5/25/2005 Hunton & Williams	9530	923	138,212	
10	03-28-05-04 3/28/2005 Clark, Thomas & Winters	9517	923	1,566	
11	Total Legal Expense			<u>\$ 253,362</u>	<u>\$ (253,362)</u>
12					
13	<u>FINAL ORDER</u>				
14					
15		Adjustment		\$ -	
16		Total Legal Expense Adjustment			<u>\$ (253,362)</u>
17					
18	Note:				
19	1. The adjustment to Account 923 is to remove legal expense which the Company				
20	reasonably expects to be recovered as a rate case expense in other proceedings.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
ODORANT ADJUSTMENT
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
<u>ATMOS PROPOSED</u>					
1	Total Odorant Expense	871	\$ -	\$ 458,289	\$ 458,289
<u>FINAL ORDER</u>					
2	Total Odorant Expense	871	\$ -	\$ 458,289	\$ 458,289
3	Note: 1. Twelve months actual costs transferred from Other Gas Supply Expenses, Account 813, in accordance with Railroad Commission recommendation pursuant to letter directive dated March 3, 2006.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
FACILITIES COST ADJUSTMENT
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC		ATMOS PROPOSED		FINAL ORDER	
		Account	Total 2005	Adjusted Costs (1)	Adjustment Amount	Adjusted Costs	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Lincoln Center II</u>						
2	Administrative and General Rents	931	\$ 257,932	\$ 629,424	\$ 371,492	\$ 629,424	\$ 371,492
3							
4							
5	<u>Service Centers</u>						
6	wp27	881	\$ -	\$ 583,667	\$ 583,667	\$ 422,234	\$ 422,234
7	Administrative and General Rents	931	89,063	-	(89,063)	-	(89,063)
8	Subtotal		\$ 89,063	\$ 583,667	\$ 494,604	\$ 422,234	\$ 333,171
9							
10	<u>Harwood Complex (2)</u>						
11	Operation Supervision and Engineering	870	\$ 139,317	\$ -	\$ (139,317)	\$ -	\$ (139,317)
12	Other Expenses	880	57,099	-	(57,099)	-	(57,099)
13	Office Supplies and Expenses	921	205,411	-	(205,411)	-	(205,411)
14	Administrative and General Rents	931	156,706	-	(156,706)	-	(156,706)
15	Subtotal		\$ 558,533	\$ -	\$ (558,533)	\$ -	\$ (558,533)
16							
17	Total Facilities Cost		\$ 905,528	\$ 1,213,091	\$ 307,563	\$ 1,051,658	\$ 146,130
18							
19	Notes:						
20	1. The increase in costs above the 12 months actual costs includes a full year of						
21	rents for ten service centers and Lincoln Center II versus 2005 which included only a partial year's rent						
22	for nine service centers and Lincoln Center II.						
23							
24	2. The reduction in expense is to remove the cost of the Harwood complex, which is no longer used						
25	by Mid-Tex.						

**ATMOS ENERGY CORP., MID-TEX DIVISION
CONTRACTOR COST ADJUSTMENT
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	ATMOS PROPOSED		FINAL ORDER	
				Adjusted Costs (1)	Adjustment Amount	Adjusted Costs (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Line locates	874	\$ 12,069,526	\$ 12,881,069	\$ 811,543	\$ 12,881,069	\$ 811,543
2	Pipeline integrity	874	1,044,187	2,128,000	1,083,813	2,128,000	1,083,813
3	Leak survey	874	681,330	1,117,330	436,000	1,117,330	436,000
4	Right-of-way and Compliance	894	236,567	632,567	396,000	632,567	396,000
5	Non-pay turn-on/turn-off	903	1,113,997	1,913,997	800,000	1,913,997	800,000
6							
7	Total Contractor Cost		<u>\$ 15,145,607</u>	<u>\$ 18,672,963</u>	<u>\$ 3,527,356</u>	<u>\$ 18,672,963</u>	<u>\$ 3,527,356</u>
8							
9							
10	Note:						
11	1. An adjustment to increase expense to reflect contractors performing line locates, pipeline integrity, leak surveys, right-of-way and						
12	compliance activities not currently included in 2005 expense.						

ATMOS ENERGY CORP., MID-TEX DIVISION
EMPLOYEE LABOR AND BENEFIT EXPENSE ADJUSTMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2005

Line No.	FERC		PROPOSED					FINAL ORDER	
	Account	Description	2005	2005	2005	2005	Total 2005	Adjustments	Total
			September	October	November	December			
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	LABOR ADJUSTMENT:								
2									
3	870	Operation Supervision and Engineering	\$ 337,333	\$ 239,087	\$ 244,668	\$ 226,210	\$ 2,826,058		
4	871	Distribution Load Dispatching	-	-	9	(3)	7		
5	872	Compressor station labor and expenses	-	-	72	(21)	52		
6	874	Mains and Services Expenses	858,763	809,409	784,963	1,032,521	9,068,697		
7	875	Measuring and Regulating Station Expenses - General	4,238	3,594	3,114	3,930	53,269		
8	876	Measuring and Regulating Station Expenses - Industrial	(15)	373	146	(66)	650		
9	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	128	35	15	-	(0)		
10	878	Meter and House Regulator Expenses	120,562	169,532	145,114	254,536	3,424,593		
11	879	Customer Installations Expenses	193,238	188,545	195,284	221,604	1,941,580		
12	880	Other Expenses	170,196	179,014	183,155	179,073	1,409,317		
13	887	Maintenance of Mains	96,523	100,089	84,104	113,525	1,951,436		
14	889	Maint. of Measuring and Regulating Station Equip. - General	134,515	141,217	155,694	163,163	2,010,878		
15	890	Maint. of Measuring and Regulating Station Equip. - Industrial	36	(12)	-	-	482		
16	892	Maintenance of Services	112,259	110,939	109,299	115,105	1,528,214		
17	893	Maintenance of Meters and House Regulators	-	-	-	-	43,531		
18	894	Maintenance of Other Equipment	157,527	150,382	149,707	153,744	1,774,255		
19	902	Meter Reading Expense	170,463	560,395	588,413	608,476	2,439,516		
20	903	Customer Records and Collection Expenses	207,559	236,552	209,370	258,991	3,902,267		
21	910	Miscellaneous Customer Service and Informational Expenses	147,232	260,075	215,949	230,187	1,904,837		
22	911	Supervision	98,896	26,886	9,965	7,042	706,464		
23	920	Administrative and General Salaries	223,864	237,622	246,071	243,091	2,767,031		
24	921	Office Supplies and Expenses	(114)	1,330	(1,330)	-	(58,543)		
25	923	Outside Services Employed	-	-	-	-	307,287		
26	Total Labor Per Book (Sum of Lines 3 through 25)		\$ 3,033,205	\$ 3,415,065	\$ 3,323,783	\$ 3,811,109	\$ 38,001,877		
27									
28	Less Per Book Amounts Excluded (1):								
29	880	Rule Compliance - Legislative Advocacy	\$ -	\$ -	\$ -	\$ -	\$ 23,943		
30	902	Meter Reading	170,463	552,906	586,086	590,861	2,412,035		
31	910	Marketing	31,295	30,580	32,148	32,094	316,003		
32	920	Rule Compliance - Legislative Advocacy	9,130	8,904	9,357	9,088	87,527		
33	923	TXU/Capgemini	-	-	-	-	307,287		
34	Subtotal of Amounts Excluded (Sum of Lines 29 through 33)		\$ 210,888	\$ 592,390	\$ 627,592	\$ 632,042	\$ 3,146,796		
35									
36	Subtotal (Line 26 - 34)		\$ 2,822,317	\$ 2,822,675	\$ 2,696,191	\$ 3,179,067	\$ 34,855,082		\$ 34,855,082
37									
38									
39	Total Labor Adjustment (Merit Increase) (2)		\$ 98,781	\$ 98,794	\$ 94,367	\$ 111,267	\$ 1,219,927	\$ (1,219,927)	\$ -

**ATMOS ENERGY CORP., MID-TEX DIVISION
EMPLOYEE LABOR AND BENEFIT EXPENSE ADJUSTMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	FERC Account	Description	PROPOSED					FINAL ORDER	
			2005 September (k)	2005 October (l)	2005 November (m)	2005 December (n)	Total 2005 (o)	Adjustments (p)	Total (q)
40									
41		Plus Estimated 2006 Amounts Included:							
42	902	Meter Reading (3)	\$ 606,408	\$ 606,408	\$ 606,408	\$ 606,408	\$ 7,276,892	\$ (942,525)	\$ 6,334,367
43	910	Marketing (3)	125,877	125,877	125,877	125,877	1,510,521	(1,510,521)	-
44	920	Account Reclass (4)	(114)	1,330	(1,330)	-	(58,543)	-	(58,543)
45	921	Account Reclass (4)	114	(1,330)	1,330	-	58,543	-	58,543
46		Subtotal of Amounts Included (Sum of Lines 42 through 45)	\$ 732,284	\$ 732,284	\$ 732,284	\$ 732,284	\$ 8,787,413	\$ (2,453,046)	\$ 6,334,367
47									
48		Adjusted Total Labor (Line 36 + 39 + 46)	\$ 3,653,382	\$ 3,653,753	\$ 3,522,843	\$ 4,022,619	\$ 44,862,421	\$ (3,672,972)	\$ 41,189,449
49									
50									
51									
52		BENEFIT EXPENSE ADJUSTMENT:							
53									
54	926	Per Book Benefit Expense	\$ (258,065)	\$ 1,075,351	\$ 1,327,506	\$ 1,074,279	\$ 8,892,783		
55									
56		Less Per Book Amounts Excluded (1):							
57	926	Legislative Advocacy	\$ 2,739	\$ 2,618	\$ 2,751	\$ 2,672	\$ 34,836		
58									
59		Subtotal (Line 54 - 57)	\$ (260,804)	\$ 1,072,733	\$ 1,324,755	\$ 1,071,607	\$ 8,857,947		\$ 8,857,947
60									
61		Adjusted Total Benefit Expense (5):							
62	926	Adjusted Labor (Line 48) * Adjusted Benefits Ratio of	\$ 1,169,018	\$ 1,169,137	\$ 1,127,248	\$ 1,287,167	\$ 14,355,186	\$ (1,175,287)	\$ 13,179,899
63									
64		Total Benefit Expense Adjustment (Line 62 - 59) (6)	\$ 1,429,822	\$ 96,403	\$ (197,507)	\$ 215,560	\$ 5,497,239	\$ (1,175,287)	\$ 4,321,952
65									
66		Adjusted Benefit Expense Ratio (5)					32.96%		
67									
68	Notes:							32.00%	
69	1.	Each of the amounts that are excluded are considered in other							
70		O&M adjustments.							
71	2.	The Labor Adjustment shown on Line 39 is to calculate an							
72		increase in labor for merit increases (not approved in Final Order.)							
73	3.	Each of the amounts that are included are considered in other							
74		O&M adjustments.							
75	4.	The per book labor amount recorded in account 921 should have							
76		been recorded to account 920.							
77	5.	The Adjusted Benefit Expense Ratio is calculated using the per							
78		book benefit expense for 10/05 - 5/06 divided							
79		by per book labor for 10/05 - 5/06.							
80		The Adjusted Benefits Ratio is shown in Column (o), Line 66.							
81	6.	The Benefit Adjustment shown on Line 64 is to increase benefits							
82		to a fiscal year 2006 level.							

Schedule WP F-2.11

**ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTED LABOR SUMMARY
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	FERC Account	Description	Total Per Book 2005 Labor	Amounts Excluded	Labor Adjustment	Amounts Included	Total Labor Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	870	Operation Supervision and Engineering	\$ 2,826,058	\$ -	\$ -	\$ -	\$ 2,826,058
2	871	Distribution Load Dispatching	7	-	-	-	7
3	872	Compressor station labor and expenses	52	-	-	-	52
4	874	Mains and Services Expenses	9,068,697	-	-	-	9,068,697
5	875	Measuring and Regulating Station Expenses - General	53,269	-	-	-	53,269
6	876	Measuring and Regulating Station Expenses - Industrial	650	-	-	-	650
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	(0)	-	-	-	(0)
8	878	Meter and House Regulator Expenses	3,424,593	-	-	-	3,424,593
9	879	Customer Installations Expenses	1,941,580	-	-	-	1,941,580
10	880	Other Expenses	1,409,317	(23,943)	-	-	1,385,374
11	887	Maintenance of Mains	1,951,436	-	-	-	1,951,436
12	889	Maint. of Measuring and Regulating Station Equip. - General	2,010,878	-	-	-	2,010,878
13	890	Maint. of Measuring and Regulating Station Equip. - Industrial	482	-	-	-	482
14	892	Maintenance of Services	1,528,214	-	-	-	1,528,214
15	893	Maintenance of Meters and House Regulators	43,531	-	-	-	43,531
16	894	Maintenance of Other Equipment	1,774,255	-	-	-	1,774,255
17	902	Meter Reading Expense	2,439,516	(2,412,035)	-	6,334,367	6,361,849
18	903	Customer Records and Collection Expenses	3,902,267	-	-	-	3,902,267
19	910	Miscellaneous Customer Service and Informational Expenses	1,904,837	(316,003)	-	-	1,588,834
20	911	Supervision	706,464	-	-	-	706,464
21	920	Administrative and General Salaries	2,767,031	(87,527)	-	(58,543)	2,620,960
22	921	Office Supplies and Expenses	(58,543)	-	-	58,543	-
23	923	Outside Services Employed	307,287	(307,287)	-	-	-
24		Totals (Sum of Lines 1 through 23)	\$ 38,001,877	\$ (3,146,796)	\$ -	\$ 6,334,367	\$ 41,189,449

Merit Increase

Proposed

3.50%

Final Order

0.00%

**ATMOS ENERGY CORP., MID-TEX DIVISION
RULE COMPLIANCE ADJUSTMENT
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	Rule (1)	FERC Account	Labor	Non-Labor	Total	ATMOS Adjustment Amount	FINAL ORDER Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Legislative Advocacy	7.501	870	\$ -	\$ 5,046	\$ 5,046	\$ (5,046)	\$ (5,046)
2	Legislative Advocacy	7.501	874	-	(1,921)	(1,921)	1,921	1,921
3	Legislative Advocacy	7.501	880	23,943	17,113	41,057	(41,057)	(41,057)
4	Legislative Advocacy	7.501	920	87,527	-	87,527	(87,527)	(87,527)
5	Legislative Advocacy	7.501	921	-	46,564	46,564	(46,564)	(46,564)
6	Legislative Advocacy	7.501	926	-	34,836	34,836	(34,836)	(34,836)
7	Legislative Advocacy	7.501	931	-	10,089	10,089	(10,089)	(10,089)
8	Nondeductible Dues	7.5414	910	-	1,378	1,378	(1,378)	(1,378)
9	Nondeductible Dues	7.5414	931	-	458	458	(458)	(458)
10								
11	Total Rule Compliance			\$ 111,470	\$ 113,563	\$ 225,034	\$ (225,034)	\$ (225,034)
12								
13								

14 Notes:

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

17
18 2. In compliance with Rule No. 7.501, the Company advises that there were no expenses for Legislative Advocacy in calendar year 2003.

ATMOS ENERGY CORP., MID-TEX DIVISION
RULE COMPLIANCE, 7.5414, ADJUSTMENT CALCULATION FOR ADVERTISING LIMITATION
FOR THE PERIOD ENDED DECEMBER 31, 2005

Line No.	Description	FERC Account	Total 2005	Adjustment Amount
	(a)	(b)	(c)	(d)
1	Customer Assistance Expenses	908	\$ 20,773	\$ -
2	Informational and Instructional Advertising Expenses	909	1,475	-
3	Miscellaneous Customer Service and Informational Expenses	910	2,271,856	-
4	Demonstrating and Selling Expenses	912	8,905	-
5	Advertising Expenses	913	341,215	-
6	Miscellaneous Sales Expenses	916	23,139	-
7	General Advertising Expenses	930.1	159,213	-
8				
9	Total Advertising		<u>\$ 2,826,576</u>	<u>\$ -</u>
10				
11	Total Operating Revenue	480-495	\$ 1,520,751,026	
12	Less: Uncollectible Accounts	904	10,770,656	
13				
14	Total Gross Receipts		<u>\$ 1,509,980,370</u>	
15				
16	Allowable Percentage for Advertising per Substantive Rule 7.5414		0.500%	
17				
18	Calculated Allowable Advertising Expense		<u>\$ 7,549,902</u>	
19				
20	Total Advertising Expense Per Book		<u>\$ 2,826,576</u>	
21				
22	Adjustment Amount			<u>\$ -</u>
23				
24				
25	Note:			
26	1. The above information is provided per Substantive Rule 7.5414. The advertising expense included in the rate filing			
27	is below the allowable level; consequently, an adjustment to expense is not required.			

ATMOS ENERGY CORP., MID-TEX DIVISION
GTI ADJUSTMENT
FOR THE PERIOD ENDED DECEMBER 31, 2005

Line No.	Description	FERC Account	ATMOS PROPOSED			FINAL ORDER	
			Total 2005	Adjusted Cost (1)	Adjustment Amount	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(d)	(e)
1	Total Gas Technology Institute ("GTI")	930.2	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -

**ATMOS ENERGY CORP., MID-TEX DIVISION
UNCOLLECTIBLE EXPENSE ADJUSTMENT
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	ATMOS PROPOSED		FINAL ORDER	
				Adjusted Cost (1)	Adjustment Amount (2)	Adjusted Cost (1)	Adjustment Amount (2)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Uncollectible Expense	904	<u>\$ 10,770,656</u>	<u>\$ 12,167,775</u>	<u>\$ 1,397,119</u>	<u>\$ 10,312,415</u>	<u>\$ (458,241)</u>
2							
3							
4	Notes:						
5	1. The adjusted uncollectible expense is calculated utilizing an estimated revenue requirement and the actual 2005						
6	uncollectible experience rate. The calculation is shown on Page 2, Line 3.						
7	2. The current proposal to change the recovery of the gas cost component of uncollectible expense from base revenues to						
8	Rider GCR Part A was denied; no additional adjustment will be needed to remove the gas cost component from the estimated uncollectible expense.						
9	The proposed Rider GCR calculation for the additional adjustment is shown on Page 2.						

**ATMOS ENERGY CORP., MID-TEX DIVISION
UNCOLLECTIBLE EXPENSE ADJUSTMENT CALCULATION FOR PROPOSED RIDER GCR
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	Proposed Calculation	FINAL ORDER	
		(b)	(c)	
	(a)			
10	Total Revenue Requirement	\$ 1,718,015,739	\$ 1,663,292,680	
11	Uncollectible Experience Rate	0.7082%	0.6200%	
12	Proposed Total Uncollectible Expense (Line 3 x Line 4)	<u>\$ 12,167,775</u>	<u>\$ 10,312,415</u>	
13				
14	Proposed Revenue Requirement - Rider GCR Part A (3)	\$ 1,155,349,775	\$ 1,155,349,772	
15	Proposed Uncollectible Experience Rate	0.708%	0.620%	
16	Estimated Uncollectible Expense - Rider GCR Part A (Line 7 x Line 9)	<u>\$ 8,182,717</u>	<u>\$ 7,163,169</u>	7,163,169
17				
18	Uncollectible Expense excluding Rider GCR Part A Component (Line 5 - Line 9)	<u>\$ 3,985,058</u>	<u>\$ 3,149,246</u>	

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION ADJUSTMENT - SHARED SERVICES GENERAL OFFICE
TEST YEAR ENDING DECEMBER 31, 2005

ATMOS

Line No.	Account	Description	Balance	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	390	Improvements to Leased Premises	\$5,865,602		\$5,865,602	12.26%	\$719,123
2	391	Office Furniture & Equipment	10,385,073		10,385,073	3.29%	341,669
3	391.02	Remittance Processing Equipment	53,365	53,365	0	11.37%	0
4	391.03	Office Furniture & Equipment	1,160,987	1,160,987	0	1.17%	0
5	392	Transportation Equipment	18,885	18,885	0	28.96%	0
7	393	Stores Equipment	6,063	6,063	0	10.00%	0
8	394	Tools & Work Equipment	33,042	33,042	0	10.00%	0
9	397	Communication Equipment - Telephone	1,737,456		1,737,456	11.64%	202,240
10	398	Miscellaneous Equipment	631,550		631,550	20.86%	131,741
11	399	Other Tangible Property	10,196		10,196	23.99%	2,446
12	399.01	Other Tangible Property-Servers Hardware	2,786,265		2,786,265	28.15%	784,333
13	399.02	Other Tangible Property-Servers Software	1,440,287		1,440,287	29.95%	431,366
14	399.03	Other Tangible Property-Network-Hardware	350,749		350,749	29.09%	102,033
15	399.04	Other Tangible Property-CPU	1,095,465	1,095,465	0	26.26%	0
16	399.05	Other Tangible Property-MF Hardware	1,159,964	1,159,964	0	15.76%	0
17	399.06	Other Tangible Property-PC Hardware	4,886,184		4,886,184	47.16%	2,304,324
18	399.07	Other Tangible Property-PC Software	1,043,348		1,043,348	26.52%	276,696
19	399.08	Other Tangible Property-Application Software	26,508,039		26,508,039	17.02%	4,511,668
20	399.09	Other Tangible Property-System Software	3,089,128		3,089,128	6.21%	191,835
21	399.24	Other Tangible Property-GenStartupCost	0		0	10.81%	0
22		Total	<u>\$62,261,648</u>	<u>\$3,527,772</u>	<u>\$58,733,877</u>	17.03%	9,999,475
23		Allocation Factor to Mid-Tex					36.95%
24		Allocated to Mid-Tex					<u>\$3,976,791</u>

FINAL ORDER

Line No.	Account	Description	Balance	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	390	Improvements to Leased Premises	\$5,865,602		\$5,865,602	1.44%	\$84,465
2	391	Office Furniture & Equipment	10,385,073		10,385,073	0.98%	101,774
3	391.02	Remittance Processing Equipment	53,365	53,365	0	0.98%	0
4	391.03	Office Furniture & Equipment	1,160,987	1,160,987	0	0.98%	0
5	392	Transportation Equipment	18,885	18,885	0	NA	0
7	393	Stores Equipment	6,063	6,063	0	3.37%	0
8	394	Tools & Work Equipment	33,042	33,042	0	3.29%	0
9	397	Communication Equipment - Telephone	1,737,456		1,737,456	1.66%	28,842
10	398	Miscellaneous Equipment	631,550		631,550	1.90%	11,999
11	399	Other Tangible Property	10,196		10,196	11.79%	1,202
12	399.01	Other Tangible Property-Servers Hardware	2,786,265		2,786,265	11.79%	328,501
13	399.02	Other Tangible Property-Servers Software	1,440,287		1,440,287	11.79%	169,810
14	399.03	Other Tangible Property-Network-Hardware	350,749		350,749	11.79%	41,353
15	399.04	Other Tangible Property-CPU	1,095,465	1,095,465	0	11.79%	0
16	399.05	Other Tangible Property-MF Hardware	1,159,964	1,159,964	0	11.79%	0
17	399.06	Other Tangible Property-PC Hardware	4,886,184		4,886,184	11.79%	576,081
18	399.07	Other Tangible Property-PC Software	1,043,348		1,043,348	11.79%	123,011
19	399.08	Other Tangible Property-Application Software	26,508,039		26,508,039	11.79%	3,125,298
20	399.09	Other Tangible Property-System Software	3,089,128		3,089,128	11.79%	364,208
21	399.24	Other Tangible Property-GenStartupCost	0		0	11.79%	0
22							
23		Total	<u>\$62,261,648</u>	<u>\$3,527,772</u>	<u>\$58,733,877</u>	8.44%	4,956,543
24							
25		Allocation Factor to Mid-Tex					36.95%
26							
27							
28							
29		Allocated to Mid-Tex					<u>\$1,831,599</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION ADJUSTMENT - SHARED SERVICES CUSTOMER SUPPORT
TEST YEAR ENDING DECEMBER 31, 2005

ATMOS

Line No.	Account	Description	Balance	Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(g)	(h)	(i)
1	390	Improvements to Leased Premises	\$3,519,069		\$3,519,069	12.26%	431,438
2	391	Office Furniture & Equipment	56,077		56,077	3.29%	1,845
3	391.02	Remittance Processing Equipment	0		0	11.37%	0
4	391.03	Office Furniture & Equipment	0		0	1.17%	0
5	392	Transportation Equipment	0		0	28.96%	0
6	393	Tools & Work Equipment	0		0	10.00%	0
7	394	Tools & Work Equipment	0		0	10.00%	0
8	397	Communication Equipment - Telephone	22,021,825		22,021,825	11.64%	2,563,340
9	398	Miscellaneous Equipment	1,916		1,916	20.86%	400
10	399	Other Tangible Property	214,670		214,670	23.99%	51,499
11	399.01	Other Tangible Property-Servers Hardware	9,628,535		9,628,535	28.15%	2,710,433
12	399.02	Other Tangible Property-Servers Software	6,854,583		6,854,583	29.95%	2,052,948
13	399.03	Other Tangible Property-Network-Hardware	459,775		459,775	29.09%	133,749
14	399.04	Other Tangible Property-CPU	0		0	26.26%	0
15	399.05	Other Tangible Property-MF Hardware	0		0	15.76%	0
16	399.06	Other Tangible Property-PC Hardware	2,544,181		2,544,181	47.16%	1,199,836
17	399.07	Other Tangible Property-PC Software	1,557,860		1,557,860	26.52%	413,145
18	399.08	Other Tangible Property-Application Software	72,149,171		72,149,171	17.02%	12,279,789
19	399.09	Other Tangible Property-System Software	0		0	6.21%	0
20	399.24	Other Tangible Property-GenStartupCost	23,172,326		23,172,326	10.81%	2,504,928
21							
22		Total	<u>\$142,179,989</u>	<u>\$0</u>	<u>\$142,179,989</u>	17.12%	24,343,349
23							
24		Allocation Factor to Mid-Tex					48.50%
25							
26		Allocated to Mid-Tex					<u>\$11,806,524</u>

FINAL ORDER

Line No.	Account	Description	Balance	Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(g)	(h)	(i)
1	390	Improvements to Leased Premises	\$3,519,069		\$3,519,069	1.44%	50,675
2	391	Office Furniture & Equipment	56,077		56,077	0.98%	550
3	391.02	Remittance Processing Equipment	0		0	0.98%	0
4	391.03	Office Furniture & Equipment	0		0	0.98%	0
5	392	Transportation Equipment	0		0	NA	0
6	393	Tools & Work Equipment	0		0	3.37%	0
7	394	Tools & Work Equipment	0		0	3.29%	0
8	397	Communication Equipment - Telephone	22,021,825		22,021,825	1.66%	365,562
9	398	Miscellaneous Equipment	1,916		1,916	1.90%	36
10	399	Other Tangible Property	214,670		214,670	11.79%	25,310
11	399.01	Other Tangible Property-Servers Hardware	9,628,535		9,628,535	11.79%	1,135,204
12	399.02	Other Tangible Property-Servers Software	6,854,583		6,854,583	11.79%	808,155
13	399.03	Other Tangible Property-Network-Hardware	459,775		459,775	11.79%	54,208
14	399.04	Other Tangible Property-CPU	0		0	11.79%	0
15	399.05	Other Tangible Property-MF Hardware	0		0	11.79%	0
16	399.06	Other Tangible Property-PC Hardware	2,544,181		2,544,181	11.79%	299,959
17	399.07	Other Tangible Property-PC Software	1,557,860		1,557,860	11.79%	183,672
18	399.08	Other Tangible Property-Application Software	72,149,171		72,149,171	11.79%	8,506,387
19	399.09	Other Tangible Property-System Software	0		0	11.79%	0
20	399.24	Other Tangible Property-GenStartupCost	23,172,326		23,172,326	11.79%	2,732,017
21							
22		Total	<u>\$142,179,989</u>	<u>\$0</u>	<u>\$142,179,989</u>	9.96%	14,161,735
23							
24		Allocation Factor to Mid-Tex					48.50%
25							
26							
27							
28		Allocated to Mid-Tex					<u>\$6,868,441</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF SOFTWARE AMORTIZATION EXPENSE AND RATE
BASED ON CAPITALIZED SOFTWARE AS OF DECEMBER 31, 2005

Line No.	Description	Net Plant Amount	Remaining Amortization Period (Years)	Annual Amortization Expense
	(a)	(b)	(c)	(d)
1	Capitalized Software			
2	Graphical Mapping System (DIS)	\$ 3,240,668	3.4	\$ 948,488
3	Customer Information System			
4	Distribution Information System - Regional Mapping			
5	Phase I	-	(1)	-
6	Phase II	-	(1)	-
7	Gas Master Phase I	-	(1)	-
8	Gas Master Phase II	-	(1)	-
9	CM Plus Re-write	-	(1)	-
10	Property Tax System	87,040	2.2	40,172
11	Total Capitalized Software	<u>\$ 3,327,708</u>		<u>\$ 988,661</u>
13				
14	Gross Capitalized Software Amount	<u>\$ 15,612,892</u>		
12	Composite Rate for Capitalized Software (c) / (a)		<u>6.33%</u>	Proposed
15				
16	Note:		<u>6.33%</u>	Final Order
17	(1). Fully amortized.			

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX WORKPAPER
TEST YEAR ENDING DECEMBER 31, 2005

Line No.	Description (a)	Proposed (b)	Final Order (c)
1	Payroll Tax		
2	Adjusted Labor Expense	\$ 44,862,422	\$ 41,189,449
3	Effective Tax Rate	8.5135%	8.5135%
4	Payroll Tax	<u>\$ 3,819,374</u>	<u>\$ 3,506,674</u>
5			
6	Franchise Tax		
7	<u>Taxable Capital Method</u>		
8	Taxable Capital	\$ 555,895,585	\$ 502,095,471
9	Tax Rate	0.2500%	0.2500%
10	Franchise Tax Based on Capital	<u>\$ 1,389,739</u>	<u>\$ 1,255,239</u>
11			
12	<u>Taxable Income Method</u>		
13	Taxable Income	\$ 65,317,731	\$ 50,209,547
14	Tax Rate	4.5000%	4.5000%
15	Franchise Tax Based on Income	<u>\$ 2,939,298</u>	<u>\$ 2,259,430</u>
16			
17			
18			
19			
20	State Gross Receipts Tax		
21	Revenue Requirement	\$ 1,718,015,739	\$ 1,663,292,680
22	Effective Tax Rate	1.5152%	1.5152%
23	State Gross Receipts Tax at Projected Rates	<u>\$ 26,031,626</u>	<u>\$ 25,202,454</u>
24			
25	Local Gross Receipts Tax		
26	Revenue Requirement	\$ 1,718,015,739	\$ 1,663,292,680
27	Effective Tax Rate	3.3095%	3.3095%
28	State Gross Receipts Tax at Projected Rates	<u>\$ 56,858,232</u>	<u>\$ 55,047,156</u>
29			
30	Railroad Commission Fee		
31	Revenue Requirement	\$ 1,718,015,739	\$ 1,663,292,680
32	Effective Tax Rate	0.0304%	0.0304%
33	Total Railroad Commission Fee	<u>\$ 522,345</u>	<u>\$ 505,707</u>

Atmos Energy Corporation
Summary of Adjustments to Taxes, Other than Income Taxes
Allocated to Mid-Tex Operating Division

Line No.	Description	Proposed Amount	Final Order Amount
	(a)	(b)	(c)
1	Adjustment to Current Allocation Factors	\$626,478	\$551,174
2	Adjustment to Ad valorem Tax	73,938	70,929
3	Adjustment for Prior Period Adjustment	(8,582)	(7,974)
4	Adjustment to Payroll Tax Expense	390,443	390,444
	Total Adjustment to Taxes, Other than		
5	Income Taxes	<u>\$1,082,277</u>	<u>\$1,004,573</u>

Atmos Energy Corporation
Mid-Tex Operating Division
Allocation of Shared Services Taxes, Other than Income Taxes

Line No.	Description	Proposed Amount	Final Order Amount
	(a)	(b)	(c)
1	Ad Valorem Accrual	\$180,000	\$180,000
2	Taxes, Other (prior period)	21,580	21,580
3	Benefit Load Projects	4,444	4,444
4	SUTA	140,702	140,702
5	FUTA	87,003	87,003
6	FICA	<u>2,239,626</u>	<u>2,239,626</u>
7	Total	2,673,355	2,673,355
8	Current Allocation Factor	<u>39.77%</u>	<u>36.95%</u>
9	Allocated to Mid-Tex Current Allocation Factor	1,063,193	987,889
10	Amount Booked to Mid-Tex	<u>436,715</u>	<u>436,715</u>
11	Adjustment	<u><u>\$626,478</u></u>	<u><u>\$551,174</u></u>

Atmos Energy Corporation
Mid-Tex Operating Division
Allocation of Shared Services Taxes, Other than Income Taxes
Adjustment to Ad Valorem Taxes

Line No.	Description	Total	Proposed		Final Order	
			Allocation Factors	Allocation to Mid-Tex	Allocation Factors	Allocation to Mid-Tex
	(a)	(b)	(c)	(d)	(e)	(f)
	<u>Expected Ad Valorem Taxes:</u>					
1	Customer Support	\$234,708	48.50%	\$113,833	48.50%	\$113,833
2	General Office	106,838	39.77%	42,489	36.95%	39,480
3	Total	341,546	45.77% [1]	156,322	44.89% [1]	153,313
4	Expense and Allocated	<u>180,000</u>		<u>82,384</u>		<u>82,384</u>
5	Total Adjustment	<u>\$161,546</u>		<u>\$73,938</u>		<u>\$70,929</u>

[1] Calculated Average applied on line 4.

Atmos Energy Corporation
Mid-Tex Operating Division
Allocation of Shared Services Taxes, Other than Income Taxes
Remove Prior Period Adjustment:

Line No.	Description	Proposed Amount	Final Order Amount
	(a)	(b)	(c)
1	Taxes, Other from prior period	(\$21,580)	(\$21,580)
2	Allocation factor to Mid-Tex	<u>39.77%</u>	<u>36.95%</u>
3	Allocated to Mid-Tex	<u><u>(\$8,582)</u></u>	<u><u>(\$7,974)</u></u>

Atmos Energy Corporation
Mid-Tex Operating Division
Allocation of Shared Services Taxes, Other than Income Taxes

Line No.	Description	Proposed Amount	Final Order Amount
	(a)	(b)	(c)
1	SUTA	\$140,702	\$140,702
2	FUTA	87,003	87,003
3	FICA	<u>2,239,626</u>	<u>2,239,626</u>
4	Total	<u>\$2,467,331</u>	<u>\$2,467,331</u>
5	Shared Services Expense Labor	<u>\$32,884,090</u>	<u>\$32,884,090</u>
6	Percentage Payroll Tax Expense to Total Labor Expense	<u>7.5031%</u>	<u>7.5031%</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION
OTHER REVENUES
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	FERC Account	Test Year	Adjustments		Adjusted Amounts	FINAL ORDER	
						Adjustments	Total Other Revenue
	(a)	(b)	(c)		(d)	(d)	(d)
1	487	\$ 28,455	\$ -	\$	28,455	\$ -	\$ 28,455
2	488 (1)	17,445,203	-		17,445,203	-	17,445,203
3	489	620,738	-		620,738	620,738	-
4	493	185,748	-		185,748	-	185,748
5	495	543,297	-		543,297	-	543,297
6							
7	Totals	<u>\$ 18,823,441</u>	<u>\$ -</u>	<u>\$</u>	<u>18,823,441</u>	<u>\$ 620,738</u>	<u>\$ 18,202,703</u>
8							

9 Note:

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

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT APPROVED RATES
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$10.10	Exhibit MT-3
3			
4	Block 1 (\$/Mcf)	\$1.2267	Exhibit MT-3
5	Block 2 (\$/Mcf)		
6			
7	Rider GCR Part A	\$8.6452	Schedule H
8	Rider GCR Part B	\$0.4937	Exhibit MT-25
9			
10	<u>Consumption Characteristics:</u>		
11	(First 1.5 Mcf)	0.27168	WP_J-1.4
12	(Over 1.5 Mcf)	0.72832	WP_J-1.4
13			
14	<u>Billing Units:</u>		
15	Bills	16,799,088	Exhibit MT-36
16	(First 1.5 Mcf)	21,440,845	
17	(Over 1.5 Mcf)	57,477,823	
18	Total MCF	<u>78,918,668</u>	Exhibit MT-36
19			
20	<u>Revenue:</u>		
21	Customer Charge	\$ 169,670,789	
22	Block 1	26,301,485	
23	Block 2	70,508,045	
24		<u>\$ 266,480,319</u>	
25	Rider GCR Part A	682,264,377	
26	Rider GCR Part B	38,964,955	
27	Subtotal	<u>\$ 987,709,651</u>	
28	Revenue Related Taxes	<u>\$ 50,401,856</u>	
29			
30	Total Present Revenue- Rate R	<u>\$ 1,038,111,507</u>	

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT APPROVED RATES
TEST YEAR ENDING DECEMBER 31, 2005

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$18.81	Exhibit MT-3
3			
4	Block 1 (\$/Mcf)	\$0.6006	Exhibit MT-3
5	Block 2 (\$/Mcf)		Exhibit MT-3
6			
7	Rider GCR Part A	\$8.6452	Schedule H
8	Rider GCR Part B	\$0.4208	Exhibit MT-25
9			
10	<u>Consumption Characteristics:</u>		
11	(First 20 Mcf)	0.22030	WP_J-1.4
12	(Over 20 Mcf)	0.77970	WP_J-1.4
13			
14	<u>Billing Units:</u>		
15	Bills	1,469,956	Exhibit MT-42
16	Block 1	11,249,596	
17	Block 2	39,814,454	Exhibit MT-42
18	Total MCF	<u>51,064,050</u>	
19			
20	<u>Revenue:</u>		
21	Customer Charge	\$ 27,649,872	
22	Block 1	6,756,507	
23	Block 2	23,912,561	
24		<u>\$ 58,318,941</u>	
25	Rider GCR Part A	441,456,797	
26	Rider GCR Part B	21,488,621	
27	Subtotal	<u>\$ 521,264,360</u>	
28	Revenue Related Taxes	26,599,609	
29			
30	Total Present Revenue- Rate C	<u>\$ 547,863,969</u>	

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT APPROVED RATES
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$316.01	Exhibit MT-3
6			
7	Block 1 (\$/MMBTU)	\$0.2087	Exhibit MT-3
8	Block 2 (\$/MMBTU)	\$0.1522	Exhibit MT-3
9	Block 3 (\$/MMBTU)	\$0.0326	Exhibit MT-3
11			
12	Rider GCR Part A	\$8.6452	Schedule H
13	Rider GCR Part B	\$0.2714	Exhibit MT-25
14			
15	<u>Consumption Characteristics:</u>		
16	Block 1 (First 1,500 MMBTU)	0.25240	WP_J-1.5 Page 3 of 3
17	Block 2 (Next 3,500 MMBTU)	0.27530	WP_J-1.5 Page 3 of 3
18	Block 3 (Over 5,000 MMBTU)	0.47230	WP_J-1.5 Page 3 of 3
20			
21	<u>Billing Units:</u>		
22	Bills	11,568	WP_J-1.6
23	Block 1	13,515,252	
24	Block 2	14,741,906	
25	Block 3	25,282,389	
27	Total MMBTU	<u>53,539,547</u>	WP_J-1.6
28			
29	Sales Volumes	<u>3,746,338</u>	WP_J-1.6
30			
31	<u>Present Revenue:</u>		
32	Customer Charge	\$ 3,655,604	
36	Block 1	2,820,092	
37	Block 2	2,243,128	
38	Block 3	824,206	
40		<u>\$ 9,543,030</u>	
41	Rider GCR Part A	31,628,597	
42	Rider GCR Part B	14,188,758	
43	Subtotal	<u>\$ 55,360,386</u>	
44	Revenue Related Taxes	2,824,986	
45			
46	Total Present Revenue- Rate I&T	<u>\$ 58,185,372</u>	

ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate R

Line						Current	Proposed	FINAL ORDER
1	Rate R @ 6 Mcf							
2	Customer charge					\$10.10		
3	Consumption charge	3.0	MCF	X	\$1.2390 =	3.72		
4	Consumption charge	3.0	MCF	X	\$0.9890 =	2.97		
5	Rider GCR Part A	6.0	MCF	X	\$8.6452 =	51.87		
6	Rider GCR Part B	6.0	MCF	X	\$0.4727 =	2.84		
7	Subtotal					\$71.50		
8	Rider FF & Rider TAX				0.05103 =	3.65		
9	Total					\$75.14		
10								
11								
12	Customer charge						\$13.50	
13	Consumption charge	1.5	MCF	X	\$3.0140 =	4.52		
14	Consumption charge	4.5	MCF	X	\$0.4140 =	1.86		
15	Rider GCR Part A	6.0	MCF	X	\$8.6452 =	51.87		
16	Rider GCR Part B	6.0	MCF	X	\$0.5051 =	3.03		
17	Subtotal					\$74.79		
18	Revenue-related Tax Reimbursement				0.05103 =	3.82		
19	Total					\$78.60		
20	Increase (Decrease) w/ Gas Cost						4.60%	
21	Increase (Decrease) w/o Gas Cost						18.43%	
22								
23	Customer charge							\$10.10
24	Consumption charge	6.0	MCF	X	\$1.2267 =	7.36		
25	Consumption charge	0.0	MCF	X				
26	Rider GCR Part A	6.0	MCF	X	\$8.6452 =			51.87
27	Rider GCR Part B	6.0	MCF	X	\$0.4937 =			2.96
28	Subtotal							\$72.29
29	Rider FF & Rider TAX				0.05103 =			\$3.69
30	Total							\$75.98
31	Increase (Decrease) w/ Gas Cost							1.12%
32	Increase (Decrease) w/o Gas Cost							3.99%

ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate C

Line						<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate C @ 30 Mcf							
2	Customer charge					\$18.81		
3	Consumption charge	30.0	MCF	X	\$0.7894 =	23.68		
4	Consumption charge	0.0	MCF	X	\$0.5394 =	0.00		
5	Consumption charge	0.0	MCF	X	\$0.2894 =	0.00		
6	Rider GCR Part A	30.0	MCF	X	\$8.6452 =	259.35		
7	Rider GCR Part B	30.0	MCF	X	\$0.4090 =	12.27		
8	Subtotal					\$314.12		
9	Revenue-related Tax Reimbursement	\$314.12		X	0.05103 =	16.03		
10	Total					\$330.15		
11								
12	Customer charge						\$30.00	
13	Consumption charge	20.0	MCF	X	\$0.9960 =	19.92		
14	Consumption charge	10.0	MCF	X	\$0.1960 =	1.96		
15	Rider GCR Part A	30.0	MCF	X	\$8.6452 =	259.35		
16	Rider GCR Part B	30.0	MCF	X	\$0.4078 =	12.23		
17	Subtotal					\$323.47		
18	Revenue-related Tax Reimbursement	\$323.47		X	0.05103 =	16.51		
19	Total					\$339.98		
20	Increase (Decrease) w/ Gas Cost						2.98%	
21	Increase (Decrease) w/o Gas Cost						22.09%	
22								
23	Customer charge							\$18.81
24	Consumption charge	30.0	MCF	X	\$0.6006 =	18.02		
25	Consumption charge	0.0	MCF	X				
26	Rider GCR Part A	30.0	MCF	X	\$8.6452 =			259.35
27	Rider GCR Part B	30.0	MCF	X	\$0.4208 =			12.62
28	Subtotal							\$308.81
29	Rider FF & Rider TAX	\$308.81		X	0.05103 =			\$15.76
30	Total							\$324.57
31	Increase (Decrease) w/ Gas Cost							-1.69%
32	Increase (Decrease) w/o Gas Cost							-13.33%

ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate I

Line						<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate I @ 300 MMBTU							
2	Customer charge					\$316.01		
3	Consumption charge	300	MMBTU	X	\$0.4882 =	146.46		
4	Consumption charge	0	MMBTU	X	\$0.3382 =	0.00		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	300	MMBTU	X	\$8.8526 =	2,655.79		
8	Rider GCR Part B	300	MMBTU	X	\$0.3073 =	92.19		
9	Subtotal					\$3,210.45		
10	Revenue-related Tax Reimbursement	\$3,210.45		X	0.05103 =	163.83		
11	Total					<u>\$3,374.28</u>		
12								
13	Customer charge						\$430.00	
14	Consumption charge	300	MMBTU	X	\$0.1400 =	42.00		
15	Consumption charge	0	MMBTU	X	\$0.1016 =	0.00		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	300	MMBTU	X	\$8.8526 =	2,655.79		
18	Rider GCR Part B	300	MMBTU	X	\$0.2607 =	78.21		
19	Subtotal						\$3,206.00	
20	Revenue-related Tax Reimbursement	\$3,206.00		X	0.05103 =	163.60		
21	Total						<u>\$3,369.60</u>	
22	Increase (Decrease) w/ Gas Cost						-0.14%	
23	Increase (Decrease) w/o Gas Cost						-2.89%	
24								
25	Customer charge							\$316.01
26	Consumption charge	300	MMBTU	X	\$0.2087 =	62.60		
27	Consumption charge	0	MMBTU	X	\$0.1522 =	0.00		
28	Consumption charge	0	MMBTU	X	\$0.0326 =	0.00		
29	Rider GCR Part A	300	MMBTU	X	\$8.8526 =	2,655.79		
30	Rider GCR Part B	300	MMBTU	X	\$0.2650 =	79.50		
31	Subtotal							\$3,113.91
32	Revenue-related Tax Reimbursement	\$3,113.91		X	0.05103 =	158.90		
33	Total							<u>\$3,272.80</u>
34	Increase (Decrease) w/ Gas Cost							-3.01%
35	Increase (Decrease) w/o Gas Cost							-22.11%

ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate T

Line						<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate I @ 300 MMBTU							
2	Customer charge					\$316.01		
3	Consumption charge	300	MMBTU	X	\$0.4882 =	146.46		
4	Consumption charge	0	MMBTU	X	\$0.3382 =	0.00		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
8	Rider GCR Part B	300	MMBTU	X	\$0.3073 =	92.19		
9	Subtotal					\$554.66		
10	Revenue-related Tax Reimbursement	\$554.66		X	0.05103 =	28.30		
11	Total					\$582.96		
12								
13	Customer charge						\$430.00	
14	Consumption charge	300	MMBTU	X	\$0.1400 =	42.00		
15	Consumption charge	0	MMBTU	X	\$0.1016 =	0.00		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
18	Rider GCR Part B	300	MMBTU	X	\$0.2607 =	78.21		
19	Subtotal					\$550.21		
20	Revenue-related Tax Reimbursement	\$550.21		X	0.05103 =	28.08		
21	Total					\$578.29		
22	Increase (Decrease) w/ Gas Cost						-0.80%	
23	Increase (Decrease) w/o Gas Cost						-2.89%	
24								
25	Customer charge							\$316.01
26	Consumption charge	300	MMBTU	X	\$0.2087 =	62.60		
27	Consumption charge	0	MMBTU	X	\$0.1522 =	0.00		
28	Consumption charge	0	MMBTU	X	\$0.0326 =	0.00		
29	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
30	Rider GCR Part B	300	MMBTU	X	\$0.2650 =	79.50		
31	Subtotal					\$458.11		
32	Revenue-related Tax Reimbursement	\$458.11		X	0.05103 =	23.38		
33	Total					\$481.49		
34	Increase (Decrease) w/ Gas Cost						-17.41%	
35	Increase (Decrease) w/o Gas Cost						-22.11%	

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate R

Line							<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate R @ 4.6 Mcf								
2	Customer charge						\$10.10		
3	Consumption charge	3.0	MCF	X	\$1.2390 =		3.72		
4	Consumption charge	1.6	MCF	X	\$0.9890 =		1.58		
5	Rider GCR Part A	4.6	MCF	X	\$8.6452 =		39.77		
6	Rider GCR Part B	4.6	MCF	X	\$0.4727 =		2.17		
7	Subtotal						\$57.34		
8	Rider FF & Rider TAX				0.05103 =	\$57.34	2.93		
9	Total						\$60.27		
10									
11									
12	Customer charge							\$13.50	
13	Consumption charge	1.5	MCF	X	\$3.0140 =		4.52		
14	Consumption charge	3.1	MCF	X	\$0.4140 =		1.28		
15	Rider GCR Part A	4.6	MCF	X	\$8.6452 =		39.77		
16	Rider GCR Part B	4.6	MCF	X	\$0.5051 =		2.32		
17	Subtotal						\$61.40		
18	Revenue-related Tax Reimbursement				0.05103 =	\$61.40	3.13		
19	Total						\$64.53		
20	Increase (Decrease) w/ Gas Cost						7.07%		
21	Increase (Decrease) w/o Gas Cost						25.36%		
22									
23	Customer charge								\$10.10
24	Consumption charge	4.6	MCF	X	\$1.2267 =		5.64		
25	Consumption charge	0.0	MCF	X					
26	Rider GCR Part A	4.6	MCF	X	\$8.6452 =		39.77		
27	Rider GCR Part B	4.6	MCF	X	\$0.4937 =		2.27		
28	Subtotal						\$57.78		
29	Rider FF & Rider TAX				0.05103 =	\$57.78	\$2.95		
30	Total						\$60.73		
31	Increase (Decrease) w/ Gas Cost						0.77%		
32	Increase (Decrease) w/o Gas Cost						2.23%		

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate C

Line							<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate C @ 34.7 Mcf								
2	Customer charge						\$18.81		
3	Consumption charge	30.0	MCF	X	\$0.7894 =		23.68		
4	Consumption charge	4.7	MCF	X	\$0.5394 =		2.54		
5	Consumption charge	0.0	MCF	X	\$0.2894 =		0.00		
6	Rider GCR Part A	34.7	MCF	X	\$8.6452 =		299.99		
7	Rider GCR Part B	34.7	MCF	X	\$0.4090 =		14.19		
8	Subtotal						\$359.21		
9	Revenue-related Tax Reimbursement		\$359.21	X	0.05103 =		18.33		
10	Total						\$377.54		
11									
12	Customer charge							\$30.00	
13	Consumption charge	20.0	MCF	X	\$0.9960 =		19.92		
14	Consumption charge	14.7	MCF	X	\$0.1960 =		2.88		
15	Rider GCR Part A	34.7	MCF	X	\$8.6452 =		299.99		
16	Rider GCR Part B	34.7	MCF	X	\$0.4078 =		14.15		
17	Subtotal						\$366.94		
18	Revenue-related Tax Reimbursement		\$366.94	X	0.05103 =		18.72		
19	Total						\$385.66		
20	Increase (Decrease) w/ Gas Cost						2.15%		
21	Increase (Decrease) w/o Gas Cost						17.27%		
22									
23	Customer charge								\$18.81
24	Consumption charge	34.7	MCF	X	\$0.6006 =				20.84
25	Consumption charge	0.0	MCF	X					
26	Rider GCR Part A	34.7	MCF	X	\$8.6452 =				299.99
27	Rider GCR Part B	34.7	MCF	X	\$0.4208 =				14.60
28	Subtotal								\$354.24
29	Rider FF & Rider TAX		\$354.24	X	0.05103 =				\$18.08
30	Total								\$372.32
31	Increase (Decrease) w/ Gas Cost								-1.38%
32	Increase (Decrease) w/o Gas Cost								-11.94%

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate I								
Line						Current	Proposed	FINAL ORDER
1	Rate I @ 3918 MMBTU							
2	Customer charge					\$316.01		
3	Consumption charge	1,500	MMBTU	X	\$0.4882 =	732.30		
4	Consumption charge	2,418	MMBTU	X	\$0.3382 =	817.77		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
8	Rider GCR Part B	3,918	MMBTU	X	\$0.3073 =	1,204.00		
9	Subtotal					\$37,754.73		
10	Revenue-related Tax Reimbursement	\$37,754.73		X	0.05103 =	1,926.59		
11	Total					\$39,681.32		
12								
13	Customer charge						\$430.00	
14	Consumption charge	1,500	MMBTU	X	\$0.1400 =	210.00		
15	Consumption charge	2,418	MMBTU	X	\$0.1016 =	245.67		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
18	Rider GCR Part B	3,918	MMBTU	X	\$0.2607 =	1,021.42		
19	Subtotal					\$36,591.74		
20	Revenue-related Tax Reimbursement	\$36,591.74		X	0.05103 =	1,867.24		
21	Total					\$38,458.98		
22	Increase (Decrease) w/ Gas Cost						-3.08%	
23	Increase (Decrease) w/o Gas Cost						-54.84%	
24								
25	Customer charge							\$316.01
26	Consumption charge	1,500	MMBTU	X	\$0.2087 =			312.99
27	Consumption charge	2,418	MMBTU	X	\$0.1522 =			367.92
28	Consumption charge	0	MMBTU	X	\$0.0326 =			0.00
29	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =			34,684.65
30	Rider GCR Part B	3,918	MMBTU	X	\$0.2650 =			1,038.33
31	Subtotal							\$36,719.90
32	Revenue-related Tax Reimbursement	\$36,719.90		X	0.05103 =			1,873.78
33	Total							\$38,593.68
34	Increase (Decrease) w/ Gas Cost							-2.74%
35	Increase (Decrease) w/o Gas Cost							-49.17%

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate T

Line							<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate I @ 3918 MMBTU								
2	Customer charge						\$316.01		
3	Consumption charge	1,500	MMBTU	X	\$0.4882 =		732.30		
4	Consumption charge	2,418	MMBTU	X	\$0.3382 =		817.77		
5	Consumption charge	0	MMBTU	X	\$0.1882 =		0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =		0.00		
7	Rider GCR Part A	0	MMBTU	X	\$8.8526 =		0.00		
8	Rider GCR Part B	3,918	MMBTU	X	\$0.3073 =		1,204.00		
9	Subtotal						\$3,070.08		
10	Revenue-related Tax Reimbursement		\$3,070.08	X	0.05103 =		156.66		
11	Total						\$3,226.74		
12									
13	Customer charge							\$430.00	
14	Consumption charge	1,500	MMBTU	X	\$0.1400 =		210.00		
15	Consumption charge	2,418	MMBTU	X	\$0.1016 =		245.67		
16	Consumption charge	0	MMBTU	X	\$0.0216 =		0.00		
17	Rider GCR Part A	0	MMBTU	X	\$8.8526 =		0.00		
18	Rider GCR Part B	3,918	MMBTU	X	\$0.2607 =		1,021.42		
19	Subtotal						\$1,907.09		
20	Revenue-related Tax Reimbursement		\$1,907.09	X	0.05103 =		97.32		
21	Total						\$2,004.41		
22	Increase (Decrease) w/ Gas Cost						-37.88%		
23	Increase (Decrease) w/o Gas Cost						-54.84%		
24									
25	Customer charge								\$316.01
26	Consumption charge	1,500	MMBTU	X	\$0.2087 =				312.99
27	Consumption charge	2,418	MMBTU	X	\$0.1522 =				367.92
28	Consumption charge	0	MMBTU	X	\$0.0326 =				0.00
29	Rider GCR Part A	0	MMBTU	X	\$8.8526 =				0.00
30	Rider GCR Part B	3,918	MMBTU	X	\$0.2650 =				1,038.33
31	Subtotal								\$2,035.25
32	Revenue-related Tax Reimbursement		\$2,035.25	X	0.05103 =				103.86
33	Total								\$2,139.11
34	Increase (Decrease) w/ Gas Cost								-33.71%
35	Increase (Decrease) w/o Gas Cost								-49.17%

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate R

Line						Current	Proposed	FINAL ORDER
1	Rate R @ 4.6 Mcf							
2	Customer charge					\$10.10		
3	Consumption charge	3.0	MCF	X	\$1.2390 =	3.72		
4	Consumption charge	1.6	MCF	X	\$0.9890 =	1.58		
5	Rider GCR Part A	4.6	MCF	X	\$8.6452 =	39.77		
6	Rider GCR Part B	4.6	MCF	X	\$0.4727 =	2.17		
7	Subtotal					\$57.34		
8	Rider FF & Rider TAX			X	0.05103 =	2.93		
9	Total					\$60.27		
10								
11								
12	Customer charge						\$13.50	
13	Consumption charge	1.5	MCF	X	\$3.0140 =	4.52		
14	Consumption charge	3.1	MCF	X	\$0.4140 =	1.28		
15	Rider GCR Part A	4.6	MCF	X	\$8.6452 =	39.77		
16	Rider GCR Part B	4.6	MCF	X	\$0.5051 =	2.32		
17	Subtotal					\$61.40		
18	Revenue-related Tax Reimbursement			X	0.05103 =	3.13		
19	Total					\$64.53		
20	Increase (Decrease) w/ Gas Cost						7.07%	
21	Increase (Decrease) w/o Gas Cost						25.36%	
22								
23	Customer charge							\$10.10
24	Consumption charge	4.6	MCF	X	\$1.2267 =	5.64		
25	Consumption charge	0.0	MCF	X				
26	Rider GCR Part A	4.6	MCF	X	\$8.6452 =	39.77		
27	Rider GCR Part B	4.6	MCF	X	\$0.4937 =	2.27		
28	Subtotal					\$57.78		
29	Rider FF & Rider TAX			X	0.05103 =	\$2.95		
30	Total					\$60.73		
31	Increase (Decrease) w/ Gas Cost						0.77%	
32	Increase (Decrease) w/o Gas Cost						2.23%	

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate C

Line							<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate C @ 34.7 Mcf								
2	Customer charge						\$18.81		
3	Consumption charge	30.0	MCF	X	\$0.7894 =		23.68		
4	Consumption charge	4.7	MCF	X	\$0.5394 =		2.54		
5	Consumption charge	0.0	MCF	X	\$0.2894 =		0.00		
6	Rider GCR Part A	34.7	MCF	X	\$8.6452 =		299.99		
7	Rider GCR Part B	34.7	MCF	X	\$0.4090 =		14.19		
8	Subtotal						\$359.21		
9	Revenue-related Tax Reimbursement		\$359.21	X	0.05103 =		18.33		
10	Total						\$377.54		
11									
12	Customer charge							\$30.00	
13	Consumption charge	20.0	MCF	X	\$0.9960 =		19.92		
14	Consumption charge	14.7	MCF	X	\$0.1960 =		2.88		
15	Rider GCR Part A	34.7	MCF	X	\$8.6452 =		299.99		
16	Rider GCR Part B	34.7	MCF	X	\$0.4078 =		14.15		
17	Subtotal						\$366.94		
18	Revenue-related Tax Reimbursement		\$366.94	X	0.05103 =		18.72		
19	Total						\$385.66		
20	Increase (Decrease) w/ Gas Cost						2.15%		
21	Increase (Decrease) w/o Gas Cost						17.27%		
22									
23	Customer charge								\$18.81
24	Consumption charge	34.7	MCF	X	\$0.6006 =				20.84
25	Consumption charge	0.0	MCF	X					
26	Rider GCR Part A	34.7	MCF	X	\$8.6452 =				299.99
27	Rider GCR Part B	34.7	MCF	X	\$0.4208 =				14.60
28	Subtotal								\$354.24
29	Rider FF & Rider TAX		\$354.24	X	0.05103 =				\$18.08
30	Total								\$372.32
31	Increase (Decrease) w/ Gas Cost								-1.38%
32	Increase (Decrease) w/o Gas Cost								-11.94%

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate I								
Line						Current	Proposed	FINAL ORDER
1	Rate I @ 3918 MMBTU							
2	Customer charge					\$316.01		
3	Consumption charge	1,500	MMBTU	X	\$0.4882 =	732.30		
4	Consumption charge	2,418	MMBTU	X	\$0.3382 =	817.77		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
8	Rider GCR Part B	3,918	MMBTU	X	\$0.3073 =	1,204.00		
9	Subtotal					\$37,754.73		
10	Revenue-related Tax Reimbursement	\$37,754.73		X	0.05103 =	1,926.59		
11	Total					\$39,681.32		
12								
13	Customer charge						\$430.00	
14	Consumption charge	1,500	MMBTU	X	\$0.1400 =	210.00		
15	Consumption charge	2,418	MMBTU	X	\$0.1016 =	245.67		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
18	Rider GCR Part B	3,918	MMBTU	X	\$0.2607 =	1,021.42		
19	Subtotal					\$36,591.74		
20	Revenue-related Tax Reimbursement	\$36,591.74		X	0.05103 =	1,867.24		
21	Total					\$38,458.98		
22	Increase (Decrease) w/ Gas Cost						-3.08%	
23	Increase (Decrease) w/o Gas Cost						-54.84%	
24								
25	Customer charge							\$316.01
26	Consumption charge	1,500	MMBTU	X	\$0.2087 =			312.99
27	Consumption charge	2,418	MMBTU	X	\$0.1522 =			367.92
28	Consumption charge	0	MMBTU	X	\$0.0326 =			0.00
29	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =			34,684.65
30	Rider GCR Part B	3,918	MMBTU	X	\$0.2650 =			1,038.33
31	Subtotal							\$36,719.90
32	Revenue-related Tax Reimbursement	\$36,719.90		X	0.05103 =			1,873.78
33	Total							\$38,593.68
34	Increase (Decrease) w/ Gas Cost							-2.74%
35	Increase (Decrease) w/o Gas Cost							-49.17%

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2005

Rate T

Line							<u>Current</u>	<u>Proposed</u>	<u>FINAL ORDER</u>
1	Rate I @ 3918 MMBTU								
2	Customer charge						\$316.01		
3	Consumption charge	1,500	MMBTU	X	\$0.4882 =		732.30		
4	Consumption charge	2,418	MMBTU	X	\$0.3382 =		817.77		
5	Consumption charge	0	MMBTU	X	\$0.1882 =		0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =		0.00		
7	Rider GCR Part A	0	MMBTU	X	\$8.8526 =		0.00		
8	Rider GCR Part B	3,918	MMBTU	X	\$0.3073 =		1,204.00		
9	Subtotal						\$3,070.08		
10	Revenue-related Tax Reimbursement		\$3,070.08	X	0.05103 =		156.66		
11	Total						\$3,226.74		
12									
13	Customer charge							\$430.00	
14	Consumption charge	1,500	MMBTU	X	\$0.1400 =		210.00		
15	Consumption charge	2,418	MMBTU	X	\$0.1016 =		245.67		
16	Consumption charge	0	MMBTU	X	\$0.0216 =		0.00		
17	Rider GCR Part A	0	MMBTU	X	\$8.8526 =		0.00		
18	Rider GCR Part B	3,918	MMBTU	X	\$0.2607 =		1,021.42		
19	Subtotal						\$1,907.09		
20	Revenue-related Tax Reimbursement		\$1,907.09	X	0.05103 =		97.32		
21	Total						\$2,004.41		
22	Increase (Decrease) w/ Gas Cost						-37.88%		
23	Increase (Decrease) w/o Gas Cost						-54.84%		
24									
25	Customer charge								\$316.01
26	Consumption charge	1,500	MMBTU	X	\$0.2087 =				312.99
27	Consumption charge	2,418	MMBTU	X	\$0.1522 =				367.92
28	Consumption charge	0	MMBTU	X	\$0.0326 =				0.00
29	Rider GCR Part A	0	MMBTU	X	\$8.8526 =				0.00
30	Rider GCR Part B	3,918	MMBTU	X	\$0.2650 =				1,038.33
31	Subtotal								\$2,035.25
32	Revenue-related Tax Reimbursement		\$2,035.25	X	0.05103 =				103.86
33	Total								\$2,139.11
34	Increase (Decrease) w/ Gas Cost								-33.71%
35	Increase (Decrease) w/o Gas Cost								-49.17%

Railroad Commission of Texas
GUD No. 9670
Final Order

Summary Schedules

1	REVENUE REQUIREMENTS BY SERVICE CLASS	Schedule A Page 1 (COS)
2	REVENUE REQUIREMENTS - RECOMMENDED	Schedule A Page 2 (COS)
3	REVENUE REQUIREMENTS - PROPOSED	Schedule A Page 3 (COS)
4	OVERALL COST OF SERVICE SUMMARY - RECOMMENDED	CARD - 2
5	SUMMARY OF CURRENT AND PROPOSED RATE STRUCTURE	Schedule J (COS)
6	TYPICAL BILL COMPARISON	Schedule WP J-3.1 (COS)

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Atmos Energy Corporation, Mid-Tex Division
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Statement of Income, Test Year, As Adjusted - Existing Rates

Line	Column (A)	(B)	(C)	(D)	(E)
No.	Particulars	Total	Residential	Commercial	Industrial & Transport
1	Operating Revenues				
2	Recovery of Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -
3	Rate Revenues	328,929,406	256,418,903	57,040,488	15,470,015
4	Total Gas Sales Revenue	328,929,406	256,418,903	57,040,488	15,470,015
5	Other Operating Revenues	18,823,441	14,508,203	3,174,945	1,140,294
6	Total Operating Revenues	347,752,847	270,927,105	60,215,433	16,610,309
7	Operating Revenue Deductions				
8	Gas Purchases	-	-	-	-
9	Operating & Maintenance Expense	\$ 146,055,786	116,893,805	25,032,604	4,129,377
10	Total Operating Expense	146,055,786	116,893,805	25,032,604	4,129,377
11	Depreciation	71,380,648	57,574,193	12,042,090	1,764,365
12	Taxes Other Than Income	24,195,477	19,075,736	4,403,891	715,849
13	Interest on Customer Deposits	1,365,082	787,192	577,443	447
14	Interest on Customer Advances	13,787	10,799	2,572	416
15	Total Operating Revenue Deductions	243,010,780	194,341,726	42,058,600	6,610,454
16	Operating Income	104,742,067	76,585,379	18,156,833	9,999,855
17	Less: Interest Expense	(32,289,019)	(25,542,861)	(5,728,511)	(1,017,646)
18	Taxable Income	72,453,048	51,042,518	12,428,322	8,982,208
19	Federal & State Income Taxes 35.0000%	25,358,567	17,864,881	4,349,913	3,143,773
20	Net Operating Income	\$ 79,383,500	\$ 58,720,498	\$ 13,806,920	\$ 6,856,082
21	Overall Return	7.60%	7.11%	7.46%	20.84%

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Statement of Income, Test Year, As Adjusted - Existing Rates

Line	Column (A)	(B)	(C)	(D)	(E)
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial & Transport</u>
22	Interest Expense	\$ 32,289,019	\$ 25,542,861	\$ 5,728,511	\$ 1,017,646
23	Preferred Dividends	-	-	-	-
24	Net Income available to Common	<u>47,094,482</u>	<u>33,177,637</u>	<u>8,078,409</u>	<u>5,838,435</u>
25	Rate Base				
26	Net Plant	1,133,640,231	887,968,791	211,493,834	34,177,606
27	Cash Working Capital	(46,376,097)	(37,116,492)	(7,948,432)	(1,311,173)
28	Customer Deposits & Advances	(44,177,412)	(25,475,485)	(18,687,461)	(14,467)
29	Materials & Supplies-Total	2,260,428	1,809,104	387,416	63,908
30	Prepayments-Total	4,620,228	3,697,738	791,864	130,626
31	Rate Base Additions from Shared Services Unit	2,241,645	1,794,071	384,197	63,377
32	Customer Advances for Construction	(3,437,806)	(2,692,798)	(641,363)	(103,645)
33	Injuries and Damages Reserve	(2,950,280)	(2,361,217)	(505,650)	(83,412)
34	Rate Base Deductions from Shared Services Unit	(18,879,103)	(15,109,639)	(3,235,703)	(533,761)
35	Accum. Deferred Taxes-Total	27,555,692	21,584,091	5,140,836	830,764
36	Regulatory Adjustment to Rate Base	(10,640,002)	(8,334,204)	(1,985,017)	(320,781)
37	Rate Base	<u>\$ 1,043,857,525</u>	<u>\$ 825,763,960</u>	<u>\$ 185,194,522</u>	<u>\$ 32,899,043</u>
38	% Common Equity	<u>48.100%</u>	<u>48.100%</u>	<u>48.100%</u>	<u>48.100%</u>
39	Amount of Common Equity	<u>\$ 502,095,470</u>	<u>\$ 397,192,465</u>	<u>\$ 89,078,565</u>	<u>\$ 15,824,439</u>
40	Return on Common Equity	<u>9.38%</u>	<u>8.35%</u>	<u>9.07%</u>	<u>36.90%</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Statement of Income, Test Year, As Adjusted - Final Rates

Line	Column (A)	(B)	(C)	(D)	(E)
No.	Particulars	Total	Residential	Commercial	Industrial & Transport
1	Operating Revenues				
2	Recovery of Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -
3	Rate Revenues	334,342,552	266,482,917	58,316,561	9,543,073
4	Total Gas Sales Revenue	<u>334,342,552</u>	<u>266,482,917</u>	<u>58,316,561</u>	<u>9,543,073</u>
5	Other Operating Revenues	<u>18,202,703</u>	<u>14,508,203</u>	<u>3,174,945</u>	<u>519,556</u>
6	Total Operating Revenues	<u>352,545,255</u>	<u>280,991,120</u>	<u>61,491,506</u>	<u>10,062,630</u>
7	Operating Revenue Deductions				
8	Gas Purchases	-	-	-	-
9	Operating & Maintenance Expense	<u>\$ 146,055,786</u>	<u>\$ 116,893,805</u>	<u>\$ 25,032,604</u>	<u>\$ 4,129,377</u>
10	Total Operating Expense	<u>146,055,786</u>	<u>116,893,805</u>	<u>25,032,604</u>	<u>4,129,377</u>
11	Depreciation	71,380,648	57,574,193	12,042,090	1,764,365
12	Taxes Other Than Income	<u>24,195,477</u>	<u>19,075,736</u>	<u>4,403,891</u>	<u>715,849</u>
13	Interest on Customer Deposits	1,365,082	787,192	577,443	447
14	Interest on Customer Advances	13,787	10,799	2,572	416
15	Total Operating Revenue Deductions	<u>243,010,780</u>	<u>194,341,726</u>	<u>42,058,600</u>	<u>6,610,454</u>
16	Operating Income	<u>109,534,475</u>	<u>86,649,394</u>	<u>19,432,906</u>	<u>3,452,175</u>
17	Less: Interest Expense	<u>(32,289,019)</u>	<u>(25,542,861)</u>	<u>(5,728,511)</u>	<u>(1,017,646)</u>
18	Taxable Income	<u>77,245,457</u>	<u>61,106,533</u>	<u>13,704,395</u>	<u>2,434,529</u>
19	Federal & State Income Taxes 35.0000%	27,035,910	21,387,287	4,796,538	852,085
20	Net Operating Income	<u>\$ 82,498,565</u>	<u>\$ 65,262,108</u>	<u>\$ 14,636,368</u>	<u>\$ 2,600,090</u>
21	Overall Return	<u>7.90%</u>	<u>7.90%</u>	<u>7.90%</u>	<u>7.90%</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Statement of Income, Test Year, As Adjusted - Final Rates

Line	Column (A)	(B)	(C)	(D)	(E)
No.	Particulars	Total	Residential	Commercial	Industrial & Transport
22	Interest Expense	\$ 32,289,019	\$ 25,542,861	\$ 5,728,511	\$ 1,017,646
23	Preferred Dividends	-	-	-	-
24	Net Income available to Common	<u>50,209,547</u>	<u>39,719,246</u>	<u>8,907,857</u>	<u>1,582,444</u>
25	Rate Base				
26	Net Plant	1,133,640,231	887,968,791	211,493,834	34,177,606
27	Cash Working Capital	(46,376,097)	(37,116,492)	(7,948,432)	(1,311,173)
28	Customer Deposits & Advances	(44,177,412)	(25,475,485)	(18,687,461)	(14,467)
29	Materials & Supplies-Total	2,260,428	1,809,104	387,416	63,908
30	Prepayments-Total	4,620,228	3,697,738	791,864	130,626
31	Rate Base Additions from Shared Services Unit	2,241,645	1,794,071	384,197	63,377
32	Customer Advances for Construction	(3,437,806)	(2,692,798)	(641,363)	(103,645)
33	Injuries and Damages Reserve	(2,950,280)	(2,361,217)	(505,650)	(83,412)
34	Rate Base Deductions from Shared Services Unit	(18,879,103)	(15,109,639)	(3,235,703)	(533,761)
35	Accum. Deferred Taxes-Total	27,555,692	21,584,091	5,140,836	830,764
36	Regulatory Adjustment to Rate Base	(10,640,002)	(8,334,204)	(1,985,017)	(320,781)
37	Rate Base	<u>\$ 1,043,857,525</u>	<u>\$ 825,763,960</u>	<u>\$ 185,194,522</u>	<u>\$ 32,899,043</u>
38	% Common Equity	<u>48.100%</u>	<u>48.100%</u>	<u>48.100%</u>	<u>48.100%</u>
39	Amount of Common Equity	<u>\$ 502,095,470</u>	<u>\$ 397,192,465</u>	<u>\$ 89,078,565</u>	<u>\$ 15,824,439</u>
40	Return on Common Equity	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Overall Cost of Service Summary - FINAL ORDER

Line	Column (A)	(C)	(D)	(E)	(F)
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial & Transport</u>
1	Operating & Maintenance Expense	\$ 146,055,786	\$ 116,893,805	\$ 25,032,604	\$ 4,129,377
2	Depreciation	71,380,648	57,574,193	12,042,090	1,764,365
3	Taxes Other Than Income	24,195,477	19,075,736	4,403,891	715,849
4	Interest on Customer Deposits	1,365,082	787,192	577,443	447
5	Interest on Customer Advances	13,787	10,799	2,572	416
6	Subtotal	<u>\$ 243,010,780</u>	<u>\$ 194,341,726</u>	<u>\$ 42,058,600</u>	<u>\$ 6,610,454</u>
7	Income Taxes	27,035,910	21,387,287	4,796,538	852,085
8	Return on Rate Base	<u>82,498,565</u>	<u>65,262,108</u>	<u>14,636,368</u>	<u>2,600,090</u>
9	Total Gross Cost of Service	<u>\$ 352,545,255</u>	<u>\$ 280,991,120</u>	<u>\$ 61,491,506</u>	<u>\$ 10,062,630</u>
10					
11	Total Gross Cost of Service - Ratios - FINAL ORDER	100.0000%	79.7036%	17.4422%	2.8543%
12	Total Gross Cost of Service - Ratios - PROPOSED	100.0000%	81.6958%	16.3654%	1.9388%
13	Total Gross Cost of Service - Ratios - GUD 9400	100.0000%	77.8960%	17.0197%	5.0844%
14					
15	Less: Revenue Credits	<u>\$ 18,202,703</u>	<u>\$ 14,508,203</u>	<u>\$ 3,174,945</u>	<u>\$ 519,556</u>
16					
17	Net Cost of Service	<u>\$ 334,342,552</u>	<u>\$ 266,482,917</u>	<u>\$ 58,316,561</u>	<u>\$ 9,543,073</u>
18					
19	Net Revenues under Current Base Rates	<u>328,929,406</u>	<u>256,418,903</u>	<u>57,040,488</u>	<u>15,470,015</u>
20					
21	Excess (Deficiency)-New Tariff - For Rate Design:	<u>\$ (5,413,146)</u>	<u>\$ (10,064,015)</u>	<u>\$ (1,276,073)</u>	<u>\$ 5,926,942</u>

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**Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Rate Design - FINAL ORDER**

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial	(E) Industrial & Transport
1	Total Rate Design Cost of Service	\$ 334,342,552	\$ 266,482,917	\$ 58,316,561	\$ 9,543,073
2	Customer Charge per Bill		\$ 10.10	\$ 18.81	\$ 316.01
3	Number Bills	<u>18,280,612</u>	<u>16,799,088</u>	<u>1,469,956</u>	<u>11,568</u>
4	Customer Charge Revenue	<u>\$ 200,976,265</u>	<u>\$ 169,670,789</u>	<u>\$ 27,649,872</u>	<u>\$ 3,655,604</u>
5	Usage Charge Revenue	<u>\$ 133,366,287</u>	<u>\$ 96,812,128</u>	<u>\$ 30,666,689</u>	<u>\$ 5,887,470</u>
			<u>Ccf</u>		<u>MMBtu</u>
6	<u>Usage-Remaining-All Additional</u>				
7	Totals in Ccf, Ccf, & MMBtu		<u>789,186,676</u>	<u>510,640,500</u>	<u>53,539,547</u>
8	Residential & Commercial Usage Rate per Ccf		\$ 0.12267	\$ 0.06006	
9	<u>Industrial and Transportation Customers Usage Rate per MMBtu</u>				
10	Rate-First Block - Zero to 1,500 MMBtu				\$ 0.20866
11	Rate-Second Block - Next 3,500 MMBtu				\$ 0.15216
12	Rate-Remaining - All Additional				\$ 0.03260
13	Rev. Req. Recovered at Base Load Consumption	\$ 236,854,349	\$ 195,972,273	\$ 34,406,380	\$ 6,475,696
14	Rev. Req. Recovered at Base Load Consumption (%)	<u>70.84%</u>	<u>73.54%</u>	<u>59.00%</u>	<u>67.86%</u>
15	Total Revenue	<u>\$ 334,342,290</u>	<u>\$ 266,480,318</u>	<u>\$ 58,318,941</u>	<u>\$ 9,543,030</u>
16	Total Revenue Over (Under)	<u>\$ (262)</u>	<u>\$ (2,599)</u>	<u>\$ 2,379</u>	<u>\$ (43)</u>

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**Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Rate Design - Proposed**

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial	(E) Industrial & Transport
1	Total Rate Design Cost of Service	\$ 334,342,552	\$ 266,482,917	\$ 58,316,561	\$ 9,543,073
2	Customer Charge per Bill		\$ 13.50	\$ 30.00	\$ 430.00
3	Number Bills	18,280,612	16,799,088	1,469,956	11,568
4	Customer Charge Revenue	\$ 275,860,602	\$ 226,787,688	\$ 44,098,674	\$ 4,974,240
5	Usage Charge Revenue Required	\$ 397,325,958	\$ 39,695,229	\$ 14,217,887	\$ 4,568,833
			Ccf		MMBtu
6	Usage in First Block-Zero to 15 Ccf, 200 Ccf & 1,500 MMBtu	338,844,008	214,408,447	112,495,960	11,939,601
7	Usage in Second Block-All Additional for R&C, Next 3,500		574,778,229	398,144,540	14,352,933
8	<u>Usage-Remaining-All Additional</u>		0	0	27,247,014
9	Totals in Ccf, Ccf, & MMBtu		789,186,676	510,640,500	53,539,547
10	Rate-First Block-Zero to 15Ccf, 200 Ccf & 1,500 MMBtu		\$ 0.30140	\$ 0.09960	\$ 0.14000
11	Rate-Second Block-All Additional for R&C, Next 3,500 MMBtu		\$ 0.04140	\$ 0.01960	\$ 0.10160
12	<u>Rate-Remaining-All Additional</u>		\$ -	\$ -	\$ 0.02160
13	Revenue - First Block	\$ 77,498,848	\$ 64,622,706	\$ 11,204,598	\$ 1,671,544
14	Revenue - All Additional on R&C, Next 5,000 MMBtu	33,057,710	23,795,819	7,803,633	1,458,258
15	<u>Revenue-All Additional</u>	588,535	-	-	588,535
16	Total Usage Revenue	\$ 111,145,093	\$ 88,418,525	\$ 19,008,231	\$ 3,718,338
17	Total Revenue	\$ 387,005,695	\$ 315,206,213	\$ 63,106,905	\$ 8,692,578
18	Total Revenue Over (Under)	\$ 52,663,143	\$ 48,723,295	\$ 4,790,343	\$ (850,496)

GUD 9670 CARD - 3

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Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Rate Design - Current Rates

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial	(E) Industrial & Transport
1	Customer Charge per Bill		\$ 10.10	\$ 18.81	\$ 316.01
2	Number Bills	18,279,460	16,799,088	1,469,956	10,416
3	Customer Charge Revenue	\$ 200,612,218	\$ 169,670,789	\$ 27,649,869	\$ 3,291,560
			Mcf		MMBtu
4	Usage in Rate Block 1		34,790,206	14,599,524	10,301,439
5	Usage in Rate Block 2		44,128,462	29,251,687	11,236,404
6	Usage in Rate Block 3		N/A	7,212,839	17,420,063
7	Usage in Rate Block 4		N/A	N/A	1,850,386
8	Total Usage		78,918,668	51,064,050	40,808,292
9	Base Rate - Block 1		\$ 1.23900	\$ 0.78940	\$ 0.48820
10	Base Rate - Block 2		\$ 0.98900	\$ 0.53940	\$ 0.33820
11	Base Rate - Block 3		N/A	\$ 0.28940	\$ 0.18820
12	Base Rate - Block 4		N/A		\$ 0.03820
13	Revenue in Rate Block 1		\$ 43,105,065	\$ 11,524,864	\$ 5,029,162
14	Revenue in Rate Block 2		43,643,049	15,778,360	3,800,152
15	Revenue in Rate Block 3		N/A	2,087,396	3,278,456
16	Revenue in Rate Block 4		N/A	N/A	70,685
17	Total Usage Revenue	\$ 128,317,188	\$ 86,748,114	\$ 29,390,620	\$ 12,178,455
18	Total Revenue	\$ 328,929,406	\$ 256,418,903	\$ 57,040,488	\$ 15,470,015

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Selected Allocation Factors

Line No.	Column (A) Particulars	(B) Factor	(C) (D) (E) (F) Allocated Amounts				(G) (H) (I) Ratios		
			Total	Residential	Commercial	Industrial & Transport	Residential	Commercial	Industrial & Transport
1	Account No. 376 Gas Mains		\$ 756,302,936	\$ 576,089,063	\$ 149,745,402	\$ 30,468,471	0.76171734	0.19799659	0.04028607
2	Account No. 380 Meter Investment		96,979,639	64,777,220	30,223,053	1,979,365	0.66794660	0.31164328	0.02041011
3	Downstream Plant (Meters, Regulators & Services)		294,201,245	241,476,951	50,372,125	2,352,169	0.82078834	0.17121656	0.00799510
4	Total Plant in Service		1,133,640,231	887,968,791	211,493,834	34,177,606	0.78328977	0.18656169	0.03014855
5	Account Nos. 376 & 380 Mains & Services		925,525,487	733,011,677	162,302,826	30,210,984	0.79199513	0.17536289	0.03264198
6	Meter Investment		96,979,639	64,777,220	30,223,053	1,979,365	0.66794660	0.31164328	0.02041011
7	Meters, Regulators and Installations		114,737,043	76,638,218	35,757,029	2,341,796	0.66794660	0.31164328	0.02041011
8	Customer Locations		1,596,861	1,465,493	129,935	1,433	0.91773360	0.08136901	0.00089739
9	Customers		1,523,384	1,399,924	122,496	964	0.91895655	0.08041065	0.00063280
10	Customer Bills		18,280,612	16,799,088	1,469,956	11,568	0.91895655	0.08041065	0.00063280
11	Relative Demand - Unadjusted		2,127,031	1,392,220	591,565	143,246	0.65453687	0.27811772	0.06734541
12	Relative Demand - Adjusted		1,935,408	1,216,361	575,973	143,074	0.62847796	0.29759766	0.07392438
13	50% Capacity / 50% Throughput						0.53073039	0.28887885	0.18039076
14	Annual Throughput (MMBtu)		186,641,850	80,812,716	52,289,587	53,539,547	0.43298283	0.28016004	0.28685714
15	Supervised Field Expenses		42,008,342	32,855,982	7,816,745	1,335,614	0.78212995	0.18607603	0.03179402
16	Operations, Maintenance, Customer Acctg. & Sales Exp.		105,171,742	84,211,002	17,952,902	3,007,838	0.80069989	0.17070081	0.02859930
17	O & M, Customer Acctg. & Sales Exp. Less Uncollectibles		94,859,328	75,830,773	16,426,355	2,602,199	0.79940239	0.17316542	0.02743219
18	Investment-Weighted Customers		1,870,946	1,465,493	349,047	56,406	0.78328977	0.18656169	0.03014855

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Gas Plant in Service - By Account: Test Year, As Adjusted

Line	Account	Column (A)	(C)	(D)	(E)
No.	No.	Particulars	Gross Plant	Accumulated Reserve for Amortization & Depreciation	Net Plant
1		INTANGIBLE PLANT			
2	301	Organization.	\$ -	\$ -	\$ -
3	302	Franchise and Consents.	18,896	7,231	11,665
4	303	Miscellaneous intangible plant.	15,612,892	12,373,556	3,239,336
5		Subtotal Intangible Plant	15,631,788	12,380,787	3,251,001
6		DISTRIBUTION PLANT			
7	374	Land & land rights.	2,967,291	1,071,031	1,896,260
8	375	Structures and improvements.	1,107,653	949,813	157,840
9	376	Mains.	1,031,027,110	285,116,636	745,910,474
10	378	Measuring and regulating equipment-General.	15,791,769	10,170,396	5,621,373
11	379	Measuring and regulating equipment-City gates.	4,766,555	2,049,566	2,716,990
12	380	Services.	472,352,316	292,737,304	179,615,013
13	381	Meters.	110,581,388	41,300,504	69,280,884
14	382	Meter installations.	42,428,567	16,603,677	25,824,890
15	383	House regulators.	29,793,585	10,162,315	19,631,269
16	385	Industrial measuring and regulating stations.	(153,945)	(3,134)	(150,811)
17	386	Other property on customers' premises.	0	0	0
18	387	Other Equipment	0	0	0
19		Regulatory Adj. (disallowed capitalized expenses)	-	0	(0)
20		Subtotal Distribution Plant	1,710,662,289	660,158,108	1,050,504,181
21		GENERAL PLANT			
22	389	Land & land rights.	1,691,154	-	1,691,154
23	390	Structures and improvements.	17,927,255	12,945,570	4,981,685
24	391	Office furniture and equipment.	10,560,411	6,442,985	4,117,426
25	392	Transportation equipment.	13,373,442	10,727,021	2,646,422
26	393	Stores equipment.	7,836	942	6,894
27	394	Tool, shop and garage equipment.	1,915,852	27,793	1,888,059
28	395	Laboratory equipment.	315,804	5,503	310,300
29	396	Power operated equipment.	7,409,185	5,753,790	1,655,394
30	397	Communication equipment.	6,602,435	2,877,858	3,724,577
31	398	Miscellaneous equipment.	18,933,745	14,055,185	4,878,560
32	399	Other tangible property	10,758,346	3,950,132	6,808,215
33		Other	91,964,938	44,788,576	47,176,362
34		Subtotal General Plant	181,460,403	101,575,355	79,885,048
35		Overall Totals	\$ 1,907,754,481	\$ 774,114,250	\$ 1,133,640,231

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Gas Plant in Service - Test Year, As Adjusted
Functionalization of Net Gas Plant In Service - Test Period

Line	Account	Column (A)	(C)	(D)	(E)	(F)
			Total	Common	Customer-	Support-
			Net	Use	Specific	Use
<u>No.</u>	<u>No.</u>	<u>Particulars</u>	<u>Plant</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Distribution</u>
1		INTANGIBLE PLANT				
2	301	Organization.	\$ -	\$ -	\$ -	\$ -
3	302	Franchise and Consents.	11,665	-	-	11,665
4	303	Miscellaneous intangible plant.	3,239,336	-	-	3,239,336
5		Subtotal Intangible Plant	3,251,001	-	-	3,251,001
6		DISTRIBUTION PLANT				
7	374	Land & land rights.	1,896,260	1,896,260	-	-
8	375	Structures and improvements.	157,840	157,840	-	-
9	376	Mains.	745,910,474	745,910,474	-	-
10	378	Measuring and regulating equipment-General.	5,621,373	5,621,373	-	-
11	379	Measuring and regulating equipment-City gates.	2,716,990	2,716,990	-	-
12	380	Services.	179,615,013	-	179,615,013	-
13	381	Meters.	69,280,884	-	69,280,884	-
14	382	Meter installations.	25,824,890	-	25,824,890	-
15	383	House regulators.	19,631,269	-	19,631,269	-
16	385	Industrial measuring and regulating stations.	(150,811)	-	(150,811)	-
17	386	Other property on customers' premises.	0	-	0	-
18	387	Other equipment.	0	-	-	0
19		Regulatory Adj. (disallowed capitalized expenses)	(0)	-	-	(0)
20		Subtotal Distribution Plant	1,050,504,181	756,302,936	294,201,245	0
21		GENERAL PLANT				
22	389	Land & land rights.	1,691,154	-	-	1,691,154
23	390	Structures and improvements.	4,981,685	-	-	4,981,685
24	391	Office furniture and equipment.	4,117,426	-	-	4,117,426
25	392	Transportation equipment.	2,646,422	-	-	2,646,422
26	393	Stores equipment.	6,894	-	-	6,894
27	394	Tool, shop and garage equipment.	1,888,059	-	-	1,888,059
28	395	Laboratory equipment.	310,300	-	-	310,300
29	396	Power operated equipment.	1,655,394	-	-	1,655,394
30	397	Communication equipment.	3,724,577	-	-	3,724,577
31	398	Miscellaneous equipment.	4,878,560	-	-	4,878,560
32	399	Other tangible property	6,808,215	-	-	6,808,215
33		Shared Services Unit	47,176,362	-	39,296,414	7,879,948
34		Subtotal General Plant	79,885,048	-	39,296,414	40,588,634
35		Overall Totals	\$ 1,133,640,231	\$ 756,302,936	\$ 333,497,659	\$ 43,839,635

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity

Column (A)		(B)	(C)	(D)	(E)
			Installed Mains at Embedded	Embedded Cost for a 2 inch	Embedded Costs Above
Line		Account	Costs	Minimum System	Minimum System
<u>No.</u>	<u>Particulars</u>	<u>No.</u>	<u>Total</u>	<u>"Connectivity"</u>	<u>"Capacity"</u>
1	Minimum System Study - Amounts		\$ 2,558,598,234	\$ 1,178,563,173	\$ 1,380,035,061
2	Minimum System Study - Ratios		<u>100.00%</u>	<u>46.06%</u>	<u>53.94%</u>
3	<u>Common-Use Core Distribution Net Plant</u>				
4	Land & land rights.	374	\$ 1,896,260	\$ 873,471	\$ 1,022,789
5	Structures and improvements.	375	157,840	72,705	85,134
6	Mains.	376	745,910,474	343,587,595	402,322,879
7	Measuring and regulating equipment--General.	378	5,621,373	2,589,364	3,032,009
8	Measuring and regulating equipment--City gate check station.	379	<u>2,716,990</u>	<u>1,251,523</u>	<u>1,465,467</u>
9	Subtotal Common Use Primary Distribution Net Plant		<u>\$ 756,302,936</u>	<u>\$ 348,374,659</u>	<u>\$ 407,928,277</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Allocation of Customer-Related Common-Use Central Distribution Plant Among Customer Classes

	Column (A)	(B)	(C)	(D)	(E)	(F)
Line	Account					Industrial &
No.	Particulars	No.	Total	Residential	Commercial	Transport
1	Number of Customer Locations		<u>1,596,861</u>	<u>1,465,493</u>	<u>129,935</u>	<u>1,433</u>
2	Ratios		<u>100.0000%</u>	<u>91.7734%</u>	<u>8.1369%</u>	<u>0.0897%</u>
3	CUSTOMER-RELATED Common-Use Core Distribution Net Plant Among Customer Classes					
4	Land & land rights.	374	\$ 873,471	\$ 801,614	\$ 71,073	\$ 784
5	Structures and improvements.	375	72,705	66,724	5,916	65
6	Mains.	376	343,587,595	315,321,882	27,957,383	308,331
7	Measuring and regulating equipment--General.	378	2,589,364	2,376,347	210,694	2,323.66
8	Measuring and regulating equipment--City gates.	379	<u>1,251,523</u>	<u>1,148,565</u>	<u>101,835</u>	<u>1,123.10</u>
9	Subtotal Common Use Primary Distribution Net Plant		<u>\$ 348,374,659</u>	<u>\$ 319,715,132</u>	<u>\$ 28,346,901</u>	<u>\$ 312,626</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Allocation of Capacity-Related Common-Use, Central Distribution Plant Among Customer Classes

	Column (A)	(B)	(C)	(D)	(E)	(F)
Line	Account					Industrial &
<u>No.</u>	<u>Particulars</u>	<u>No.</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Transport</u>
1	Adj. Design Day Demand AFs		<u>100.0000%</u>	<u>62.8478%</u>	<u>29.7598%</u>	<u>7.3924%</u>
CAPACITY-RELATED Common-Use Core Distribution Net Plant Among Customer Classes						
2	Land & land rights.	374	\$ 1,022,789	\$ 642,800	\$ 304,380	\$ 75,609
3	Structures and improvements.	375	85,134	53,505	25,336	6,293
4	Mains.	376	402,322,879	252,851,062	119,730,347	29,741,469
5	Measuring and regulating equipment--General.	378	3,032,009	1,905,551	902,319	224,139
6	Measuring and regulating equipment--City gates.	379	<u>1,465,467</u>	<u>921,014</u>	<u>436,120</u>	<u>108,334</u>
7						
8	Subtotal Common Use Primary Distribution Net Plant		<u>\$ 407,928,277</u>	<u>\$ 256,373,931</u>	<u>\$ 121,398,501</u>	<u>\$ 30,155,845</u>

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Recap of Allocated Results: Common Use, Central Distribution Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) <u>Total</u>	(D) <u>Residential</u>	(E) <u>Commercial</u>	(F) <u>Industrial & Transport</u>
1	Customer-Related, Common-Use, Central Distribution Net Plant Among Customer Classes					
2	Land & land rights.	374	\$ 873,471	\$ 801,614	\$ 71,073	\$ 784
3	Structures and improvements.	375	72,705	66,724	5,916	65
4	Mains.	376	343,587,595	315,321,882	27,957,383	308,331
5	Measuring and regulating equipment--General.	378	2,589,364	2,376,347	210,694	2,324
6	Measuring and regulating equipment--City gate check station.	379	1,251,523	1,148,565	101,835	1,123
7	Subtotal Common Use Central Distribution Net Plant		\$ 348,374,659	\$ 319,715,132	\$ 28,346,901	\$ 312,626
8	Capacity-Related Common-Use, Central Distribution Net Plant Among Customer Classes					
9	Land & land rights.	374	\$ 1,022,789	\$ 642,800	\$ 304,380	\$ 75,609
10	Structures and improvements.	375	85,134	53,505	25,336	6,293
11	Mains.	376	402,322,879	252,851,062	119,730,347	29,741,469
12	Measuring and regulating equipment--General.	378	3,032,009	1,905,551	902,319	224,139
13	Measuring and regulating equipment--City gate check station.	379	1,465,467	921,014	436,120	108,334
14	Subtotal Common Use Central Distribution Net Plant		\$ 407,928,277	\$ 256,373,931	\$ 121,398,501	\$ 30,155,845
15	Total Common-Use, Central Distribution Net Plant Among Customer Classes					
16	Land & land rights.	374	\$ 1,896,260	\$ 1,444,414	\$ 375,453	\$ 76,393
17	Structures and improvements.	375	157,840	120,229	31,252	6,359
18	Mains.	376	745,910,474	568,172,944	147,687,730	30,049,800
19	Measuring and regulating equipment--General.	378	5,621,373	4,281,897	1,113,013	226,463
20	Measuring and regulating equipment--City gates.	379	2,716,990	2,069,578	537,955	109,457
21	Subtotal Common Use Central Distribution Net Plant		\$ 756,302,936	\$ 576,089,063	\$ 149,745,402	\$ 30,468,471
22	Common Use Central Distribution Plant - Overall Ratios by Class		100.0000%	76.1717%	19.7997%	4.0286%

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Allocation & Assignment of Downstream Distribution Plant & Customer Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) Total	(D) Residential	(E) Commercial	(F) Industrial & Transport
1	Services	380	\$ 179,615,013	-	-	
2	Number of Customer Locations	Amounts	1,596,861	1,465,493	129,935	1,433
3		Ratios	100.0000%	91.7734%	8.1369%	0.0897%
4	Allocated Among Customer Classes		\$ 179,615,013	\$ 164,838,733	\$ 14,615,096	\$ 161,184
5	Meters	381	\$ 69,280,884			
6	Customer Meter Investment	Amounts	\$ 96,979,639	\$ 64,777,220	\$ 30,223,053	\$ 1,979,365
7		Ratios	100.0000%	66.7947%	31.1643%	2.0410%
8	Allocated Among Customer Classes		\$ 69,280,884	\$ 46,275,931	\$ 21,590,922	\$ 1,414,031
9	Meter Installations	382	25,824,890			
10		Ratios	100.0000%	66.7947%	31.1643%	2.0410%
11	Allocated Among Customer Classes		\$ 25,824,890	\$ 17,249,648	\$ 8,048,154	\$ 527,089
12	House regulators	383	19,631,269			
13		Ratios	100.0000%	66.7947%	31.1643%	2.0410%
14	Allocated Among Customer Classes		\$ 19,631,269	\$ 13,112,640	\$ 6,117,953	\$ 400,676
15	Industrial measuring and regulating stations.	385	(150,811)			
16		Ratios	100.0000%	0.0000%	0.0000%	100.0000%
17	Allocated Among Customer Classes		\$ (150,811)	\$ -	\$ -	\$ (150,811)
18	Subtotal Downstream Distribution Plant		\$ 294,201,245	\$ 241,476,951	\$ 50,372,125	\$ 2,352,169
19	Shared Services Customer Support Plant	Various	\$ 39,296,414			
20	Number of Customer Locations	Amounts	1,596,861	1,465,493	129,935	1,433
21		Ratios	100.0000%	91.7734%	8.1369%	0.0897%
22	Allocated Among Customer Classes		\$ 39,296,414	\$ 36,063,640	\$ 3,197,510	\$ 35,264

23	al Downstream Distribution & Customer Support Plant	<u>\$ 333,497,659</u>	<u>\$ 277,540,591</u>	<u>\$ 53,569,635</u>	<u>\$ 2,387,433</u>
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Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)
No.	Particulars	Account No.	Total	Residential	Commercial	Industrial & Transport
1	<i>Allocation Data - Central and Downstream Plant by Customer Class</i>					
2	<i>Central Distribution System</i>		\$ 756,302,936	\$ 576,089,063	\$ 149,745,402	\$ 30,468,471
3	<i>Downstream Distribution & Customer Support Plant</i>		333,497,659	277,540,591	53,569,635	2,387,433
4	<i>Total Central, Downstream, & Customer Support</i>		\$ 1,089,800,595	\$ 853,629,653	\$ 203,315,038	\$ 32,855,904
5	<i>Ratios</i>		100.0000%	78.3290%	18.6562%	3.0149%
6	Auxiliary Plant Allocated Among Customer Classes					
7	Franchise and Consents-Total	302	\$ 11,665	\$ 9,137	\$ 2,176	\$ 352
8	Miscellaneous intangible plant-Total	303	3,239,336	2,537,339	604,336	97,661
9	Other equipment-Total	386 & 387	0	0	0	0
10	Land & land rights-Total	389	1,691,154	1,324,663	315,504	50,986
11	Structures and improvements-Total	390	4,981,685	3,902,103	929,392	150,191
12	Office furniture and equipment-Total	391	4,117,426	3,225,137	768,154	124,134
13	Transportation equipment-Total	392	2,646,422	2,072,915	493,721	79,786
14	Stores equipment-Total	393	6,894	5,400	1,286	208
15	Tool, shop and garage equipment-Total	394	1,888,059	1,478,898	352,240	56,922
16	Laboratory Equipment-Total	395	310,300	243,055	57,890	9,355
17	Power operated equipment-Total	396	1,655,394	1,296,653	308,833	49,908
18	Communication equipment-Total	397	3,724,577	2,917,423	694,863	112,291
19	Miscellaneous equipment-Total	398	4,878,560	3,821,326	910,152	147,081
20	Other tangible property	399	6,808,215	5,332,805	1,270,152	205,258
21	Shared Services General	Var	7,879,948	6,172,283	1,470,096	237,569
22	Regulatory Adj. (disallowed capitalized expenses)	Var	(0)	(0)	(0)	(0)
23	Subtotal Auxiliary Plant-Total		43,839,635	34,339,138	8,178,796	1,321,701
24	Total Distribution Plant by Customer Class		\$ 1,133,640,231	\$ 887,968,791	\$ 211,493,834	\$ 34,177,606
25	Overall Ratios		100.0000%	78.3290%	18.6562%	3.0149%

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Cost Classification & Allocation Method By Account Number

Line	(A) Account	Column (B) Particulars	(C) Amount	(D) Nickname	(E) Method
1		DISTRIBUTION OPERATION EXPENSES			
2	870	Operation supervision and engineering.	\$ 3,557,591	SFE	Composite - of subsidiary field expenses supervised or engineered.
3	871	Distribution load dispatching (Odorant)	458,879	Volumes	Throughput
4	874	Mains and services.	27,404,533	M&S	Composite of Main and Service Plant.
5	875	Measuring and regulating station--General.	76,084	Central	Central, pressurized, measured, regulated, flow-dispatched system.
6	876	Measuring and regulating station--Industrial	650	I / T	100% I / T
7	877	Measuring and regulating station--City gate check stations.	2,458	Central	Central, pressurized, measured, regulated, flow-dispatched system.
8	878	Meter and house regulator.	4,819,597	MR	Meter Investment Analysis
9	879	Customer installations.	2,126,705	CLC	Number of customer locations by customer class.
10	880	Other.	7,131,160	SFE	Composite - of subsidiary field expenses supervised or engineered.
11	881	Rents.	462,210	SFE	Composite - of subsidiary field expenses supervised or engineered.
12		Subtotal Distribution Operation Expenses	<u>\$ 46,039,867</u>		
13		DISTRIBUTION MAINTENANCE EXPENSES			
14	885	Supervision and engineering.	\$ -	SFE	Composite - of subsidiary field expenses supervised or engineered.
15	886	Structures and improvements.	7,301	Central	Central, pressurized, measured, regulated, flow-dispatched system.
16	887	Mains.	2,365,654	Central	Central, pressurized, measured, regulated, flow-dispatched system.
17	889	Measuring & regulating station equipment--General.	2,594,608	Central	Central, pressurized, measured, regulated, flow-dispatched system.
18	890	Measuring & regulating station equipment--Industrial.	482	I / T	100% I / T
19	891	Measuring & regulating station equipment--City gates.	-	Central	Central, pressurized, measured, regulated, flow-dispatched system.
20	892	Services.	2,007,056	SERVICES	Investment in Services
21	893	Meters and house regulators.	144,334	MR	Composite of End-use meters, regulators, and meter installation.
22	894	Other equipment.	584,193	SFE	Composite - of subsidiary field expenses supervised or engineered.
23		Subtotal Distribution Maintenance Expenses	<u>\$ 7,703,628</u>		

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Account	Column (B)	(C)	(D)	(E)
No.	No.	Particulars	Amount	Nickname.	Method
24		CUSTOMER ACCOUNTS EXPENSES			
25	901	Supervision.	\$ 372	CLC	Number of customer locations by customer class.
26	902	Meter reading expense.	8,048,723	CLC	Number of customer locations by customer class.
27	903	Customer records and collection expense.	18,610,683	IWCLC	Investment-weighted number of customer locations by customer class.
28	904	Uncollectible accounts.	10,312,415	9400	GUD 9400 allocation factors applied.
29	905	Miscellaneous customer accounts expenses	-	CLC	Number of customer locations by customer class.
30		Subtotal Customer Accounts Expense	<u>\$ 36,972,193</u>		
31		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
32	907	Supervision	\$ -	CLC	Number of customer locations by customer class.
33	908	Customer assistance expenses	20,773	CLC	Number of customer locations by customer class.
34	909	Informational and instructional advertising expense	1,475	CLC	Number of customer locations by customer class.
35	910	Miscellaneous customer service and information expense	1,954,475	CLC	Number of customer locations by customer class.
36		Subtotal Customer Service and Informational Expenses	<u>\$ 1,976,723</u>		
37		SALES EXPENSE			
38	911	Supervision	\$ 1,036,956	CLC	Number of customer locations by customer class.
39	912	Demonstrating and selling expense	8,905	CLC	Number of customer locations by customer class.
40	913	Advertising expense	341,215	CLC	Number of customer locations by customer class.
41	916	Miscellaneous sales promotion expense.	23,139	CLC	Number of customer locations by customer class.
42		Subtotal Sales Expense	<u>\$ 1,410,215</u>		

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Account No.	Column (B) <u>Particulars</u>	(C) <u>Amount</u>	(D) <u>Nickname.</u>	(E) <u>Method</u>
43		ADMINISTRATIVE AND GENERAL EXPENSES			
44	920	Administrative and general salaries.	\$ 2,681,573	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
45	921	Office supplies and expenses.	433,606	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
46	922	Administrative Credits Transferred Out.-Customer Accounting	9,757,662	IWCLC	Investment-weighted number of customer locations by customer class.
47	922	Administrative Credits Transferred Out.-General	18,247,375	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
48	923	Outside services employed.	950,200	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
49	924	Property insurance.	915,293	TDP	Total Distribution Plant
50	925	Injuries and damages.	3,720,272	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
51	926	Employee pensions and benefits.	13,179,899	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
52	928	Regulatory commission expense.	236,948	CLC	Number of customer locations by customer class.
53	930.1	General advertising expenses.	159,213	CLC	Number of customer locations by customer class.
54	930.2	Miscellaneous general expenses.	1,011,982	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
55	931	Rents	872,375	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
56	932	Maintenance of general plant.	2,007	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
57	VAR	Regulatory Adjustment (Expense Disallowance)	(215,244)	O&M+CA+MKT	O&M, CA, MKT less Uncollectibles.
58		Subtotal Administrative & General Expenses	\$ 51,953,159		
59		Total Operating & Maintenance Expenses	\$ 146,055,786		

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc.	Column (B)	(C) Total	(D)	(E)	(F) Industrial &
No.	No.	Particulars	Amount	Residential	Commercial	Transport
1		Allocation of Central Distribution Plant-Related Expenses				
2		<i>Allocation Data - Central Distribution Plant Accounts</i>				
3		<i>Allocated Central Distribution Plant by Customer Class-Amounts</i>	\$ 756,302,936	\$ 576,089,063	\$ 149,745,402	\$ 30,468,471
4		<i>Allocated Central Distribution Plant by Customer Class-Ratios</i>	100.0000%	76.1717%	19.7997%	4.0286%
5	886	Structures & Improvements	\$ 7,301	\$ 5,561	\$ 1,446	\$ 294
6	887	Mains	2,365,654	1,801,959	468,391	95,303
7	875	Measuring and regulating station	76,084	57,955	15,064	3,065
8	876	Measuring and regulating station--Industrial	650	-	-	650
9	877	Measuring and regulating station--City gates	2,458	1,873	487	99
10	889	Measuring & regulating station equipment--General	2,594,608	1,976,358	513,724	104,527
11	890	Measuring & regulating station equipment--Industrial	482	-	-	482
12	891	Measuring & regulating station equipment--City gates	-	-	-	-
13		<i>Allocation Data - Volumes</i>				
14		<i>Allocated Central Distribution Plant by Customer Class-Amounts</i>	182,267,431	78,918,668	51,064,050	52,284,714
15		<i>Allocated Central Distribution Plant by Customer Class-Ratios</i>	100.0000%	43.2983%	28.0160%	28.6857%
16	871	Distribution load dispatching (Odorant Only)	458,879	198,687	128,560	131,633
17	VAR	Central Distribution O&M Expenses-Total	\$ 5,506,116	\$ 4,042,393	\$ 1,127,671	\$ 336,052

Acct. 876 allocated 100% to Industrial / Transportation customer class.

Acct. 890 allocated 100% to Industrial / Transportation customer class.

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
18		Allocation of Mains and Service Lines-Related Expenses				
19		<i>Allocation Data - Mains and Services Accounts</i>				
20		Mains	\$ 745,910,474	\$ 568,172,944	\$ 147,687,730	\$ 30,049,800
21		Services	179,615,013	164,838,733	14,615,096	161,184
22		Subtotal Mains & Services	\$ 925,525,487	\$ 733,011,677	\$ 162,302,826	\$ 30,210,984
23		Mains & Services Composite Ratios	100.0000%	79.1995%	17.5363%	3.2642%
24	874	Mains and services	\$ 27,404,533	\$ 21,704,257	\$ 4,805,738	\$ 894,538
25		Allocation of Service Lines-Related Expenses				
26		<i>Allocation Data - Service Lines</i>				
27		Service Lines-Amounts	179,615,013	164,838,733	14,615,096	161,184
28		Service Lines-Ratios	100.000%	91.773%	8.137%	0.090%
29	892	Service Lines	\$ 2,007,056	\$ 1,841,943	\$ 163,312	\$ 1,801

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
30		Allocation of Meter, Meter Installation & Regulator-Related Expenses				
31		<i>Allocation Data - Meters, Meter Installations & Regulators</i>				
32		<i>Meters</i>	\$ 69,280,884	\$ 46,275,931	\$ 21,590,922	\$ 1,414,031
33		<i>Meter Installations</i>	25,824,890	17,249,648	8,048,154	527,089
34		<i>Regulators</i>	19,631,269	13,112,640	6,117,953	400,676
35		<i>Subtotal Meters & Regulators</i>	114,737,043	76,638,218	35,757,029	2,341,796
36		<i>Meters & Regulators Composite Ratios</i>	100.0000%	66.7947%	31.1643%	2.0410%
37	878	Operation of Meter and House Regulators	\$ 4,819,597	\$ 3,219,233	\$ 1,501,995	\$ 98,369
38	893	Maintenance of Meter and House Regulators	\$ 144,334	\$ 96,408	\$ 44,981	\$ 2,946
39		Allocation of Expense Related to Total Distribution Plant				
40		<i>Allocation Data -Total Distribution Plant</i>				
41		<i>Total Distribution Plant-Amounts</i>	\$ 1,133,640,231	\$ 887,968,791	\$ 211,493,834	\$ 34,177,606
42		<i>Total Distribution Plant-Ratios</i>	100.0000%	78.3290%	18.6562%	3.0149%
43	924	Property insurance	\$ 915,293	\$ 716,939	\$ 170,759	\$ 27,595

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) <u>Particulars</u>	(C) Total <u>Amount</u>	(D) <u>Residential</u>	(E) <u>Commercial</u>	(F) Industrial & <u>Transport</u>
44		Allocation of Customer-Related Expenses				
45		<i>Allocation Data -Investment-Weighted Number of Customer Locations</i>				
46		<i>Amounts (see CARD - 29)</i>	<i>1,870,946</i>	<i>1,465,493</i>	<i>349,047</i>	<i>56,406</i>
47		<i>Ratios</i>	<i>100.0000%</i>	<i>78.3290%</i>	<i>18.6562%</i>	<i>3.0149%</i>
48	903	Customer records and collection expense.	\$ 18,610,683	\$ 14,577,558	\$ 3,472,040	\$ 561,085
49	922	Administrative Expenses - transferred - Customer	\$ 9,757,662	\$ 7,643,077	\$ 1,820,406	\$ 294,179

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
50		Allocation of Customer-Related Expenses				
51		<i>Allocation Data -Number of Customer Locations</i>				
52		<i>Counts</i>	1,596,861	1,465,493	129,935	1,433
53		<i>Ratios</i>	100.0000%	91.7734%	8.1369%	0.0897%
		<i>Allocation Factors used in GUD 9400 for Uncollectible Accounts</i>	100.0000%	81.2635%	14.8030%	3.9335%
54	879	Customer installations.	\$ 2,126,705	\$ 1,951,749	\$ 173,048	\$ 1,908
55	901	Supervision.	372	342	30	0
56	902	Meter reading expense.	8,048,723	7,386,584	654,917	7,223
57	904	Uncollectible accounts.	10,312,415	8,380,229	1,526,547	405,639
58	905	Miscellaneous customer accounts expenses	-	-	-	-
59	907	Supervision	-	-	-	-
60	908	Customer assistance expense	20,773	19,065	1,690	19
61	909	Informational and instructional advertising expense	1,475	1,354	120	1
62	910	Miscellaneous customer service expense	1,954,475	1,793,687	159,034	1,754
63	911	Supervision	1,036,956	951,650	84,376	931
64	912	Demonstrating and selling expenses	8,905	8,172	725	8
65	913	Advertising expense	341,215	313,144	27,764	306
66	916	Miscellaneous sales promotion expense.	23,139	21,236	1,883	21
67	928	Regulatory commission expense.	236,948	217,455	19,280	213
68	930.1	General advertising expenses.	159,213	146,115	12,955	143
69	VAR	Total Customer-Related Expenses	\$ 52,639,659	\$ 43,411,414	\$ 7,954,815	\$ 1,273,430

Note: Acct. 904, Uncollectible Expenses, is allocated according to factors applied in GUD 9400

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
70		Allocation of Supervised Field Expenses				
71		<i>Allocation Data - Supervised Field Expenses</i>				
72	871	<i>Distribution load dispatching (Odorant Only)</i>	\$ 458,879	\$ 198,687	\$ 128,560	\$ 131,633
73	874	<i>Mains and services</i>	27,404,533	21,704,257	4,805,738	894,538
74	875	<i>Measuring and regulating station</i>	76,084	57,955	15,064	3,065
75	876	<i>Measuring and regulating station--Industrial</i>	650	-	-	650
76	877	<i>Measuring and regulating station--City gates</i>	2,458	1,873	487	99
77	878	<i>Operation of Meter and House Regulators</i>	4,819,597	3,219,233	1,501,995	98,369
78	879	<i>Customer Installations</i>	2,126,705	1,951,749	173,048	1,908
79	886	<i>Structures & Improvements</i>	7,301	5,561	1,446	294
80	887	<i>Mains</i>	2,365,654	1,801,959	468,391	95,303
81	889	<i>Measuring & regulating station equipment--General</i>	2,594,608	1,976,358	513,724	104,527
82	890	<i>Measuring & regulating station equipment--Industrial</i>	482	-	-	482
83	891	<i>Measuring & regulating station equipment--City gates</i>	\$ -	\$ -	\$ -	\$ -
84	892	<i>Service Lines</i>	2,007,056	1,841,943	163,312	1,801
85	893	<i>Maintenance of Meter and House Regulators</i>	144,334	96,408	44,981	2,946
86		<i>Total Allocated Supervised Field Expenses</i>	42,008,342	32,855,982	7,816,745	1,335,614
87		<i>Composite Ratios</i>	100.0000%	78.2130%	18.6076%	3.1794%
88	870	Operation supervision and engineering-Total	\$ 3,557,591	\$ 2,782,498	\$ 661,982	\$ 113,110
89	880	Other-Total	7,131,160	5,577,494	1,326,938	226,728
90	881	Rents-Total	462,210	361,508	86,006	14,696
91	885	Supervision and engineering	-	-	-	-
92	894	Other equipment	584,193	456,915	108,704	18,574
93	VAR	Supervisory Field Expenses-Total	\$ 11,735,154	\$ 9,178,415	\$ 2,183,631	\$ 373,108

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
94		Allocation of O&M, CA, MKT-Related Expenses				
95		<i>Allocation Data - O&M+CA+MKT</i>				
96	VAR	Central Distribution O&M Expenses-Total	5,506,116	4,042,393	1,127,671	336,052
97	874	Mains and services	27,404,533	21,704,257	4,805,738	894,538
98	892	Service Lines	2,007,056	1,841,943	163,312	1,801
99	878	Operation of Meter and House Regulators	4,819,597	3,219,233	1,501,995	98,369
100	893	Maintenance of Meter and House Regulators	\$ 144,334	\$ 96,408	\$ 44,981	\$ 2,946
101	924	Property insurance	915,293	716,939	170,759	27,595
102	VAR	Customer-Related Expenses-Total	52,639,659	43,411,414	7,954,815	1,273,430
103	VAR	Supervisory Field Expenses-Total	11,735,154	9,178,415	2,183,631	373,108
104		Allocation Data - O&M+CA+MKT	105,171,742	84,211,002	17,952,902	3,007,838
105		Ratios	100.0000%	80.0700%	17.0701%	2.8599%
106		Allocation Data - O&M+CA+MKT less Acct. 904, Uncollectible Expenses	94,859,328	75,830,773	16,426,355	2,602,199
107		Ratios	100.0000%	79.9402%	17.3165%	2.7432%
108	920	Administrative and general salaries	\$ 2,681,573	\$ 2,143,656	\$ 464,356	\$ 73,561
109	921	Office supplies and expenses	433,606	\$ 346,626	\$ 75,086	\$ 11,895
110	922	Administrative expenses transferred	18,247,375	\$ 14,586,995	\$ 3,159,814	\$ 500,565
111	923	Outside services employed	950,200	\$ 759,592	\$ 164,542	\$ 26,066
112	926	Employee pensions and benefits	13,179,899	\$ 10,536,043	\$ 2,282,303	\$ 361,554
113	925	Injuries and damages	3,720,272	\$ 2,973,994	\$ 644,222	\$ 102,055
114	930.2	Miscellaneous general expenses	1,011,982	\$ 808,981	\$ 175,240	\$ 27,761
115	931	Rents	872,375	\$ 697,378	\$ 151,065	\$ 23,931
116	932	Maintenance of general plant	2,007	\$ 1,605	\$ 348	\$ 55
117	VAR	Regulatory Adjustment (Expense Disallowance)	(215,244)	\$ (172,067)	\$ (37,273)	\$ (5,905)
118	VAR	Total Expenses Allocated on O&M, CA, & MKT	\$ 40,884,044	\$ 32,682,803	\$ 7,079,703	\$ 1,121,539
119		Overall Operating Expenses by Customer Classes	146,055,786	116,893,805	25,032,604	4,129,377

Note: All Accounts and Adjustments on this page are allocated according to composite factor of O&M, CA, MKT less Acct. 904, Uncollectible Expenses.

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc.	Column (B)	(C) Total	(D)	(E)	(F) Industrial &
No.	No.	Particulars	Amount	Residential	Commercial	Transport
1		Allocation of Central Distribution Plant-Related Expenses				
2		<i>Allocation Data - Central Distribution Plant Accounts</i>				
3		<i>Allocated Central Distribution Plant by Customer Class-Amounts</i>	\$ 756,302,936	\$ 576,089,063	\$ 149,745,402	\$ 30,468,471
4		<i>Allocated Central Distribution Plant by Customer Class-Ratios</i>	100.0000%	76.1717%	19.7997%	4.0286%
5	886	Structures & Improvements	\$ 7,301	\$ 5,561	\$ 1,446	\$ 294
6	887	Mains	2,365,654	1,801,959	468,391	95,303
7	875	Measuring and regulating station	76,084	57,955	15,064	3,065
8	876	Measuring and regulating station--Industrial	650	-	-	650
9	877	Measuring and regulating station--City gates	2,458	1,873	487	99
10	889	Measuring & regulating station equipment--General	2,594,608	1,976,358	513,724	104,527
11	890	Measuring & regulating station equipment--Industrial	482	-	-	482
12	891	Measuring & regulating station equipment--City gates	-	-	-	-
13		<i>Allocation Data - Volumes</i>				
14		<i>Allocated Central Distribution Plant by Customer Class-Amounts</i>	182,267,431	78,918,668	51,064,050	52,284,714
15		<i>Allocated Central Distribution Plant by Customer Class-Ratios</i>	100.0000%	43.2983%	28.0160%	28.6857%
16	871	Distribution load dispatching (Odorant Only)	458,879	198,687	128,560	131,633
17	VAR	Central Distribution O&M Expenses-Total	\$ 5,506,116	\$ 4,042,393	\$ 1,127,671	\$ 336,052

Acct. 876 allocated 100% to Industrial / Transportation customer class.

Acct. 890 allocated 100% to Industrial / Transportation customer class.

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
18		Allocation of Mains and Service Lines-Related Expenses				
19		<i>Allocation Data - Mains and Services Accounts</i>				
20		Mains	\$ 745,910,474	\$ 568,172,944	\$ 147,687,730	\$ 30,049,800
21		Services	179,615,013	164,838,733	14,615,096	161,184
22		Subtotal Mains & Services	\$ 925,525,487	\$ 733,011,677	\$ 162,302,826	\$ 30,210,984
23		Mains & Services Composite Ratios	100.0000%	79.1995%	17.5363%	3.2642%
24	874	Mains and services	\$ 27,404,533	\$ 21,704,257	\$ 4,805,738	\$ 894,538
25		Allocation of Service Lines-Related Expenses				
26		<i>Allocation Data - Service Lines</i>				
27		Service Lines-Amounts	179,615,013	164,838,733	14,615,096	161,184
28		Service Lines-Ratios	100.000%	91.773%	8.137%	0.090%
29	892	Service Lines	\$ 2,007,056	\$ 1,841,943	\$ 163,312	\$ 1,801

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
30		Allocation of Meter, Meter Installation & Regulator-Related Expenses				
31		<i>Allocation Data - Meters, Meter Installations & Regulators</i>				
32		<i>Meters</i>	\$ 69,280,884	\$ 46,275,931	\$ 21,590,922	\$ 1,414,031
33		<i>Meter Installations</i>	25,824,890	17,249,648	8,048,154	527,089
34		<i>Regulators</i>	19,631,269	13,112,640	6,117,953	400,676
35		<i>Subtotal Meters & Regulators</i>	114,737,043	76,638,218	35,757,029	2,341,796
36		<i>Meters & Regulators Composite Ratios</i>	100.0000%	66.7947%	31.1643%	2.0410%
37	878	Operation of Meter and House Regulators	\$ 4,819,597	\$ 3,219,233	\$ 1,501,995	\$ 98,369
38	893	Maintenance of Meter and House Regulators	\$ 144,334	\$ 96,408	\$ 44,981	\$ 2,946
39		Allocation of Expense Related to Total Distribution Plant				
40		<i>Allocation Data -Total Distribution Plant</i>				
41		<i>Total Distribution Plant-Amounts</i>	\$ 1,133,640,231	\$ 887,968,791	\$ 211,493,834	\$ 34,177,606
42		<i>Total Distribution Plant-Ratios</i>	100.0000%	78.3290%	18.6562%	3.0149%
43	924	Property insurance	\$ 915,293	\$ 716,939	\$ 170,759	\$ 27,595

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) <u>Particulars</u>	(C) Total <u>Amount</u>	(D) <u>Residential</u>	(E) <u>Commercial</u>	(F) Industrial & <u>Transport</u>
44		Allocation of Customer-Related Expenses				
45		<i>Allocation Data -Investment-Weighted Number of Customer Locations</i>				
46		<i>Amounts (see CARD - 29)</i>	<i>1,870,946</i>	<i>1,465,493</i>	<i>349,047</i>	<i>56,406</i>
47		<i>Ratios</i>	<i>100.0000%</i>	<i>78.3290%</i>	<i>18.6562%</i>	<i>3.0149%</i>
48	903	Customer records and collection expense.	\$ 18,610,683	\$ 14,577,558	\$ 3,472,040	\$ 561,085
49	922	Administrative Expenses - transferred - Customer	\$ 9,757,662	\$ 7,643,077	\$ 1,820,406	\$ 294,179

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
50		Allocation of Customer-Related Expenses				
51		<i>Allocation Data -Number of Customer Locations</i>				
52		<i>Counts</i>	1,596,861	1,465,493	129,935	1,433
53		<i>Ratios</i>	100.0000%	91.7734%	8.1369%	0.0897%
		<i>Allocation Factors used in GUD 9400 for Uncollectible Accounts</i>	100.0000%	81.2635%	14.8030%	3.9335%
54	879	Customer installations.	\$ 2,126,705	\$ 1,951,749	\$ 173,048	\$ 1,908
55	901	Supervision.	372	342	30	0
56	902	Meter reading expense.	8,048,723	7,386,584	654,917	7,223
57	904	Uncollectible accounts.	10,312,415	8,380,229	1,526,547	405,639
58	905	Miscellaneous customer accounts expenses	-	-	-	-
59	907	Supervision	-	-	-	-
60	908	Customer assistance expense	20,773	19,065	1,690	19
61	909	Informational and instructional advertising expense	1,475	1,354	120	1
62	910	Miscellaneous customer service expense	1,954,475	1,793,687	159,034	1,754
63	911	Supervision	1,036,956	951,650	84,376	931
64	912	Demonstrating and selling expenses	8,905	8,172	725	8
65	913	Advertising expense	341,215	313,144	27,764	306
66	916	Miscellaneous sales promotion expense.	23,139	21,236	1,883	21
67	928	Regulatory commission expense.	236,948	217,455	19,280	213
68	930.1	General advertising expenses.	159,213	146,115	12,955	143
69	VAR	Total Customer-Related Expenses	\$ 52,639,659	\$ 43,411,414	\$ 7,954,815	\$ 1,273,430

Note: Acct. 904, Uncollectible Expenses, is allocated according to factors applied in GUD 9400

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc. No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
70		Allocation of Supervised Field Expenses				
71		<i>Allocation Data - Supervised Field Expenses</i>				
72	871	<i>Distribution load dispatching (Odorant Only)</i>	\$ 458,879	\$ 198,687	\$ 128,560	\$ 131,633
73	874	<i>Mains and services</i>	27,404,533	21,704,257	4,805,738	894,538
74	875	<i>Measuring and regulating station</i>	76,084	57,955	15,064	3,065
75	876	<i>Measuring and regulating station--Industrial</i>	650	-	-	650
76	877	<i>Measuring and regulating station--City gates</i>	2,458	1,873	487	99
77	878	<i>Operation of Meter and House Regulators</i>	4,819,597	3,219,233	1,501,995	98,369
78	879	<i>Customer Installations</i>	2,126,705	1,951,749	173,048	1,908
79	886	<i>Structures & Improvements</i>	7,301	5,561	1,446	294
80	887	<i>Mains</i>	2,365,654	1,801,959	468,391	95,303
81	889	<i>Measuring & regulating station equipment--General</i>	2,594,608	1,976,358	513,724	104,527
82	890	<i>Measuring & regulating station equipment--Industrial</i>	482	-	-	482
83	891	<i>Measuring & regulating station equipment--City gates</i>	\$ -	\$ -	\$ -	\$ -
84	892	<i>Service Lines</i>	2,007,056	1,841,943	163,312	1,801
85	893	<i>Maintenance of Meter and House Regulators</i>	144,334	96,408	44,981	2,946
86		<i>Total Allocated Supervised Field Expenses</i>	42,008,342	32,855,982	7,816,745	1,335,614
87		<i>Composite Ratios</i>	100.0000%	78.2130%	18.6076%	3.1794%
88	870	Operation supervision and engineering-Total	\$ 3,557,591	\$ 2,782,498	\$ 661,982	\$ 113,110
89	880	Other-Total	7,131,160	5,577,494	1,326,938	226,728
90	881	Rents-Total	462,210	361,508	86,006	14,696
91	885	Supervision and engineering	-	-	-	-
92	894	Other equipment	584,193	456,915	108,704	18,574
93	VAR	Supervisory Field Expenses-Total	\$ 11,735,154	\$ 9,178,415	\$ 2,183,631	\$ 373,108

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial	(F) Industrial & Transport
No.	No.					
94		Allocation of O&M, CA, MKT-Related Expenses				
95		<i>Allocation Data - O&M+CA+MKT</i>				
96	VAR	Central Distribution O&M Expenses-Total	5,506,116	4,042,393	1,127,671	336,052
97	874	Mains and services	27,404,533	21,704,257	4,805,738	894,538
98	892	Service Lines	2,007,056	1,841,943	163,312	1,801
99	878	Operation of Meter and House Regulators	4,819,597	3,219,233	1,501,995	98,369
100	893	Maintenance of Meter and House Regulators	\$ 144,334	\$ 96,408	\$ 44,981	\$ 2,946
101	924	Property insurance	915,293	716,939	170,759	27,595
102	VAR	Customer-Related Expenses-Total	52,639,659	43,411,414	7,954,815	1,273,430
103	VAR	Supervisory Field Expenses-Total	11,735,154	9,178,415	2,183,631	373,108
104		Allocation Data - O&M+CA+MKT	105,171,742	84,211,002	17,952,902	3,007,838
105		Ratios	100.0000%	80.0700%	17.0701%	2.8599%
106		Allocation Data - O&M+CA+MKT less Acct. 904, Uncollectible Expenses	94,859,328	75,830,773	16,426,355	2,602,199
107		Ratios	100.0000%	79.9402%	17.3165%	2.7432%
108	920	Administrative and general salaries	\$ 2,681,573	\$ 2,143,656	\$ 464,356	\$ 73,561
109	921	Office supplies and expenses	433,606	\$ 346,626	\$ 75,086	\$ 11,895
110	922	Administrative expenses transferred	18,247,375	\$ 14,586,995	\$ 3,159,814	\$ 500,565
111	923	Outside services employed	950,200	\$ 759,592	\$ 164,542	\$ 26,066
112	926	Employee pensions and benefits	13,179,899	\$ 10,536,043	\$ 2,282,303	\$ 361,554
113	925	Injuries and damages	3,720,272	\$ 2,973,994	\$ 644,222	\$ 102,055
114	930.2	Miscellaneous general expenses	1,011,982	\$ 808,981	\$ 175,240	\$ 27,761
115	931	Rents	872,375	\$ 697,378	\$ 151,065	\$ 23,931
116	932	Maintenance of general plant	2,007	\$ 1,605	\$ 348	\$ 55
117	VAR	Regulatory Adjustment (Expense Disallowance)	(215,244)	\$ (172,067)	\$ (37,273)	\$ (5,905)
118	VAR	Total Expenses Allocated on O&M, CA, & MKT	\$ 40,884,044	\$ 32,682,803	\$ 7,079,703	\$ 1,121,539
119		Overall Operating Expenses by Customer Classes	146,055,786	116,893,805	25,032,604	4,129,377

Note: All Accounts and Adjustments on this page are allocated according to composite factor of O&M, CA, MKT less Acct. 904, Uncollectible Expenses.

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Operating & Maintenance Expenses- Summary of Allocated Amounts By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E)	(F)
No.	No.	Particulars	Amount	Residential	Commercial	Industrial & Transport
1		DISTRIBUTION OPERATION EXPENSES				
2	870	Operation supervision and engineering	\$ 3,557,591	\$ 2,782,498	\$ 661,982	\$ 113,110
3	871	Distribution load dispatching	458,879	198,687	128,560	131,633
4	874	Mains and services	27,404,533	21,704,257	4,805,738	894,538
5	875	Measuring and regulating station--General	76,084	57,955	15,064	3,065
6	876	Measuring and regulating station--Industrial	650	-	-	650
7	877	Measuring and regulating station--City gates	2,458	1,873	487	99
8	878	Meter and house regulator	4,819,597	3,219,233	1,501,995	98,369
9	879	Customer installations	2,126,705	1,951,749	173,048	1,908
10	880	Other	7,131,160	5,577,494	1,326,938	226,728
11	881	Rents	462,210	361,508	86,006	14,696
12		Subtotal Distribution Operation Expenses-Total	\$ 46,039,867	\$ 35,855,253	\$ 8,699,818	\$ 1,484,796
13		DISTRIBUTION MAINTENANCE EXPENSES				
14	885	Supervision and engineering	\$ -	\$ -	\$ -	\$ -
15	886	Structures and improvements	7,301	5,561	1,446	294
16	887	Mains	2,365,654	1,801,959	468,391	95,303
17	889	Measuring & regulating station equip.-General	2,594,608	1,976,358	513,724	104,527
18	890	Measuring & regulating station equip.-Industrial	482	-	-	482
19	891	Measuring & regulating station equip.-City gates-Total	-	-	-	-
20	892	Services	2,007,056	1,841,943	163,312	1,801
21	893	Meters and house regulators	144,334	96,408	44,981	2,946
22	894	Other equipment	584,193	456,915	108,704	18,574
23		Subtotal Distribution Maintenance Expenses	\$ 7,703,628	\$ 6,179,145	\$ 1,300,558	\$ 223,926
24		CUSTOMER ACCOUNTS EXPENSES				
25	901	Supervision	\$ 372	\$ 342	\$ 30	\$ 0
26	902	Meter reading expense	8,048,723	7,386,584	654,917	7,223
27	903	Customer records and collection expense	18,610,683	14,577,558	3,472,040	561,085
28	904	Uncollectible accounts	10,312,415	8,380,229	1,526,547	405,639
29	905	Miscellaneous customer accounts expenses	-	-	-	-
30		Subtotal Customer Accounts Expense	\$ 36,972,193	\$ 30,344,712	\$ 5,653,534	\$ 973,947

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operating & Maintenance Expenses- Summary of Allocated Amounts By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E)	(F)
No.	No.	Particulars	Amount	Residential	Commercial	Industrial & Transport
31		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
32	907	Supervision	\$ -	\$ -	\$ -	\$ -
33	908	Customer assistance expense	20,773	19,065	1,690	19
34	909	Informational and instructional expense	1,475	1,354	120	1
35	910	Misc. customer service and informational expense	<u>1,954,475</u>	<u>1,793,687</u>	<u>159,034</u>	<u>1,754</u>
36		Subtotal Customer Ser. & Info Expenses	<u>\$ 1,976,723</u>	<u>\$ 1,814,105</u>	<u>\$ 160,844</u>	<u>\$ 1,774</u>
37		SALES EXPENSE				
38	911	Supervision	\$ 1,036,956	\$ 951,650	\$ 84,376	\$ 931
39	912	Demonstrating and selling expense	8,905	8,172	725	8
40	913	Advertising expense	341,215	313,144	27,764	306
41	916	Miscellaneous sales promotion expense	<u>23,139</u>	<u>\$ 21,236</u>	<u>\$ 1,883</u>	<u>\$ 21</u>
42		Subtotal Sales Expense-Total	<u>\$ 1,410,215</u>	<u>\$ 1,294,201</u>	<u>\$ 114,748</u>	<u>\$ 1,266</u>
43		ADMINISTRATIVE AND GENERAL EXPENSES				
44	920	Administrative and general salaries	\$ 2,681,573	\$ 2,143,656	\$ 464,356	\$ 73,561
45	921	Office supplies and expenses	433,606	346,626	75,086	11,895
46	922	Administrative expenses transferred	28,005,037	22,230,072	4,980,220	794,745
47	923	Outside services employed	950,200	759,592	164,542	26,066
48	924	Property insurance	915,293	716,939	170,759	27,595
49	925	Injuries and damages	3,720,272	2,973,994	644,222	102,055
50	926	Employee pensions and benefits	13,179,899	10,536,043	2,282,303	361,554
51	928	Regulatory commission expense	236,948	\$ 217,455	\$ 19,280	\$ 213
52	930.1	General advertising expenses	159,213	146,115	12,955	143
53	930.2	Miscellaneous general expenses	1,011,982	808,981	175,240	27,761
54	931	Rents	872,375	697,378	151,065	23,931
55	932	Maintenance of general plant	2,007	1,605	348	55
56	VAR	Regulatory Adjustment (Expense Disallowance)	(215,244)	(172,067)	(37,273)	(5,905)
57		Subtotal Administrative & General Expenses	<u>\$ 51,953,159</u>	<u>\$ 41,406,389</u>	<u>\$ 9,103,102</u>	<u>\$ 1,443,668</u>
58		Total Operating & Maintenance Expenses	<u>\$ 146,055,786</u>	<u>\$ 116,893,805</u>	<u>\$ 25,032,604</u>	<u>\$ 4,129,377</u>

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)
No.	Particulars	Account No.	Total Net Plant	Residential	Commercial	Industrial & Transport
1	INTANGIBLE PLANT					
2	Organization	301	\$ -	\$ -	\$ -	\$ -
3	Franchise and Consents	302	11,665	9,137	2,176	352
4	Miscellaneous intangible plant	303	3,239,336	2,537,339	604,336	97,661
5	DISTRIBUTION PLANT					
6	Land & land rights	374	1,896,260	1,444,414	375,453	76,393
7	Structures and improvements	375	157,840	120,229	31,252	6,359
8	Mains	376	745,910,474	568,172,944	147,687,730	30,049,800
9	Measuring and regulating equipment--General	378	5,621,373	4,281,897	1,113,013	226,463
10	Measuring and regulating equipment--City gate	379	2,716,990	2,069,578	537,955	109,457
11	Services	380	179,615,013	164,838,733	14,615,096	161,184
12	Meters	381	69,280,884	46,275,931	21,590,922	1,414,031
13	Meter Installations	382	25,824,890	17,249,648	8,048,154	527,089
14	House regulators	383	19,631,269	13,112,640	6,117,953	400,676
14	Industrial measuring and regulating stations	385	(150,811)	-	-	(150,811)
16	Other equipment	387	0	0	0	0
17	Regulatory Adj. (disallowed capitalized expenses)	Var	(0)	(0)	(0)	(0)
18	GENERAL PLANT					
19	Land & land rights	389	1,691,154	1,324,663	315,504	50,986
20	Structures and improvements	390	4,981,685	3,902,103	929,392	150,191
21	Office furniture and equipment	391	4,117,426	3,225,137	768,154	124,134
22	Transportation equipment	392	2,646,422	2,072,915	493,721	79,786
23	Stores equipment	393	6,894	5,400	1,286	208
24	Tool, shop and garage equipment	394	1,888,059	1,478,898	352,240	56,922
25	Laboratory Equipment	395	310,300	243,055	57,890	9,355
26	Power operated equipment	396	1,655,394	1,296,653	308,833	49,908
27	Communication equipment	397	3,724,577	2,917,423	694,863	112,291
28	Miscellaneous equipment	398	4,878,560	3,821,326	910,152	147,081
29	Other tangible property	399	6,808,215	5,332,805	1,270,152	205,258
30	Shared Services Unit	Var	47,176,362	42,235,922	4,667,607	272,833
31	Overall Totals-All		\$ 1,133,640,231	\$ 887,968,791	\$ 211,493,834	\$ 34,177,606

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Operating & Maintenance Expenses- Summary of Allocated Amounts By Account Number

Column (A)		(B)	(C)	(D)	(E)	(F)
Line		Account	Total			
No.	Particulars	No.	Net Plant	Residential	Commercial	Industrial & Transport
1	INTANGIBLE PLANT					
2	Organization	301	0.0000%	0.0000%	0.0000%	0.0000%
3	Franchise and Consents	302	100.0000%	78.3290%	18.6562%	3.0149%
4	Miscellaneous intangible plant	303	100.0000%	78.3290%	18.6562%	3.0149%
5	DISTRIBUTION PLANT					
6	Land & land rights	374	100.0000%	76.1717%	19.7997%	4.0286%
7	Structures and improvements	375	100.0000%	76.1717%	19.7997%	4.0286%
8	Mains	376	100.0000%	76.1717%	19.7997%	4.0286%
9	Measuring and regulating equipment--General	378	100.0000%	76.1717%	19.7997%	4.0286%
10	Measuring and regulating equipment--City gate	379	100.0000%	76.1717%	19.7997%	4.0286%
11	Services	380	100.0000%	91.7734%	8.1369%	0.0897%
12	Meters	381	100.0000%	66.7947%	31.1643%	2.0410%
13	Meter Installations	382	100.0000%	66.7947%	31.1643%	2.0410%
14	House regulators	383	100.0000%	66.7947%	31.1643%	2.0410%
14	Industrial measuring and regulating stations	385	100.0000%	0.0000%	0.0000%	100.0000%
16	Other equipment	387	100.0000%	78.3290%	18.6562%	3.0149%
17	Regulatory Adj. (disallowed capitalized expenses)	Var	100.0000%	78.3290%	18.6562%	3.0149%
18	GENERAL PLANT					
19	Land & land rights	389	100.0000%	78.3290%	18.6562%	3.0149%
20	Structures and improvements	390	100.0000%	78.3290%	18.6562%	3.0149%
21	Office furniture and equipment	391	100.0000%	78.3290%	18.6562%	3.0149%
22	Transportation equipment	392	100.0000%	78.3290%	18.6562%	3.0149%
23	Stores equipment	393	100.0000%	78.3290%	18.6562%	3.0149%
24	Tool, shop and garage equipment	394	100.0000%	78.3290%	18.6562%	3.0149%
25	Laboratory Equipment	395	100.0000%	78.3290%	18.6562%	3.0149%
26	Power operated equipment	396	100.0000%	78.3290%	18.6562%	3.0149%
27	Communication equipment	397	100.0000%	78.3290%	18.6562%	3.0149%
28	Miscellaneous equipment	398	100.0000%	78.3290%	18.6562%	3.0149%
29	Other tangible property	399	100.0000%	78.3290%	18.6562%	3.0149%
30	Shared Services Unit	Var	<u>100.0000%</u>	<u>89.5277%</u>	<u>9.8940%</u>	<u>0.5783%</u>
31	Overall Totals-All		<u>100.0000%</u>	<u>78.3290%</u>	<u>18.6562%</u>	<u>3.0149%</u>

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Column (A)		(B)	(C)	(D)	(E)	(F)
Line		Account	Total			Industrial &
<u>No.</u>	<u>Particulars</u>	<u>No.</u>	<u>Net</u> <u>Plant</u>	<u>Residential</u>	<u>Commercial</u>	<u>Transport</u>
1	INTANGIBLE PLANT					
2	Organization	301	\$ -	\$ -	\$ -	\$ -
3	Franchise and Consents	302	-	-	-	-
4	Miscellaneous intangible plant	303	988,661	774,408	184,446	29,807
5	DISTRIBUTION PLANT					
6	Land & land rights	374	90,759	69,132	17,970	3,656
7	Structures and improvements	375	38,546	29,361	7,632	1,553
8	Mains	376	35,879,743	27,330,223	7,104,067	1,445,454
9	Measuring and regulating equipment--General	378	549,554	418,604	108,810	22,139
10	Measuring and regulating equipment--City gate	379	165,876	126,351	32,843	6,682
11	Services	380	16,437,860	15,085,577	1,337,532	14,751
12	Meters	381	3,848,232	2,570,414	1,199,276	78,543
13	Meter Installations	382	1,476,514	986,233	460,146	30,136
14	House regulators	383	1,036,817	692,538	323,117	21,162
14	Industrial measuring and regulating stations	385	(5,357)	-	-	(5,357)
16	Other equipment	387	-	-	-	-
17	Regulatory Adj. (disallowed capitalized expenses)	Var	-	-	-	-
18	GENERAL PLANT					
19	Land & land rights	389	-	-	-	-
20	Structures and improvements	390	258,129	202,190	48,157	7,782
21	Office furniture and equipment	391	103,129	80,780	19,240	3,109
22	Transportation equipment	392	-	-	-	-
23	Stores equipment	393	264	207	49	8
24	Tool, shop and garage equipment	394	63,062	49,396	11,765	1,901
25	Laboratory Equipment	395	10,551	8,264	1,968	318
26	Power operated equipment	396	-	-	-	-
27	Communication equipment	397	109,657	85,893	20,458	3,306
28	Miscellaneous equipment	398	360,060	282,031	67,173	10,855
29	Other tangible property	399	1,268,551	993,643	236,663	38,245
30	Shared Services Unit	Var	8,700,040	7,788,948	860,778	50,315
31	Overall Totals-All		\$ 71,380,648	\$ 57,574,193	\$ 12,042,090	\$ 1,764,365

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Classification and Allocation of Taxes Other Than Income Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)
No.	Particulars	Remarks	Total	Customer	Plant	Expense
1	Department of Transportation Pipeline User Fees		\$ 47,090	\$ -	\$ -	\$ 47,090
2	Other Taxes Expenses - Property / Ad Valorem		16,940,995	-	16,940,995	-
3	Payroll Taxes		3,506,674	-	-	3,506,674
4	Franchise Tax		2,259,430	-	-	2,259,430
5	Non-revenue taxes assigned from Shared Services Unit		1,441,288	-	-	1,441,288
6	Totals		<u>\$ 24,195,477</u>	<u>\$ -</u>	<u>\$ 16,940,995</u>	<u>\$ 7,254,482</u>
			<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial & Transport</u>
7	Allocation of Customer-related	<i>Ratios</i>	<u>100.0000%</u>	<u>91.7734%</u>	<u>8.1369%</u>	<u>0.0897%</u>
8	Allocated - Customer-related	<i>Amounts</i>	-	-	-	-
9	Allocation of Operation & Maintenance Expense	<i>Ratios</i>	<u>100.0000%</u>	<u>80.0337%</u>	<u>17.1391%</u>	<u>2.8273%</u>
10	Expense-related taxes customer class	<i>Amounts</i>	\$ 7,254,482	\$ 5,806,028	\$ 1,243,351	\$ 205,103
11	Allocation of Investment-related	<i>Ratios</i>	<u>100.0000%</u>	<u>78.3290%</u>	<u>18.6562%</u>	<u>3.0149%</u>
12	Taxes Allocated on Investment Ratios	<i>Amounts</i>	<u>\$ 16,940,995</u>	<u>13,269,708</u>	<u>3,160,541</u>	<u>510,746</u>
13	Total Taxes Other Than Income	Total	<u>\$ 24,195,477</u>	<u>\$ 19,075,736</u>	<u>\$ 4,403,891</u>	<u>\$ 715,849</u>

14 **Note:** Revenue-related taxes are omitted from cost of service based on their exclusion from base rates. They are to be collected through tariff provisions other than the
15 base tariff rates.

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)
No.	Particulars	Remarks	Total	Residential	Commercial	Industrial & Transport
1	NET INTANGIBLE PLANT					
2	301 Organization.		\$ -	\$ -	\$ -	\$ -
3	302 Franchise and Consents.		11,665	9,137	2,176	352
4	303 Miscellaneous intangible plant.		3,239,336	2,537,339	604,336	97,661
5	Subtotal Intangible Plant		\$ 3,251,001	\$ 2,546,476	\$ 606,512	\$ 98,013
6	NET DISTRIBUTION PLANT					
7	374 Land & land rights.		\$ 1,896,260	\$ 1,444,414	\$ 375,453	\$ 76,393
8	375 Structures and improvements.		157,840	120,229	31,252	6,359
9	376 Mains.		745,910,474	568,172,944	147,687,730	30,049,800
10	378 Measuring and regulating equipment-General.		5,621,373	4,281,897	1,113,013	226,463
11	379 Measuring and regulating equipment-City gates		2,716,990	2,069,578	537,955	109,457
12	380 Services.		179,615,013	164,838,733	14,615,096	161,184
13	381 Meters.		69,280,884	46,275,931	21,590,922	1,414,031
14	382 Meters Installations.		25,824,890	17,249,648	8,048,154	527,089
15	383 & 384 House reg. & Ind. Measu. & reg. sta.		19,480,458	13,112,640	6,117,953	249,866
16	386 Other property on customers' premises.		-	-	-	-
17	387 Other equipment.		0	0	0	0
18	Regulatory Adj. (disallowed capitalized expenses)		(0)	(0)	(0)	(0)
19	Subtotal Distribution Plant		\$ 1,050,504,181	\$ 817,566,014	\$ 200,117,527	\$ 32,820,640

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)
No.	Particulars	Remarks	Total	Residential	Commercial	Industrial & Transport
20	NET GENERAL PLANT					
21	389 Land & land rights.	\$	1,691,154	\$ 1,324,663	\$ 315,504	\$ 50,986
22	390 Structures and improvements.		4,981,685	3,902,103	929,392	150,191
23	391 Office furniture and equipment.		4,117,426	3,225,137	768,154	124,134
24	392 Transportation equipment.		2,646,422	2,072,915	493,721	79,786
25	393 Stores equipment.		6,894	\$ 5,400	\$ 1,286	\$ 208
26	394 Tool, shop and garage equipment.		1,888,059	\$ 1,478,898	\$ 352,240	\$ 56,922
27	395 Laboratory equipment.		310,300	243,055	57,890	9,355
28	396 Power operated equipment.		1,655,394	1,296,653	308,833	49,908
29	397 Communication equipment.		3,724,577	2,917,423	694,863	112,291
30	398 Miscellaneous equipment.		4,878,560	3,821,326	910,152	147,081
31	399 Other tangible property		<u>6,808,215</u>	<u>5,332,805</u>	<u>1,270,152</u>	<u>205,258</u>
32	Subtotal General Plant		<u>\$ 32,708,686</u>	<u>\$ 25,620,379</u>	<u>\$ 6,102,188</u>	<u>\$ 986,119</u>
33	Overall Totals		<u>\$ 1,086,463,869</u>	<u>\$ 845,732,869</u>	<u>\$ 206,826,227</u>	<u>\$ 33,904,773</u>
34	Shared Services Unit		<u>\$ 47,176,362</u>	<u>\$ 42,235,922</u>	<u>\$ 4,667,607</u>	<u>\$ 272,833</u>
35	Net Plant in Service-Total		<u>\$ 1,133,640,231</u>	<u>\$ 887,968,791</u>	<u>\$ 211,493,834</u>	<u>\$ 34,177,606</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Rate Base and Return by Customer Class

GUD 9670 CARD - 18

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Line	Column (A)	(B)	(C)	(D)	(E)	(F)
No.	Particulars	Allocation Factor	Total	Residential	Commercial	Industrial & Transport
36	Allocation Data					
37	Allocated Net Plant in Service		\$ 1,133,640,231	\$ 887,968,791	\$ 211,493,834	\$ 34,177,606
38	Net Plant-Composite Assignment Ratio		100.0000%	78.3290%	18.6562%	3.0149%
39	Allocated Operation & Maintenance Expense		\$ 146,055,786	\$ 116,893,805	\$ 25,032,604	\$ 4,129,377
40	O&M Assignment Ratio		100.0000%	80.0337%	17.1391%	2.8273%
41	Customer Deposits Balances at September 30, 2006		\$ 45,479,055	\$ 26,226,094	\$ 19,238,068	\$ 14,893
42	Customer Deposit Ratio		100.0000%	57.6663%	42.3009%	0.0327%
43	Working Capital and Other Items - Allocation to Customer Classes					
44	Cash-Total	O&M Assignment	\$ (46,376,097)	\$ (37,116,492)	\$ (7,948,432)	\$ (1,311,173)
45	Customer Deposits-Total	Direct Assignment	(44,177,412)	(25,475,485)	(18,687,461)	(14,467)
46	Materials & Supplies-Total	O&M Assignment	2,260,428	1,809,104	387,416	63,908
47	Prepayments-Total	O&M Assignment	4,620,228	3,697,738	791,864	130,626
48	Rate Base Additions from Shared Services Unit	O&M Assignment	2,241,645	1,794,071	384,197	63,377
49	Customer Advances for Construction	Net Plant Assignment	(3,437,806)	(2,692,798)	(641,363)	(103,645)
50	Injuries and Damages Reserve	O&M Assignment	(2,950,280)	(2,361,217)	(505,650)	(83,412)
51	Rate Base Deductions from Shared Services Unit	O&M Assignment	(18,879,103)	(15,109,639)	(3,235,703)	(533,761)
52	Accum. Deferred Taxes-Total	Net Plant Assignment	27,555,692	21,584,091	5,140,836	830,764
53	Regulatory Adjustment to Rate Base	Net Plant Assignment	(10,640,002)	(8,334,204)	(1,985,017)	(320,781)
54	Subtotal-Total		(89,782,706)	(62,204,831)	(26,299,312)	(1,278,563)
55	Total Rate Base-Totals		1,043,857,525	825,763,960	185,194,522	32,899,043
56	Return Rate		7.9032%	7.9032%	7.9032%	7.9032%
57	Return Amounts-Total		\$ 82,498,565	\$ 65,262,108	\$ 14,636,368	\$ 2,600,090

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Income Taxes by Customer Class

Column (A)			(B)	(C)	(D)	(E)
Line No.	Particulars	Reference	Total	Residential	Commercial	Industrial & Transport
1	Total Rate Base		\$ 1,043,857,525	\$ 825,763,960	\$ 185,194,522	\$ 32,899,043
2	Taxable Component of Return					
3	As a Percentage of Rate Base		<u>4.8100%</u>	<u>4.8100%</u>	<u>4.8100%</u>	<u>4.8100%</u>
4	Amount	Line 1 X 4	\$ <u>50,209,547</u>	<u>39,719,246</u>	<u>8,907,857</u>	<u>1,582,444</u>
5	Income Tax Allowance	53.8462%	\$ <u>27,035,910</u>	<u>\$ 21,387,287</u>	<u>\$ 4,796,538</u>	<u>\$ 852,085</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Cost of Capital by Component and Customer Class

Line No.	Column (A) Particulars		(B) Total	(C) Residential	(D) Commercial	(F) Industrial & Transport
1			Amounts			
2	Long Term Debt	{Line 5 X Line 7}	\$ 541,762,056	\$ 428,571,495	\$ 96,115,957	\$ 17,074,603
3	Preferred Stock	{Line 5 X Line 8}	-	-	-	-
4	Common Equity	{Line 5 X Line 9}	502,095,470	397,192,465	89,078,565	15,824,439
5	Total		<u>\$ 1,043,857,525</u>	<u>\$ 825,763,960</u>	<u>\$ 185,194,522</u>	<u>\$ 32,899,043</u>
6			Ratios			
7	Long Term Debt		51.9000%	51.9000%	51.9000%	51.9000%
8	Preferred Stock		0.0000%	0.0000%	0.0000%	0.0000%
9	Common Equity		<u>48.1000%</u>	<u>48.1000%</u>	<u>48.1000%</u>	<u>48.1000%</u>
10	Total		<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>
11			Cost Rates			
12	Long Term Debt		5.9600%	5.9600%	5.9600%	5.9600%
13	Preferred Stock		0.0000%	0.0000%	0.0000%	0.0000%
14	Common Equity		10.0000%	10.0000%	10.0000%	10.0000%
15			Capital Weighted Cost Rates			
16	Long Term Debt	{Line 7 X 12}	3.0932%	3.0932%	3.0932%	3.0932%
17	Preferred Stock	{Line 8 X 13}	0.0000%	0.0000%	0.0000%	0.0000%
18	Common Equity	{Line 9 X 14}	<u>4.8100%</u>	<u>4.8100%</u>	<u>4.8100%</u>	<u>4.8100%</u>
19	Total		<u>7.9032%</u>	<u>7.9032%</u>	<u>7.9032%</u>	<u>7.9032%</u>
20			Amounts			
21	Interest Expenses	{Line 16 X 5}	\$ 32,289,019	\$ 25,542,861	\$ 5,728,511	\$ 1,017,646
22	Preferred Costs	{Line 17 X 5}	-	-	-	-
23	Net to Common	{Line 18 X 5}	<u>50,209,547</u>	<u>39,719,246</u>	<u>8,907,857</u>	<u>1,582,444</u>
24	Total		<u>\$ 82,498,565</u>	<u>\$ 65,262,108</u>	<u>\$ 14,636,368</u>	<u>\$ 2,600,090</u>

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Pre-tax Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(F)
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial & Transport</u>
Income Tax Calculation - as a Percentage of Rate Base					
25	Taxable Component of Return	{Line 17 + 18}	4.8100%	4.8100%	4.8100%
26	Tax Allowance Rate	{35.00% / 65.00%}	53.846154%	53.846154%	53.846154%
27	Tax Allowance	{Line 27 X Line 28}	2.59000%	2.59000%	2.59000%
28	Return	{From Line 19}	7.9032%	7.9032%	7.9032%
29	Pre-Tax Return	{Line 23 + Line 24}	10.4932%	10.4932%	10.4932%
Proof					
30	Pre-Tax Return	{Line 31}	10.4932%	10.4932%	10.4932%
31	Tax Deductions	{Line 16}	<u>3.0932%</u>	<u>3.0932%</u>	<u>3.0932%</u>
32	Taxable		<u>7.4000%</u>	<u>7.4000%</u>	<u>7.4000%</u>
33	Income Tax Rate		35.000000%	35.000000%	35.000000%
34	Taxes	{Line 35 X Line 36}	2.5900%	2.5900%	2.5900%
35	After Tax Return	{Line 31 - Line 37}	7.9032%	7.9032%	7.9032%
36	Interest Expense	{Line 16}	3.0932%	3.0932%	3.0932%
37	Net Income	{Line 38 - Line 39}	4.8100%	4.8100%	4.8100%
38	Preferred Cost	{Line 17}	0.0000%	0.0000%	0.0000%
39	Net Income to Common	{Line 40 - Line 41}	4.8100%	4.8100%	4.8100%

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Allocation of Other Interest Expense

Line No.	Column (A) <u>Particulars</u>	(B) <u>Total</u>	(C) <u>Residential</u>	(D) <u>Commercial</u>	(E) <u>Industrial & Transport</u>
1	<i>Allocation Data -Allocated Customer Deposits and Customer Advances</i>				
2	<i>Customer Deposits and Customer Advances</i>	47,615,218	28,168,283	19,328,824	118,112
3	<i>Ratios</i>	100.0000%	59.1582%	40.5938%	0.2481%
4	<i>Customer Deposits</i>	44,177,412	25,475,485	18,687,461	14,467
5	<i>Ratios</i>	100.0000%	57.6663%	42.3009%	0.0327%
6	<i>Cash Advances</i>	3,437,806	2,692,798	641,363	103,645
7	<i>Ratios</i>	100.0000%	78.3290%	18.6562%	3.0149%
8	Interest on Customer Deposits	\$ 1,365,082	\$ 787,192	\$ 577,443	\$ 447
9	Interest on Customer Advances	13,787	10,799	2,572	416
10	Total	\$ 1,378,869	\$ 797,991	\$ 580,015	\$ 863

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Revenue Credits to the Cost of Service - Test Year

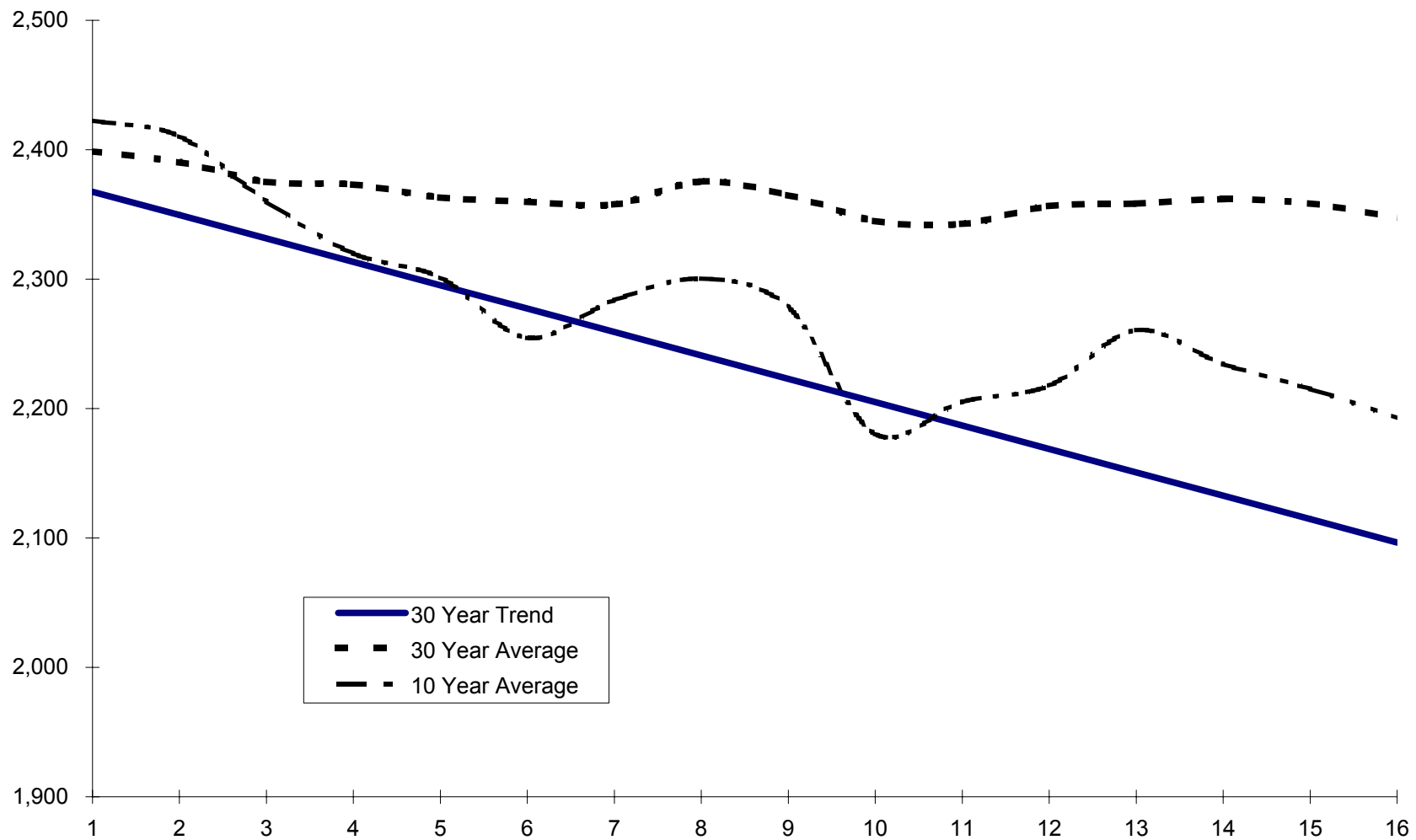
Line	Column (A)	(B)	(C)	(D)	(E)
No.	Particulars	Reference	Total	Residential	Commercial
1	Gross Cost of Service		<u>100.0000%</u>	<u>79.7036%</u>	<u>17.4422%</u>
2					<u>2.8543%</u>
3	Total Amount		<u>18,202,703</u>	<u>14,508,203</u>	<u>3,174,945</u>

	Account	Test Year	Adjustments	Test Year As Adjusted
4	Forfeited Discounts	487	28,455	\$ 28,455
5	Miscellaneous Gas Service	488	17,445,203	17,445,203
6	Revenues from Transportation	489	-	-
7	Rent from Gas Property	493	185,748	185,748
8	Other Gas Revenues	495	543,297	543,297
9	Total Revenue Credits		<u>\$ 18,202,703</u>	<u>\$ 18,202,703</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
30-Year Trend, 30-Year & 10-Year Moving Averages

Line No.	Year	Annual Heating Degree Days		
		30-Year	30-Year	10-Year
2	<u>Ending</u>	<u>Trend</u>	<u>Average</u>	<u>Average</u>
3	1990	2,368	2,399	2,423
4	1991	2,349	2,390	2,410
5	1992	2,331	2,375	2,360
6	1993	2,313	2,373	2,320
7	1994	2,295	2,363	2,301
8	1995	2,277	2,360	2,255
9	1996	2,259	2,358	2,284
10	1997	2,241	2,375	2,300
11	1998	2,223	2,365	2,278
12	1999	2,205	2,345	2,181
13	2000	2,187	2,343	2,205
14	2001	2,169	2,356	2,218
15	2002	2,151	2,358	2,261
16	2003	2,133	2,362	2,234
17	2004	2,115	2,359	2,215
18	2005	2,097	2,347	2,193

10 & 30-Year Weather Moving Averages vs. 30-Year Trend



Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Upstream Transportation Cost Recovery - Rider GCR Part B - Final Order

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial	(E) Industrial & Transport
1	Upstream transportation costs (Rider GCR part B):				
2	Relative Demand Units in MMBtu w/LUG	2,236,291	1,461,275	620,907	154,110
3	Relative Demand Ratios (Unadjusted)	100.0000%	65.3437%	27.7650%	6.8913%
4	Relative Demand Ratios in MMBtu w/LUG (Adjusted)	2,035,343	1,276,693	604,541	154,110
5	Relative Demand Ratios (Adjusted)	100.0000%	62.7262%	29.7022%	7.5717%
6	Relative Deliveries	100.0000%	43.2983%	28.0160%	28.6857%
7	Deliveries in MMBtu w/LUG	191,307,896	82,833,034	53,596,827	54,878,036
8	Fixed	\$ 34,038,930	\$ 21,351,313	\$ 10,110,300	\$ 2,577,317
9	Commodity @21.03 cents	40,232,051	17,419,787	11,271,413	11,540,851
10	SubTotal Rider GCR Part B Costs	74,270,980	38,771,100	21,381,713	14,118,167
11	Gas Utility Tax	371,355	193,855	106,909	70,591
12	Total Rider GCR Part B Costs	\$ 74,642,335	\$ 38,964,955	\$ 21,488,621	\$ 14,188,758
13	Composite	100.0000%	52.2022%	28.7888%	19.0090%
14	Volumetric Cost (Average) per Mcf	\$0.4095	\$0.4937	\$0.4208	\$0.2714
15	Volumetric Cost (Average) per MMBtu	\$0.3999	\$0.4822	\$0.4110	\$0.2650
16	Meter Charge				
17	Meters	8,796			
18	Rate	\$ 562			
19	Amount	\$ 4,945,111			
20	Capacity Charge				
21	Pipeline Billing Units	29,128,773			
22	Rate	0.9988			
23	Amount	\$ 29,093,818			
24	Total Fixed Charges	\$ 34,038,930			
25	Upstream Pipeline Fixed Charge Allocation Factor:	Total 100.0000%	Residential 62.7262%	Commercial 29.7022%	Industrial & Transport 7.5717%

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Minimum System Analysis - CARD Model Input Summary

Line No.	Column (A) <u>Particulars</u>	(B) <u>Linear Feet</u>	(C) <u>Amounts</u>	(D) <u>Remarks/Other</u>
1	<u>Minimum System Analysis:</u>			
2	Total Cost of Construction-Mains in Service at 2005 Dollars		<u>\$ 2,558,598,234</u>	
3	Total Linear Miles of Mains in Service	<u>27,523</u>		
4	Total Linear Feet of Mains in Service	<u>145,322,216</u>		
5	Current Cost of Two-Inch Mains per Foot		<u>\$ 8.11</u>	
6	Current Cost of Two-Inch Minimum System		<u>\$ 1,178,563,173</u>	<u>46.062846%</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Natural Gas Distribution System Mains: Minimum System Analysis
Minimum System - Estimated Cost of 2 Inch Pipe

Line No.	Column (A) Particulars	(B) Cost	(C) Remarks
1	<u>Material Cost</u>		
2	Tracing Wire	\$ 0.03	per foot
3	Marker Ball	\$ 8.17	
4	2" Collar	\$ 0.86	
5	2" Cap	\$ 0.98	
6	2" Poly II Pipe	\$ 0.79	per foot
7	3M Splice Kit	\$ 0.89	
8	Near Surface (use marker ball now)	\$ 8.17	
9	Test Station	\$ 12.95	
10	Carsonite Sign	\$ 12.68	
11	<u>Labor Cost **</u>		
12	Trench in dirt 12" wide x 37" deep	\$ 2.70	per foot
13	Pipe Installation	\$ 1.80	per foot
14	Tie-in in dirt poly	\$ 400.00	
15	Trench in chunk rock 12" wide x 37" deep	\$ 3.20	per foot
16	Pipe Installation	\$ 1.80	per foot
17	Tie-in in chunk rock poly	\$ 475.00	
18	Trench in chunk rock 12" wide x 37" deep	\$ 4.70	per foot
19	Pipe Installation	\$ 1.80	per foot
20	Tie-in rock poly	\$ 600.00	
21	<u>Example for Installation of 300' of 2" poly in dirt</u>		
22	<u>Material</u>		
23	Tracing Wire 300'	\$ 9.00	
24	Marker Ball 1	\$ 8.17	
25	2" Collar 1	\$ 0.86	
26	2" Cap 1	\$ 0.98	
27	2" Poly II Pipe 300'	\$ 237.00	
28	3M Splice Kit 1	\$ 0.89	
29	Near Surface 1	\$ 8.17	
30	Test Station 1	\$ 12.95	
31	Carsonite Sign 1	\$ 12.68	
32	Subtotal Material =	<u>\$ 290.70</u>	
33	<u>Labor</u>		
34	Trench 300' x Line 12 =	\$ 810.00	
35	Pipe Installation 300' x Line 13 =	\$ 540.00	
36	Tie-in 1 x Line 14	\$ 400.00	
37	Total Labor =	<u>\$ 1,750.00</u>	
38	Total Material and Labor Cost	\$ 2,040.70	
39	Add: Construction Overheads	19.26% \$ 2,433.74	
40	Footage	<u>300</u>	
41	Cost per foot (line 39/ line 40)	<u><u>\$ 8.11</u></u>	

**Atmos Energy no longer utilizes these compensation units.

Lump sum bids are currently used. These units are estimates.

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Natural Gas Distribution System Mains: Minimum System Analysis
Minimum System - Estimated Cost of 2 Inch Pipe

Line No.	Column (A) Particulars	(B) Cost	(C) Remarks
1	<u>Material Cost</u>		
2	Tracing Wire	\$ 0.03	per foot
3	Marker Ball	\$ 8.17	
4	2" Collar	\$ 0.86	
5	2" Cap	\$ 0.98	
6	2" Poly II Pipe	\$ 0.79	per foot
7	3M Splice Kit	\$ 0.89	
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11	<u>Labor Cost **</u>		
12	Trench in dirt 12" wide x 37" deep	\$ 2.70	per foot
13	Pipe Installation	\$ 1.80	per foot
14	Tie-in in dirt poly	\$ 400.00	
15	Trench in chunk rock 12" wide x 37" deep	\$ 3.20	per foot
16	Pipe Installation	\$ 1.80	per foot
17	Tie-in in chunk rock poly	\$ 475.00	
18	Trench in chunk rock 12" wide x 37" deep	\$ 4.70	per foot
19	Pipe Installation	\$ 1.80	per foot
20	Tie-in rock poly	\$ 600.00	
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22	<u>Material</u>		
23	Tracing Wire 300'	\$ 9.00	
24	Marker Ball 1	\$ 8.17	
25	2" Collar 1	\$ 0.86	
26	2" Cap 1	\$ 0.98	
27	2" Poly II Pipe 300'	\$ 237.00	
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30	Test Station 1	\$ 12.95	
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39	Add: Construction Overheads	19.26% \$ 2,433.74	
40	Footage	<u>300</u>	
41	Cost per foot (line 39/ line 40)	<u><u>\$ 8.11</u></u>	

**Atmos Energy no longer utilizes these compensation units.

Lump sum bids are currently used. These units are estimates.

Railroad Commission of Texas - GUD 9670 - Final Order
 Atmos Energy Corporation, Mid-Tex Division
 Downstream Distribution Plant - Meter Replacement Cost New Analyses CARD Model Input

Line No.	Column (A) Particulars	(B) Cost Per Meter	(C) Residential	(D) Commercial	(E) Industrial & Transport	(F) Total	(G) Residential	(H) Commercial	(I) Industrial & Transport
			Number of Meters				Installed Count		
1	Meter Class A	\$ 39.22	969,258	47,150	9	\$ 38,014,299	\$ 1,849,223	\$ 353	
2	Meter Class B	99.70	46,920	21,543	7	4,677,924	2,147,837	698	
3	Meter Class C	301.63	4,138	12,676	21	1,248,145	3,823,462	6,334	
4	Meter Class D	425.29	1,880	17,329	43	799,545	7,369,850	18,287	
5	Meter Class E	676.00	80	2,426	133	54,080	1,639,976	89,908	
6	Meter Class F	1,047.00	72	2,329	160	75,384	2,438,463	167,520	
7	Meter Class G	1,433.00	10	228	13	14,330	326,724	18,629	
8	Meter Class H	1,697.00	56	1,217	267	95,032	2,065,249	453,099	
9	<u>Meter Class I</u>	<u>\$ 2,649.75</u>	<u>82</u>	<u>1,133</u>	<u>116</u>	<u>217,280</u>	<u>3,002,167</u>	<u>307,371</u>	
10	Subtotal Classified		<u>1,022,496</u>	<u>106,031</u>	<u>769</u>	<u>\$ 45,196,018</u>	<u>\$ 24,662,951</u>	<u>\$ 1,062,200</u>	
11	<i>Composite Prices of Classified</i>								
12	<i>Classified Residential</i>	\$ 44.20							
13	<i>Classified Commercial</i>	\$ 232.60							
14	<i>Classified Industrial & Transport</i>	\$ 1,381.27							
15	Unclassified Units Priced at								
16	Composite for Classified Units		442,997	23,904	664	\$ 19,581,202	\$ 5,560,102	\$ 917,166	
17	Totals		<u>1,465,493</u>	<u>129,935</u>	<u>1,433</u>	<u>\$ 96,979,639</u>	<u>\$ 64,777,220</u>	<u>\$ 30,223,053</u>	<u>\$ 1,979,365</u>
18					Ratios	<u>100.000000%</u>	<u>66.794660%</u>	<u>31.164328%</u>	<u>2.041011%</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Sales, System & Customer Statistics CARD Model Input

Line No.	Column (A) <u>Particulars</u>	(B) <u>Total</u>	(C) <u>Residential</u>	(D) <u>Commercial</u>	(E) <u>Industrial & Transport</u>
1	Number of Customer Locations	1,596,861	1,465,493	129,935	1,433
2	Ratios	100.00000000%	91.7734%	8.1369%	0.0897%
3	Number of Customers	1,523,384	1,399,924	122,496	964
4	Ratios	100.00000000%	91.8957%	8.0411%	0.0633%
5	Number of Bills	18,280,612	16,799,088	1,469,956	11,568
6	Ratios	100.0000%	91.8957%	8.0411%	0.0633%
7	Average Bill Count	1,523,384	1,399,924	122,496	964
8	Location Occupancy Ratios	95.40%	95.53%	94.28%	67.27%
9	Design-Day Demand - Unadjusted in Mcf	2,127,031	1,392,220	591,565	143,246
10	Ratios	100.0000%	65.4537%	27.8118%	6.7345%
11	Design-Day Demand - Unadjusted in MMBtu	2,178,080	1,425,634	605,763	146,684
12	Ratios	100.0000%	65.4537%	27.8118%	6.7345%
13	Design-Day - As Adjusted - Mcf	1,935,408	1,216,361	575,973	143,074
14	Ratios	100.0000%	62.8478%	29.7598%	7.3924%
15	Annual Sales - MMBtu	186,641,850	80,812,716	52,289,587	53,539,547
16	Annual Average Day - MMBtu	511,348	221,405	143,259	146,684
17	Annual Sales - Mcf	182,267,431	78,918,668	51,064,050	52,284,714
18	Annual Average Day - Mcf	499,363	216,216	139,902	143,246
19	Sales Ratios	100.0000%	43.2983%	28.0160%	28.6857%
20	Load Factor	23.48%	15.53%	23.65%	100.00%
21	Capacity 50% / Throughput 50%	100.0000%	53.0730%	28.8879%	18.0391%
22	Net Plant - Allocated	\$ 1,133,640,231	\$ 887,968,791	\$ 211,493,834	\$ 34,177,606
23	Ratios	100.000000%	78.3290%	18.6562%	3.0149%
24	Net Plant Per Customer Location	\$ 710	\$ 606	\$ 1,628	\$ 23,850
25	Net Plant Per Customer / Residential		1.0	2.7	39.4
26	Net Plant Weighted Customer Location Counts	1,870,946	1,465,493	349,047	56,406
27	Ratios	100.000000%	78.3290%	18.6562%	3.0149%

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operation, Maintenance & Customer Service Expenses - CARD Model Input

Column (A)		Column (B)	(C)	(D)	(E)
Line	Account			Model Result	Internal
No.	No.	Particulars	Amount	Allocated	Error Check
1		DISTRIBUTION OPERATION EXPENSES:			
2	870	Operation supervision and engineering.	\$ 3,557,591	\$ 3,557,591	\$ -
3	871	Distribution load dispatching.	458,879	458,879	-
4	874	Mains and services.	27,404,533	27,404,533	-
5	875	Measuring and regulating station--General.	76,084	76,084	-
6	876	Measuring and regulating station--Industrial	650	650	-
7	877	Measuring and regulating station-Citygate	2,458	2,458	-
8	878	Meter and house regulator.	4,819,597	4,819,597	-
9	879	Customer installations.	2,126,705	2,126,705	-
10	880	Other.	7,131,160	7,131,160	-
11	881	Rents.	462,210	462,210	-
12		Subtotal Distribution Operation Expenses	\$ 46,039,867	\$ 46,039,867	\$ -
13		DISTRIBUTION MAINTENANCE EXPENSES:			
14	885	Supervision and engineering.	\$ -	\$ -	\$ -
15	886	Maintenance of Structures & Improvements	7,301	7,301	-
16	887	Mains.	2,365,654	2,365,654	-
17	889	Measuring & regulating station equipment--General.	2,594,608	2,594,608	-
18	890	Measuring & regulating station equipment--Industrial.	482	482	-
19	891	Measuring & regulating station equipment--City gates.	-	-	-
20	892	Services.	2,007,056	2,007,056	-
21	893	Meters and house regulators.	144,334	144,334	-
22	894	Other equipment.	584,193	584,193	-
23		Subtotal Distribution Maintenance Expenses	\$ 7,703,628	\$ 7,703,628	\$ -
24		CUSTOMER ACCOUNTS:			
25	901	Supervision.	\$ 372	\$ 372	\$ -
26	902	Meter reading expense.	8,048,723	8,048,723	-
27	903	Customer records and collection expense.	18,610,683	18,610,683	-
28	904	Uncollectible accounts.	10,312,415	10,312,415	-
29	905	Miscellaneous customer accounts expenses	-	-	-
30		Subtotal Customer Accounts Expense	\$ 36,972,193	\$ 36,972,193	\$ -
31		CUSTOMER SERVICE EXPENSES			
32	907	Supervision	\$ -	\$ -	\$ -
33	908	Customer assistance expenses	20,773	20,773	-
34	909	Informational and instructional advertising expenses	1,475	1,475	-
35	910	Miscellaneous customer service and informational expense	1,954,475	1,954,475	-
36		Subtotal Customer Service and Informational Expenses	\$ 1,976,723	\$ 1,976,723	\$ -

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Operation, Maintenance & Customer Service Expenses - CARD Model Input

Column (A)		Column (B)	(C)	(D)	(E)
Line	Account			Model Result	Internal
<u>No.</u>	<u>No.</u>	<u>Particulars</u>	<u>Amount</u>	<u>Allocated</u>	<u>Error Check</u>
1	SALES EXPENSES				
2	911	Supervision	\$ 1,036,956	\$ 1,036,956	\$ -
3	912	Demonstrating and selling expenses	8,905	8,905	-
4	913	Advertising Expense	341,215	341,215	-
5	916	Miscellaneous sales promotion expense.	23,139	23,139	-
6		Subtotal Sales Expense	\$ 1,410,215	\$ 1,410,215	\$ -
7	ADMINISTRATIVE AND GENERAL EXPENSES				
8	920	Administrative and general salaries.	\$ 2,681,573	\$ 2,681,573	\$ -
9	921	Office supplies and expenses.	433,606	433,606	-
10	922	Administrative expenses transferred - Customer Accounting	9,757,662	9,757,662	-
11	922	Administrative expenses transferred - General	18,247,375	18,247,375	-
10	923	Outside services employed.	950,200	950,200	-
11	924	Property insurance.	915,293	915,293	-
12	925	Injuries and damages.	3,720,272	3,720,272	-
13	926	Employee pensions and benefits.	13,179,899	13,179,899	-
14	928	Regulatory commission expense.	236,948	236,948	-
15	930.1	General advertising expenses.	159,213	159,213	-
16	930.2	Miscellaneous general expenses.	1,011,982	1,011,982	-
17	931	Rents	872,375	872,375	-
18	932	Maintenance of general plant.	2,007	2,007	-
19	VAR	Regulatory Adjustment (Expense Disallowance)	(215,244)	(215,244)	-
20		Subtotal Administrative & General Expenses	\$ 51,953,159	\$ 51,953,159	\$ -
21		Total Operating & Maintenance Expenses	\$ 146,055,786	\$ 146,055,786	\$ -

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Taxes Other Than Income - CARD Model Input

Column (A)		(B)
Line No.	Particulars	Total
1	Department of Transportation Pipeline User Fees	\$ 47,090
2	Other Taxes Expenses - Property / Ad Valorem	16,940,995
3	Payroll Taxes	3,506,674
4	Franchise Tax	2,259,430
5	Non-revenue taxes assigned from Shared Services Unit	1,441,288
6	Totals	<u>\$ 24,195,477</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Depreciation Expense CARD Model Input

Line	Column (A)	(B)	(C)
<u>No.</u>	<u>Particulars</u>	<u>Account</u> <u>No.</u>	<u>Depreciation Exp.</u>
1	INTANGIBLE PLANT		
2	Organization.	301	\$ -
3	Franchise and Consents.	302	-
4	Miscellaneous intangible plant.	303	988,661
5	Subtotal Intangible Plant		988,661
6	DISTRIBUTION PLANT		
7	Land & land rights.	374	90,759
8	Structures and improvements.	375	38,546
9	Mains.	376	35,879,743
10	Measuring and regulating equipment--General.	378	549,554
11	Measuring and regulating equipment--City gate.	379	165,876
12	Services.	380	16,437,860
13	Meters.	381	3,848,232
14	Meter installations.	382	1,476,514
15	House regulators.	383	1,036,817
16	Industrial measuring and regulating station equipment.	385	(5,357)
17	Other property on customers' premises.	386	-
18	Other equipment.	387	-
19	Regulatory Adjustment (disallowed capitalized expenses)		-
20	Subtotal Distribution Plant		59,518,544
21	GENERAL PLANT		
22	Land & land rights.	389	-
23	Structures and improvements.	390	258,129
24	Office furniture and equipment.	391	103,129
25	Transportation equipment.	392	-
26	Stores equipment.	393	264
27	Tool, shop and garage equipment.	394	63,062
28	Laboratory equipment.	395	10,551
29	Power operated equipment.	396	-
30	Communication equipment.	397	109,657
31	Miscellaneous equipment.	398	360,060
32	Other tangible property	399	1,268,551
33	Shared Services Unit	VAR	8,700,040
34	Subtotal General Plant		10,873,443
35	Overall Totals		\$ 71,380,648

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Depreciation Expense CARD Model Input

Line	Column (A)	(B)	(C)
<u>No.</u>	<u>Particulars</u>	<u>Account</u> <u>No.</u>	<u>Depreciation Exp.</u>
1	INTANGIBLE PLANT		
2	Organization.	301	\$ -
3	Franchise and Consents.	302	-
4	Miscellaneous intangible plant.	303	988,661
5	Subtotal Intangible Plant		988,661
6	DISTRIBUTION PLANT		
7	Land & land rights.	374	90,759
8	Structures and improvements.	375	38,546
9	Mains.	376	35,879,743
10	Measuring and regulating equipment--General.	378	549,554
11	Measuring and regulating equipment--City gate.	379	165,876
12	Services.	380	16,437,860
13	Meters.	381	3,848,232
14	Meter installations.	382	1,476,514
15	House regulators.	383	1,036,817
16	Industrial measuring and regulating station equipment.	385	(5,357)
17	Other property on customers' premises.	386	-
18	Other equipment.	387	-
19	Regulatory Adjustment (disallowed capitalized expenses)		-
20	Subtotal Distribution Plant		59,518,544
21	GENERAL PLANT		
22	Land & land rights.	389	-
23	Structures and improvements.	390	258,129
24	Office furniture and equipment.	391	103,129
25	Transportation equipment.	392	-
26	Stores equipment.	393	264
27	Tool, shop and garage equipment.	394	63,062
28	Laboratory equipment.	395	10,551
29	Power operated equipment.	396	-
30	Communication equipment.	397	109,657
31	Miscellaneous equipment.	398	360,060
32	Other tangible property	399	1,268,551
33	Shared Services Unit	VAR	8,700,040
34	Subtotal General Plant		10,873,443
35	Overall Totals		\$ 71,380,648

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Gas Plant In Service - Test Year, As Adjusted - Input

Line No.	Column (A) Particulars	(B) Account No.	(C) Gross Plant	(D) Accumulated Reserve	(E) Net Plant
1	INTANGIBLE PLANT				
2	Franchise and Consents.	302	18,896	\$ 7,231	\$ 11,665
3	Misc. intangible plant (Computer Software)	303	15,612,892	12,373,556	3,239,336
4	Subtotal Intangible Plant		15,631,788	12,380,787	3,251,001
5	DISTRIBUTION PLANT				
6	Land & land rights.	374	2,967,291	1,071,031	1,896,260
7	Structures and improvements.	375	1,107,653	949,813	157,840
8	Mains.	376	1,031,027,110	285,116,636	745,910,474
9	Measuring and regulating equipment-General.	378	15,791,769	10,170,396	5,621,373
10	Measuring and regulating equipment-City gates.	379	4,766,555	2,049,566	2,716,990
11	Services.	380	472,352,316	292,737,304	179,615,013
12	Meters.	381	110,581,388	41,300,504	69,280,884
13	Meter installations.	382	42,428,567	16,603,677	25,824,890
14	House regulators.	383	29,793,585	10,162,315	19,631,269
15	Industrial measuring-regulating station equip.	385	(153,945)	(3,134)	(150,811)
16	Other property on customers' premises.	386	0	0	0
17	Other Equipment	387	0	0	0
18	Regulatory Adj. (disallowed capitalized expenses)		-	0	(0)
19	Subtotal Distribution Plant		1,710,662,289	660,158,108	1,050,504,181
20	GENERAL PLANT				
21	Land & land rights.	389	1,691,154	-	1,691,154
22	Structures and improvements.	390	17,927,255	12,945,570	4,981,685
23	Office furniture and equipment.	391	10,560,411	6,442,985	4,117,426
24	Transportation equipment.	392	13,373,442	10,727,021	2,646,422
25	Stores equipment.	393	7,836	942	6,894
26	Tool, shop and garage equipment.	394	1,915,852	27,793	1,888,059
27	Laboratory equipment.	395	315,804	5,503	310,300
28	Power operated equipment.	396	7,409,185	5,753,790	1,655,394
29	Communication equipment.	397	6,602,435	2,877,858	3,724,577
30	Miscellaneous equipment.	398	18,933,745	14,055,185	4,878,560
31	Other tangible property	399	10,758,346	3,950,132	6,808,215
32	Shared Services Unit		91,964,938	44,788,576	47,176,362
33	Subtotal General Plant		181,460,403	101,575,355	79,885,048
34	Overall Totals		\$ 1,907,754,481	\$ 774,114,250	\$ 1,133,640,231

**Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Adjustment to Relative Design-Day Demand**

Column (A)		(B)	(C)	(D)	(E)
Line					Industrial &
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Transport</u>
1	Design-Day Demands in Mcf	2,127,031	1,392,220	591,565	143,246
2	Ratios	<u>100.00%</u>	<u>65.45%</u>	<u>27.81%</u>	<u>6.73%</u>
3	<u>Deduction for Capacity in 2" Minimum System:</u>				
4	Maximum Hourly Flow in Cubic Feet per Hour per Location		5	5	5
5	Hours per Day		24	24	24
6	Maximum Daily Flow in Cubic Feet per Hour per Location		120	120	120
7	Number of Customers	1,596,861	1,465,493	129,935	1,433
8	Maximum Daily Flow per Class in CFH	<u>191,623,320</u>	<u>175,859,160</u>	<u>15,592,200</u>	<u>171,960</u>
9	Total Deduction (Maximum Daily Flow per Class in Mcf)	<u>191,623</u>	<u>175,859</u>	<u>15,592</u>	<u>172</u>
10	Reduced Design-Day Demands	<u>1,935,408</u>	<u>1,216,361</u>	<u>575,973</u>	<u>143,074</u>
11	Ratios	<u>100.00%</u>	<u>62.8478%</u>	<u>29.7598%</u>	<u>7.3924%</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Summary of Residential Billing Determinants

Column (A)		(B)	(C)	(D)	(E)
Line No.	Year	Month	Customers	Mcf Usage	Mcf Use Per Customer (unrounded)
1	2005	October	1,337,907	2,313,472	
2	2005	November	1,380,401	3,713,183	
3	2005	December	1,389,107	11,581,085	
4	2006	January	1,386,700	12,002,006	
5	2006	February	1,422,910	10,895,280	
6	2006	March	1,409,629	9,678,466	
7	2006	April	1,408,443	4,897,892	
8	2006	May	1,409,022	2,542,526	
9	2006	June	1,391,035	2,220,926	
10	2006	July	1,387,951	1,879,907	
11	2006	August	1,386,233	1,775,815	
12	2006	September	1,390,450	1,781,694	
13	Twelve-Months Ending August 2006		<u>1,391,649</u>	<u>65,282,251</u>	<u>46.90999777</u>
14	Customer Growth Adjustment		<u>8,275</u>	<u>388,180</u>	<u>-</u>
15	As Adjusted for Customer Growth		<u>1,399,924</u>	<u>65,670,432</u>	<u>46.90999777</u>
16	Base Load Decay Adjustment- NOT APPLICABLE		<u>1,399,924</u>	<u>-</u>	<u>-</u>
17	Adjusted for Customer Growth & Base-Load Decay		<u>1,399,924</u>	<u>65,670,432</u>	<u>46.90999777</u>
18	Weather Normalization Adjustment		<u>1,399,924</u>	<u>13,248,236</u>	<u>9.46353938</u>
19	As Adjusted		<u><u>1,399,924</u></u>	<u><u>78,918,668</u></u>	<u><u>56.37353714</u></u>

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Adjustment to Number of Residential Customers for Count Growth or (Contraction)

Line No.	Column (A) Particulars	(B) Calendar Year 2004	(C) Calendar Year 2005	(D) Month Over Month Change	(E) Current Month as a % of Prior Month	(F) Actual and Projected 2006	(G) Remarks
1	Residential						
2	January	N/A	1,369,773	N/A	N/A	1,386,700	Adopted Actual
3	February	N/A	1,371,980	N/A	N/A	1,422,910	Adopted Actual
4	March	N/A	1,371,499	N/A	N/A	1,409,629	Adopted Actual
5	April	N/A	1,368,925	N/A	N/A	1,408,443	Adopted Actual
6	May	N/A	1,362,457	N/A	N/A	1,409,022	Adopted Actual
7	June	N/A	1,356,995	N/A	N/A	1,391,035	Adopted Actual
8	July	N/A	1,355,574	N/A	N/A	1,387,951	Adopted Actual
9	August	N/A	1,356,638	N/A	N/A	1,386,233	Adopted Actual
10	September	N/A	1,357,628	N/A	N/A	1,390,450	Adopted Actual
11	October	N/A	1,337,907	(19,721)	98.5474%	1,370,252	Used Monthly Delta %
12	November	N/A	1,380,401	42,494	103.1762%	1,413,774	Used Monthly Delta %
13	December	N/A	1,389,107	8,706	100.6307%	1,422,690	Used Monthly Delta %
14	Totals	-	16,378,884	N/A		16,799,089	
15	Average					1,399,924	

THIS ADJUSTMENT IS NOT APPLICABLE (not approved in Final Order)

	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line					Use					
					Per		Months of Consumption			
No.	Year	Month	Customers	Usage	Customer		Concurrent	Trailing		
1	2002	July	1,319,152	2,204,223	1.6709		0	0		
2	2002	August	1,319,272	1,987,273	1.5063		0	0		
3	2002	September	1,321,701	2,062,898	1.5608		0	0		
4	2003	July	1,335,462	2,162,019	1.6189		0	0		
5	2003	August	1,334,602	1,946,982	1.4588		0	0		
6	2003	September	1,335,940	1,990,538	1.4900		0	0		
7	2004	July	1,351,265	2,133,748	1.5791		0	0		
8	2004	August	1,348,619	1,924,738	1.4272		0	0		
9	2004	September	1,350,023	2,043,681	1.5138		0	0		
10	2005	July	1,355,574	1,986,856	1.4657		0	0		
11	2005	August	1,356,638	1,828,930	1.3481		0	0		
12	2005	September	1,357,628	1,957,473	1.4418		0	0		
13									Indicated Base Load Per Customer - Mcf	
14									Annual	3-Year
15									<u>Decay</u>	<u>Decay</u>
16	Average Use Per Customer - July, August, September 2002							1.579342571		
17	Average Use Per Customer - July, August, September 2003							1.522599328	(0.056743)	
18	Average Use Per Customer - July, August, September 2004							1.506742501	(0.015857)	
19	Average Use Per Customer - July, August, September 2005							1.418546921	(0.088196)	(0.160796)
20	Three-Year Average Decay									(0.0535986)
21	Base Load Use Per Customer, As Adjusted							1.3649484		

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Residential Class - Customer Counts, Usage, and Associated Heating Degree Days

Line No.	Year	Month	Customers	Usage	Use Per Customer	Heating Degree Days Months of Consumption	
						Concurrent	Trailing
1	2002	July	1,319,152	2,204,223	1.670939361	0	0
2	2002	August	1,319,272	1,987,273	1.506340618	0	0
3	2002	September	1,321,701	2,062,898	1.560790224	0	0
4	2002	October	1,328,651	2,280,203	1.716179042	101	0
5	2002	November	1,337,596	5,692,684	4.255906866	335	101
6	2002	December	1,344,030	12,315,167	9.162866156	528	335
7	2003	January	1,348,299	16,373,146	12.143557178	652	528
8	2003	February	1,349,726	18,179,703	13.469180411	541	652
9	2003	March	1,348,329	15,259,874	11.317619068	280	541
10	2003	April	1,343,585	6,342,908	4.720883308	51	280
11	2003	May	1,339,341	3,275,805	2.445833436	0	51
12	2003	June	1,335,938	2,487,829	1.862233876	0	0
13	2003	July	1,335,462	2,162,019	1.618929629	0	0
14	2003	August	1,334,602	1,946,982	1.458848406	0	0
15	2003	September	1,335,940	1,990,538	1.489990568	0	0
16	2003	October	1,340,103	2,296,890	1.713965270	30	0
17	2003	November	1,349,564	3,801,365	2.816735627	226	30
18	2003	December	1,356,324	10,403,966	7.670708474	468	226
19	2004	January	1,361,305	14,206,379	10.435853097	515	468
20	2004	February	1,365,312	16,786,488	12.294983125	549	515
21	2004	March	1,364,043	11,844,475	8.683358956	140	549
22	2004	April	1,360,933	4,894,496	3.596426863	57	140
23	2004	May	1,357,626	3,447,675	2.539488048	20	57
24	2004	June	1,354,977	2,486,904	1.835384660	0	20
25	2004	July	1,351,265	2,133,748	1.579074423	0	0
26	2004	August	1,348,619	1,924,738	1.427191816	0	0
27	2004	September	1,350,023	2,043,681	1.513811987	0	0
28	2004	October	1,353,757	2,141,692	1.582035772	5	0
29	2004	November	1,361,908	3,576,756	2.626283126	230	5
30	2004	December	1,369,223	10,017,177	7.315957298	494	230
31	2005	January	1,369,773	14,898,726	10.876784694	483	494
32	2005	February	1,371,980	14,262,538	10.395587399	357	483
33	2005	March	1,371,499	10,457,099	7.624576467	259	357
34	2005	April	1,368,925	6,357,854	4.644413682	52	259
35	2005	May	1,362,457	3,335,552	2.448188824	24	52
36	2005	June	1,356,995	2,527,704	1.862721675	0	24
37	2005	July	1,355,574	1,986,856	1.465693500	0	0
38	2005	August	1,356,638	1,828,930	1.348134137	0	0

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Residential Class - Customer Counts, Usage, and Associated Heating Degree Days

Column (A)		(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Year	Month	Customers	Usage	Use Per Customer	Heating Degree Days Months of Consumption	
						Concurrent	Trailing
39	2005	September	1,357,628	1,957,473	1.441833109	0	0
40	2005	October	1,337,907	2,313,472	1.729172506	65	0
41	2005	November	1,380,401	3,713,183	2.689930680	194	65
42	2005	December	1,389,107	11,581,085	8.337071946	521	194
43	2006	January	1,386,700	12,002,006	8.655085080	304	521
44	2006	February	1,422,910	10,895,280	7.657040656	437	304
45	2006	March	1,409,629	9,678,466	6.865966797	170	437
46	2006	April	1,408,443	4,897,892	3.477522143	6	170
47	2006	May	1,409,022	2,542,526	1.804461435	0	6
48	2006	June	1,391,035	2,220,926	1.596599417	0	0
49	2006	July	1,387,951	1,879,907	1.354447967	0	0
50	2006	August	1,386,233	1,775,815	1.281036103	0	0
51	2006	September	1,390,450	1,781,694	1.281379546	0	0

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Calculation of Residential Design-Day

Line No.	Column (A)	(B)
	<u>Particulars</u>	<u>Amounts</u>
1	Residential Usage - As Adjusted in Mcf from Exhibit MT-36	78,918,668
2	Annual Number of Days	365
3	Residential Average Annual Daily Use (Line 1 / Line 2) in Mcf	216,216
4	Number of Residential Customers, As Adjusted	1,399,924
5	Annual Average Daily Use Per Customer (Line 3 / Line 4) in Mcf	0.154
6	Annual Heating Degree Days for Usage on Line 1	2,193
7	Annual Number of Days	365
8	Average Annual Daily Heating Degree Days, As Adjusted (Line 6 / Line 7) in Mcf	6.00712
9	Number of Heating Degree Day - System Design	50
10	Heating Degree Day Differential between Design and Adjusted Average (Line 9 less Line 8)	43.99
11	Residential Coefficient based on Multiple Regression Analysis on Exhibit MT-40	0.019095116
12	Adjustment to Annual Average Daily Use Per Customer to Design Day Weather (Line 10 X Line 11)	0.84
13	Residential Design Day Consumption per Customer (Line 12 + Line 5)	0.994
14	Residential Class Design Day (Line 13 X Line 4)	<u>1,392,220</u>

**Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Residential Class Multiple Regression Results**

Line No.	Column (A) Particulars	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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1 SUMMARY OUTPUT

2 Regression Statistics

3	Multiple R	0.992589866
4	R Square	0.985234641
5	Adjusted R Square	0.984619418
6	Standard Error	0.464592822
7	Observations	51

8 ANOVA

	df	SS	MS	F	Significance F
9 Regression	2	691.3244238	345.6622119	1601.42614	1.15307E-44
10 Residual	48	10.36063154	0.21584649		
11 Total	50	701.6850553			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
13 Intercept	1.417904654	0.084430137	16.79382158	9.91175E-22	1.24814649	1.587662819	1.24814649	1.587662819
14 X Variable 1	0.006943427	0.00049214	14.10864205	1.06339E-18	0.005953913	0.007932941	0.005953913	0.007932941
15 X Variable 2	0.012151689	0.00049214	24.69152942	6.20018E-29	0.011162175	0.013141203	0.011162175	0.013141203
16	0.019095116							

17

18 Sum of X Variable 1 & 2 Coefficients 0.019095116

19 Heating Degree Days for 12 Months Ending August 2006 1,697

20 Ten-Year Ending 2005 Average Heating Degree Days 2,193

21 Increase (Decrease) in Heating Degree Days to Reflect 10-Year Average 495.6

22 Change in Annual Use Per Customer to Reflect Normal 10-Year Average Heating Degree Days 9.463539378

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Summary of Commercial Billing Determinants

Column (A)		(B)	(C)	(D)	(E)
Line No.	Year	Month	Customers	Mcf Usage	Mcf Use Per Customer (unrounded)
1	2005	October	114,690	2,526,762	
2	2005	November	120,990	3,116,276	
3	2005	December	123,943	6,102,757	
4	2006	January	121,856	6,635,590	
5	2006	February	125,427	5,996,002	
6	2006	March	123,418	5,779,411	
7	2006	April	122,498	3,716,233	
8	2006	May	124,312	2,780,392	
9	2006	June	122,792	2,764,518	
10	2006	July	122,931	2,038,553	
11	2006	August	121,508	2,223,273	
12	2006	September	122,263	2,191,558	
13	Twelve-Months Ending August 2006		<u>122,219</u>	<u>45,871,325</u>	<u>375.32073957</u>
14	Customer Growth Adjustment		<u>277</u>	<u>104,083</u>	<u>-</u>
15	As Adjusted for Customer Growth		<u>122,496</u>	<u>45,975,408</u>	<u>375.32073957</u>
16	Base Load Decay Adjustment- NOT APPLICABLE		<u>122,496</u>	<u>-</u>	<u>-</u>
17	Adjusted for Customer Growth & Base-Load Decay		<u>122,496</u>	<u>45,975,408</u>	<u>375.32073957</u>
18	Weather Normalization Adjustment		<u>122,496</u>	<u>5,088,642</u>	<u>41.54117998</u>
19	As Adjusted		<u><u>122,496</u></u>	<u><u>51,064,050</u></u>	<u><u>416.86191955</u></u>

Railroad Commission of Texas - GUD 9670 - Final Order

Atmos Energy Corporation, Mid-Tex Division

Adjustment to Number of Commercial Customers for Count Growth or (Contraction)

Column (A)		(B)	(c)	(D)	(E)	(F)	(G)
Line No.	Particulars	Calendar Year <u>2004</u>	Calendar Year <u>2005</u>	Month Over Month <u>Change</u>	Current Month as a % of Prior Month	Actual and Projected <u>2006</u>	<u>Remarks</u>
1	Commercial						
2	January	N/A	124,966	N/A	N/A	121,856	Adopted Actual
3	February	N/A	125,075	N/A	N/A	125,427	Adopted Actual
4	March	N/A	124,604	N/A	N/A	123,418	Adopted Actual
5	April	N/A	123,879	N/A	N/A	122,498	Adopted Actual
6	May	N/A	123,009	N/A	N/A	124,312	Adopted Actual
7	June	N/A	122,354	N/A	N/A	122,792	Adopted Actual
8	July	N/A	121,886	N/A	N/A	122,931	Adopted Actual
9	August	N/A	121,496	N/A	N/A	121,508	Adopted Actual
10	September	N/A	121,142	N/A	N/A	122,263	Adopted Actual
11	October	N/A	114,690	(6,452)	94.6740%	115,751	Used Monthly Delta %
12	November	N/A	120,990	6,300	105.4931%	122,110	Used Monthly Delta %
13	December	N/A	123,943	2,953	102.4407%	125,090	Used Monthly Delta %
14	Totals	N/A	1,468,034	N/A		1,469,956	
15	Average		122,336	934		122,496	

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Calculation of Commercial Design Day

<u>Line No.</u>	Column (A) <u>Particulars</u>	(B) <u>Figures</u>
1	Commercial Usage - As Adjusted in Mcf from Exhibit MT-42	51,064,050
2	Annual Number of Days	365
3	Residential Average Annual Daily Use (Line 1 / Line 2) in Mcf	139,902
4	Number of Residential Customers, As Adjusted	122,496
5	Annual Average Daily Use Per Customer (Line 3 / Line 4) in Mcf	1.142
6	Annual Heating Degree Days for Usage on Line 1	2,194
7	Annual Number of Days	365
8	Average Annual Daily Heating Degree Days, As Adjusted (Line 6 / Line 7) in Mcf	6.01096
9	Number of Heating Degree Day - System Design	50
10	Heating Degree Day Differential between Design and Adjusted Average (Line 9 less Line 8)	43.99
11	Commercial Coefficient based on Multiple Regression Analysis on Exhibit MT-46	0.083819976
12	Adjustment to Annual Average Daily Use Per Customer to Design Day Weather (Line 10 X Line 11)	3.69
13	Commercial Design Day Consumption per Customer (Line 12 + Line 5)	4.83
14	Commercial Class Design Day (Line 13 X Line 4)	<u>591,565</u>

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Commercial Class Multiple Regression Results

Line No.	Column (A) Particulars	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	SUMMARY OUTPUT								
2	Regression Statistics								
3	Multiple R	0.99182602							
4	R Square	0.98371885							
5	Adjusted R Square	0.98304046							
6	Standard Error	2.15417364							
7	Observations	51							
8	ANOVA								
9		df	SS	MS	F	Significance F			
10	Regression	2	13458.24515	6729.122573	1450.096904	1.203E-43			
11	Residual	48	222.7422751	4.640464064					
12	Total	50	13680.98742						
13		Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
14	Intercept	19.3455096	0.391476507	49.41678293	8.01756E-43	18.558393	20.13262582	18.5583933	20.13263
15	X Variable 1	0.02558423	0.002281901	11.21180442	5.25231E-15	0.0209962	0.030172301	0.02099616	0.030172
16	X Variable 2	0.05823574	0.002281901	25.52071094	1.41784E-29	0.0536477	0.062823814	0.05364767	0.062824
17	Sum	0.08381998							
18	Sum of X Variable 1 & 2 Coefficients						0.08381998		
19	Test Year Heating Degree Days					1,697			
20	Ten Year Normal Heating Degree Days					2,193			
21	Increase (Decrease) in Heating Degree Days to Reflect Normal						495.6		
22	Change in Annual Use Per Customer to Reflect Normal Heating Degree Days						41.54118		

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Calculation of Current Rider GCR Part B
Pipeline Costs

Line No	Item	Estimated Billing Units	CGS Rate	Total
	(a)	(b)	(c)	(d)
1	Meter Charge	8,796	\$562.20	\$4,945,111
2				
3	Capacity Costs	29,128,773	\$0.9988	\$29,093,818
4				
5	Commodity Charge	Mcf	MMBtu	MMBtu Including LUFG
6	Residential	78,918,668	80,812,716	82,833,034
7	Commercial	51,064,050	52,289,587	53,596,827
8	Industrial & Transportation-Standard	39,851,848	40,808,292	41,828,500
9	Industrial & Transportation-Non Stanc	12,432,866	12,731,255	13,049,536
10	Total	182,267,432	186,641,850	191,307,896
11			\$0.2103	\$40,232,051
12				
13	Estimated Pipeline Cost			\$74,270,980
14	Gas Utility Tax			371,355
15				
16	Total Rider GCR Part B			<u>\$74,642,335</u>
17				
18	Present Allocation			
19		Allocation Factor	Rider GCR Part B	Volumes Rate Per Unit
20	Rate R	0.499741459	\$ 37,301,869	82,293,561 Mcf \$0.4533 Mcf
21	Rate C	0.279835093	20,887,545	51,947,747 Mcf \$0.4021 Mcf
22	Industrial & Transportation	0.220423449	16,452,921	53,539,547 MMBtu \$0.3073 MMBtu
23	Total Rider GCR Part B		<u>\$ 74,642,335</u>	
24				
25	Rate I & T		\$ 12,540,554	40,808,292 MMBtu
26	Non-Standard Contracts		3,912,367	12,731,255 MMBtu
27	Industrial & Transportation		<u>\$ 16,452,921</u>	<u>53,539,547</u> MMBtu
28				
29	Rider GCR Part B excluding Non-Standard Contracts		<u>\$ 70,729,969</u>	

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Adjusted Bill Distribution Record - Residential

Line No.	Column (A) Particulars	(B)	(C)	(D)	(E)
1	Test Year Unadjusted Average Use	46.213			
2	Adjusted Average Use-Updated (Ccf per month)	46.978			
3					
4		<u>Current</u>	<u>Proposed</u>		
5	Block Break in CCf	30	15		
6					
7	Line 5 / Line 1	0.6492	0.324583992		
8	Line 5 / Line 2	0.6386	0.319298751		
9					
10	Line 8 minus % Upper Limit to Average Prior Interval	0.0976	0.102908751		
11					
12	Line 7 minus % Upper Limit to Average Prior Interval	0.1082	0.108193992		
13					
14	Percentage of Total for Block Break	0.44557	0.27556		
15	Percentage of Total for Prior Interval	0.39712	0.19619		
16	Difference (Line 14 minus Line 15)	0.04845	0.07937		
17					
18	Line 16 Multiplied by Line 10	0.0047	0.0082		
19					
20	Line 18 divided by Line 12	0.0437	0.0755		
21	Line 15	0.39712	0.19619		
22	Adjusted Percentage of Total for Block Break	0.4408	0.2717		
23	Class Volume	78,918,668	789,186,676		
24	First Block	34,790,206	214,408,447		
25	Other	44,128,462	574,778,229		

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Adjusted Bill Distribution Record - Commercial

Line No.	Column (A) Particulars	(B)	(C)	(D)	(E)
1	Test Year Unadjusted Average Use	337.368			
2	Adjusted Average Use-Updated	347.385			
3					
4		<u>Current</u>	<u>Proposed</u>		<u>Proposed</u>
5	Block Break in CCf	300	5000		200
6					
7	Line 5 / Line 1	0.8892	14.82061132		0.592824453
8	Line 5 / Line 2	0.8636	14.39325522		0.575730209
9					
10	Line 8 minus % Upper Limit to Average Prior Interval	0.2708	1.054695221		0.279320209
11					
12	Line 7 minus % Upper Limit to Average Prior Interval	0.2964	1.482051321		0.296414453
13					
14	Percentage of Total for Block Break	0.29165	0.86274		0.22525
15	Percentage of Total for Prior Interval	0.22525	0.8489		0.13948
16	Difference (Line 14 minus Line 15)	0.0664	0.01384		0.08577
17					
18	Line 16 Multiplied by Line 10	0.0180	0.0146		0.0240
19					
20	Line 18 divided by Line 12	0.0607	0.0098		0.0808
21	Line 15	0.22525	0.8489		0.13948
22	Adjusted Percentage of Total for Block Break	0.2859	0.8587		0.2203
23	Total Volume	51,064,050	51,064,050		510,640,500
24	First Block	14,599,524			112,495,960
25	Second Block	29,251,687			398,144,540
26	Other	7,212,839			

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division
Adjusted Bill Distribution Record - Industrial & Transportation

Line No.	Column (A) Particulars	(B)	(C)	(D)	(E)
1	Test Year Unadjusted Average Use	3603.856491			
2	Adjusted Average Use-Updated	4,628			
3					
4		<u>Current</u>	<u>Current</u>		<u>Current</u>
5	Block Break in CCf	1500	5000		50000
6					
7	Line 5 / Line 1	0.4162	1.387402637		13.87402637
8	Line 5 / Line 2	0.3241	1.080322925		10.80322925
9					
10	Line 8 minus % Upper Limit to Average Prior Interval	0.0466	-0.168337075		-1.683390753
11					
12	Line 7 minus % Upper Limit to Average Prior Interval	0.1387	0.138742637		1.387406372
13					
14	Percentage of Total for Block Break	0.26914	0.54861		0.96102
15	Percentage of Total for Prior Interval	0.19966	0.52262		0.95308
16	Difference (Line 14 minus Line 15)	0.06948	0.02599		0.00794
17					
18	Line 16 Multiplied by Line 10	0.0032	-0.0044		-0.0134
19					
20	Line 18 divided by Line 12	0.0233	-0.0315		-0.0096
21	Line 15	0.19966	0.52262		0.95308
22	Adjusted Percentage of Total for Block Break	0.2230	0.4911		0.94345
23	Total Volume	53,539,547	53,539,547		53,539,547
24	First Block	11,939,601			50,511,677
25	Second Block	14,352,933			3,027,870
26	Third Block	24,219,144			
27	Other	3,027,870			

Railroad Commission of Texas - GUD 9670 - Final Order
Atmos Energy Corporation, Mid-Tex Division

Industrial & Transportation Volumes - Standard Contracts

MMBtu						
Line	Month/Year	HDDs	Customers	Deliveries	UPC	
1	Jan-04	515	970	2,783,073	2,869	
2	Feb-04	549	964	5,023,432	5,211	
3	Mar-04	140	933	3,523,025	3,776	
4	Apr-04	57	950	2,922,609	3,076	
5	May-04	20	947	3,144,639	3,321	
6	Jun-04	0	933	3,417,150	3,663	
7	Jul-04	0	917	2,323,695	2,534	
8	Aug-04	0	909	2,935,485	3,229	
9	Sep-04	0	905	3,092,363	3,417	
10	Oct-04	5	904	2,974,380	3,290	
11	Nov-04	230	910	3,242,172	3,563	
12	Dec-04	494	903	5,033,852	5,575	
13	Jan-05	483	928	4,431,800	4,776	
14	Feb-05	357	888	3,745,147	4,218	
15	Mar-05	259	894	4,056,119	4,537	
16	Apr-05	52	882	3,118,300	3,535	
17	May-05	24	888	2,952,898	3,325	
18	Jun-05	0	856	3,079,714	3,598	
19	Jul-05	0	853	2,725,927	3,196	
20	Aug-05	0	850	3,142,739	3,697	
21	Sep-05	0	851	2,851,990	3,351	
22	Oct-05	65	845	2,983,698	3,531	
23	Nov-05	194	857	3,313,406	3,866	
24	Dec-05	521	858	3,923,120	4,572	
25	Jan-06	304	871	4,164,748	4,782	
26	Feb-06	437	870	3,895,660	4,478	
27	Mar-06	170	856	3,887,482	4,541	
28	Apr-06	6	869	2,887,145	3,322	
29	May-06	0	858	3,145,725	3,666	
30	Jun-06	0	859	2,779,558	3,236	
31	Jul-06	0	883	2,831,651	3,207	
32	Aug-06	0	908	2,947,184	3,246	
33	Sep-06	0	883	2,910,380	3,296	
34						
35	12 Months Ended September 2006			Bills	MMBtu	HDDs
36				10,417	39,669,757	1,697
37				868	45,698	Use Per Customer
38				868	1,316.06	Weather Adjustment
39	As Adjusted			868	47,014	40,808,292
40	Adjustment Amount					1,138,535

