Exhibit No.: Ex No. 11NP
Issue: Cost Allocations, Weather Normalization for Test Year Consumption, Adjustment to ADIT, Reconciliation of Billing Cyle Volumes and Customers Counts to Booked Volumes and Counts
Witness: James C. Cagle
Type of Exhibit: Direct Testimony
Sponsoring Party: Atmos Energy Corporation
Case No.: GR-2006-0387
Date Testimony Prepared: April 4, 2006

PF
11-30-06

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2006-0387

DIRECT TESTIMONY

OF

JAMES C. CAGLE

ON BEHALF OF

ATMOS ENERGY CORPORATION

Atmos Exhibit No. 11NP
Case No(s). GR-2006-0387
Date 11-30-06 Rptr PF

April 2006

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Atmos Energy Corporation's Tariff Revision Designed to Consolidate Rates and Implement a General Rate Increase for Natural Gas Service in the Missouri Service Area of the Company.	))))	Case No.

AFFIDAVIT OF NAME

STATE OF TEXAS)
) **ss**
COUNTY OF DALLAS)

James C. Cagle, being first duly sworn on his oath, states:

1. My name is James C. Cagle. I work in Dallas, Texas, and I am employed by Atmos Energy Corporation, as Manager, Rates and Revenue Requirements, for Atmos Energy Corporation.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Atmos Energy Corporation consisting of 15 pages and Schedules JCC-1, JCC-2, and JCC-3 all of which having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

James C. Cagle

Subscribed and sworn before me this 4th day of April 2006.

Ethel Z. Taylor
Notary Public

My commission expires: August 13, 2006

ETHEL Z TAYLOR
Notary Public
State of Texas
My Commission Expires
August 13, 2006

MISSOURI PUBLIC SERVICE COMMISSION

DOCKET NO.

PREPARED DIRECT TESTIMONY

OF

JAMES C. CAGLE

On Behalf of

ATMOS ENERGY CORPORATION

I. POSITION AND QUALIFICATIONS

Q. Please state your name, title and business address.

A. My name is James C. Cagle. I am the Manager of Rates and Revenue Requirements for Atmos Energy Corporation ("Atmos" or the "Company"). My business address is 5430 LBJ Freeway, Suite 700, Dallas, Texas 75240.

Q. Please summarize your educational background and professional experience.

A. I received a Bachelor of Accountancy degree from the University of Oklahoma in 1987. I am a Certified Public Accountant licensed in the state of Texas. I have been employed by Atmos since 1989. I was initially employed in Atmos' financial reporting department. For the past thirteen years, except for the period from September 1997 through February 1998 when I was employed by GTE in its Costing department, I have worked in Atmos' rates department.

Q. Please describe your current responsibilities and qualifications.

A. As Manager of Rates and Revenue Requirements, I am primarily responsible for rate studies of and assisting in the design and implementation of rates for Atmos' regulated utility operations. I am also responsible for oversight of certain rate related compliance

and reporting requirements prescribed by Atmos' various regulatory commissions. Part of my responsibilities also include participation in the preparation, updating and implementation of the Company's Cost Allocation Manual (CAM), which is attached as Schedule DMM-1 to the testimony of Company witness Daniel M. Meziere. For a significant portion of the past thirteen years, I have performed rate studies or portions of rate studies for the design and implementation of rates for a majority of the Atmos' operations.

Q. Have you previously provided testimony before the Missouri Public Service Commission?

A. No. However, I have provided testimony before several state commissions. Attachment JCC-1 lists the various states and dockets in which I have testified.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. I am sponsoring the cost allocations made for ratemaking purposes, the weather normalization adjustment for test year consumption, the adjustment to accumulated deferred income tax and the reconciliation of billing cycle volumes and customer counts to booked volumes and customer counts.

Q. Are you sponsoring any Schedules in connection with your testimony?

A. Attached to my testimony are Schedules JCC-1, JCC-2 and JCC-3.

III. COST ALLOCATIONS

Q. What are cost allocations?

A. Basically, cost allocation is the process of allocating various common costs which are incurred for the benefit of two or more of the Company's rate divisions and are therefore allocable to those rate divisions.

Q. What are the common costs to which you refer?

A. Common costs include costs related to technical and support services that are provided to the Company's operating rate divisions by centralized shared services ("Shared Services"). Shared Services includes, for example, accounting, human resources, legal, rates, billing and customer support and numerous others. The costs for these Shared Services are allocated to the Company's rate divisions.

Q. Are there additional cost allocations other than Shared Services?

A. Yes. If an office rate division encompasses more than one jurisdiction, such as the Company's Mid-States rate division which provides services to the Company's utility operations in Georgia, Iowa, Illinois, Missouri, Tennessee and Virginia, then the costs from the office rate division are allocated to separate rate divisions to which it provides services.

Q. For purposes of cost allocation, what is an "operating rate division" and an "office rate division"?

A. Rate division is the Company's terminology representing an accumulation of accounting data which is applicable to an area in which rates have been set by a regulatory authority such as the Missouri Public Service Commission ("MPSC"), which we commonly refer to as an "operating rate division". For purposes of accounting and cost allocation (as opposed to the current six rate areas discussed in the testimony of Company witness Patricia Childers), the Company's Missouri operations are currently comprised of five

operating rate divisions including the Southeast Missouri (or "SEMO") rate division (designated as rate division 72), the Butler rate division (designated as rate division 70), the Kirksville rate division (designated as rate division 71), UCG Missouri (designated as rate division 97) and the Greeley Missouri rate division (designated as rate division 29). In addition to operating rate divisions, the Company has certain "office rate divisions" from which the Company's Missouri utility operations receive allocations of common costs including Shared Services (designated as rate divisions 2 and 12), the Mid-states division headquarters office (designated as rate division 91), and the Mid-States business unit central regional office (designated as rate division 88). The Company's Missouri operations also receive a small allocation from the Company's Colorado/Kansas division's headquarters office in Denver, Colorado (designated as rate division 30), because rate division 29 (the Greeley Missouri rate division) is operated through the Colorado/Kansas division.

Q. Does the Company have any methodology for allocating common costs to a rate division?

A. Yes. The rate division designation is incorporated into the Company's account coding string. As such, costs are accumulated for various operating areas or office rate divisions within the Company's general ledger. This could represent the Company's operations in a particular state or a particular area within a state and/or various office rate divisions which would appropriately allocate costs to operating rate divisions.

Q. In connection with this rate filing, is the Company proposing any changes to existing Missouri rate divisions?

A. Yes. As more fully explained in the testimony of Company witness Mrs. Childers, the Company is proposing to consolidate the existing six rate areas in Missouri into three operating rate areas to be known as the Southern Missouri rate division, the Northern Missouri rate division and the Western Missouri rate division. The new rate areas will also become the applicable operating rate divisions in Missouri for accounting and cost allocation purposes.

Q. Are cost allocations necessary in the Company's Missouri rate filing?

A. Yes. It is appropriate and necessary to allocate the common costs incurred for the benefit of ratepayers in multiple regulatory jurisdictions to the various jurisdictions which receive those services. For example, the company's Shared Services provide various services including accounting, billing and customer support, legal, finance, etc., to each of the Company's utility operations in the twelve states in which Atmos operates. Missouri customers receive the benefits of these services and the allocation of these costs ensures that Missouri customers receive a reasonable portion of the costs of these services.

In addition to Shared Services, the Mid-states division headquarters office and central region office provide services to Missouri. A portion of the costs related to these offices is also allocated to Missouri.

Q. Please describe the Company's cost allocation methodology.

A. The Company allocates certain types of common costs to its operating rate divisions for management purposes as well as for reporting and ratemaking purposes. Operations and Maintenance ("O&M") expense, depreciation expense, and taxes, other than income taxes, expense that represent common costs are allocated on the books of the Company.

Other common costs such as commonly utilized plant in service and other ratebase items are not allocated on the books of the Company but are allocated for ratemaking purposes. These costs are allocated based on accepted methodologies which are further outlined below in order to fully show the costs of providing utility service in each of the regulatory jurisdictions within which the Company serves customers.

Q. In your answer, you differentiate between common costs which are allocated on the books of the Company and those that are allocated for ratemaking purposes. Can you explain the difference?

A. Yes. Operations and Maintenance (O&M) expense, depreciation expense, and taxes, other than income taxes, expense related to Shared Services, the Mid-states division's headquarters office and central region office are allocated on the Company's books and records utilizing the allocation methodologies described in detail in the CAM attached to Mr. Meziere's testimony. The Company allocates these expenses within its books and records as a part of its normal accounting cycle. The allocation factors used are generally calculated once per year, updated at the beginning of the Company's fiscal year (October 1), and utilized for the entire year unless a material event occurs which would significantly change the factors.

For those Shared Services costs which are not allocated on the Company's books and records, composite factors are used to allocate costs. Some examples of Shared Services costs for which composite factors are used for allocating such expenses for ratemaking purposes would include plant in service and accumulated deferred income taxes, as well as other rate base items.

Q. How are composite factors derived?

A. The composite factors are derived based upon a three-factor formula comprised of:

1. The simple average of the relative percentage of gross plant in service for each of the Company's business units to the total gross plant in service for Atmos' business units (excluding Shared Services);

2. The relative percentages of number of customers for each of the Company's business units to the total number of customers for the Company; and

3. The relative percentages of direct O&M expenses for each of the Company's business units to the total direct operation and maintenance expenses (excluding Shared Services).

Shared Services allocations to the business unit are then added to the business unit general office costs and then further allocated to the applicable office rate divisions. For the Mid-states business unit, the factors utilized for further allocating applicable Shared Services and Mid-states general office costs are based on the relative percentages of average number of customers served to the total average number of customers served for Mid-states for O&M expenses and the relative percentages of gross plant in service for each of the Mid-states jurisdictions to the total gross plant in service for Mid-states (excluding the Mid-states general office and the central and eastern regional offices) for depreciation expense and taxes, other than income tax, expense. Other costs not allocated on the Company's books and records are also allocated using the same methodology.

Q. How are Shared Services costs allocated within the Company's Missouri rate filing?

A. O&M expense, depreciation expense, and taxes, other than income taxes, are allocated in the Company's filing utilizing the methodologies set forth in the CAM. As previously stated, the Company does not allocate ratebase items for Shared Services (such as plant in

service or accumulated deferred income taxes) within its books and records. Instead, these items are allocated in the context of rate proceedings such as this one and for certain reporting purposes. In this filing, ratebase items and ratemaking adjustments were allocated utilizing the composite factors set forth and described in Schedule JCC-2 attached to my testimony. Such composite factors were derived utilizing the methodology described herein.

IV. WEATHER NORMALIZATION ADJUSTMENT

Q. In connection with the Company's rate filing, have you performed a weather normalization adjustment?

A. Yes. My analysis normalizes the effects of weather on test year consumption for purposes of establishing the normalized billing determinants, which are factored into the Company' revenue deficiency calculation.

Q. Please describe the adjustment related to the normalization of test period consumption for the effects of weather?

A. The adjustment to normalize the test period consumption for the effects of weather is calculated in worksheet WP 2-2 of Schedule RMB-2 attached to the testimony of Company witness Rebecca M. Buchanan. This calculation is made utilizing a weather dependency factor and a base load factor using a linear regression of the actual usage per bill and actual heating degree days for the test year. Calculations are made for customers in the proposed three Southern Northern and Western Missouri rate divisions, which are tied to geographically situated weather reporting stations, and are separately calculated for residential customers and for commercial customers. Atmos witness Mr. Smith describes the three geographic areas in his testimony.

Q. What is a heating degree day?

A. A heating degree day (commonly referred to as HDD) is a measure of the coldness of the weather experienced, based on the extent to which the daily mean temperature falls below a reference temperature, usually 65 degrees Fahrenheit. For example, if the high temperature on December 9 was +13 F° and the low was -4 F°, then the average daily temperature was +5 F°. The difference between +65 F° and +5 F° is 60 F° yielding 60 heating degree days.

Q. How was the actual number of HDDs for the test period determined for purposes of the weather normalization adjustment?

A. This information was retrieved directly from the National Oceanic and Atmospheric Administration ("NOAA").

Q. Once the actual number of HDDs was determined, were there any additional determinations to be made relative to HDDs?

A. Yes. The adjustment requires the determination of the normal number of HDDs in comparison to actual HDDs.

Q. How was the normal number of HDDs for the test period determined?

A. The adjustment utilizes a HDD normal which is calculated using a 15-year normal of daily heating degree days ending June 30, 2005. The heating degree day normal is smoothed based on a direct percentage comparison to the NOAA published 30-year daily heating degree day normal data. Additionally, the 15-year daily normal heating degree days are calculated to be consistent with the calculation of actual heating degree days published by NOAA.

Q. After calculating the HDD normal, how was the adjustment calculated?

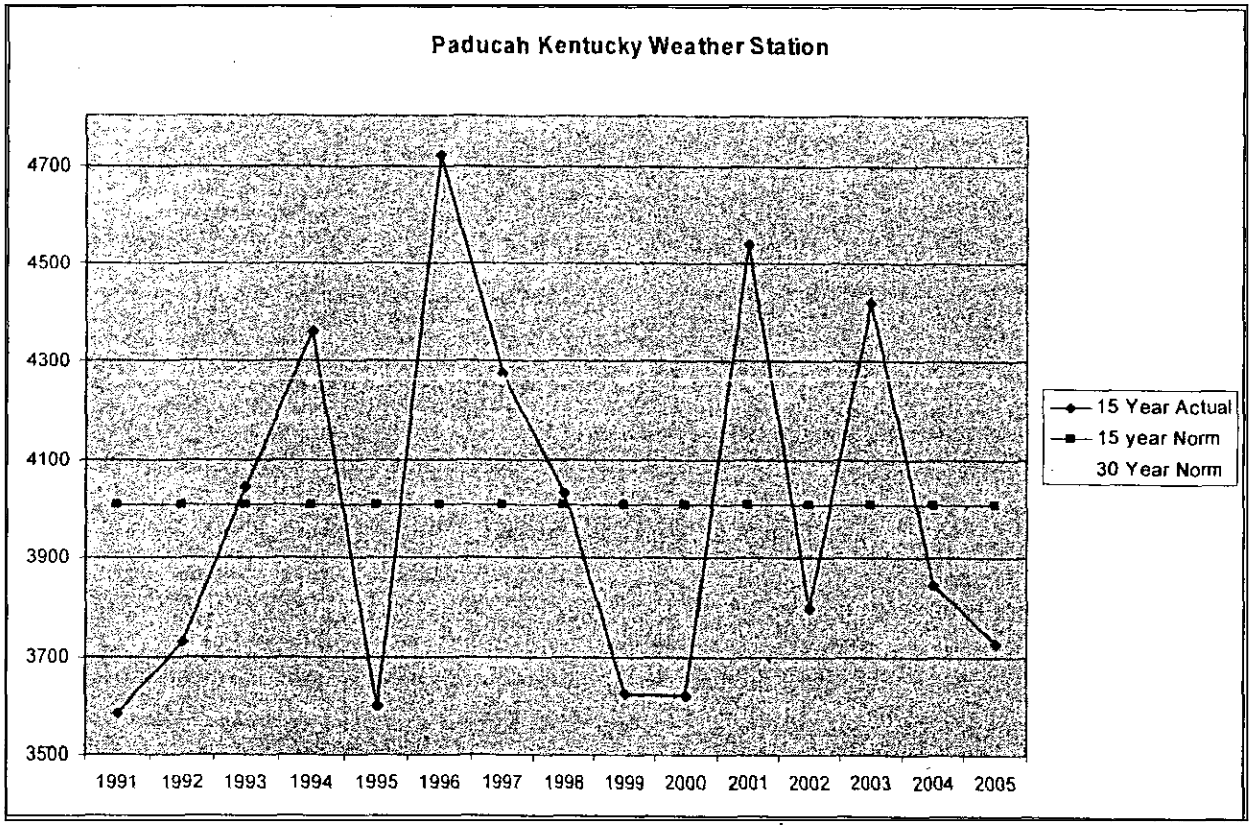
A. As shown on workpaper WP 2-2 of Schedule RMB-2 attached to Mrs. Buchanan's testimony, the calculation of this adjustment divides actual volumes billed by the number of bills rendered for each month to arrive at Sales per Bill. The difference between actual and normal heating degree days is calculated and multiplied by the weather dependency factor to arrive at the weather adjustment per bill. The Sales per bill and the weather adjustment per bill are summed and then multiplied by the number of bills rendered for the month to arrive at normalized test period sales volumes. The adjustment is the sum of the difference in normalized test period sales volumes for the historic period and actual volumes for the historic period. This adjustment to volumes is summarized on workpaper WP 2-1 attached to Mrs. Buchanan's testimony and then integrated into Schedule RMB-2.

Q. Why is a 15-year HDD normal appropriate?

A. The graph below illustrates why a 15-year HDD normal is appropriate. The graph includes data for the Paducah Kentucky Barkley Regional Airport weather station which is one of the weather stations utilized for the weather normalization adjustment. As shown on the graph, the 15 year HDD Normal more closely matches recent weather history. The 30 year HDD Normal is the 2000 NOAA published normal and reflects weather from the period to July 1971 through June 2000. The most recent data used by NOAA in this Normal is 5 years previous to the test year in this case.

Additionally, had the Company's proposed Weather Normalization Adjustment ("WNA") Rider been in place for the 15 years illustrated in the graph, the 30 year Normal would have resulted in a reduction to the customer's bill in four years and a charge in

eleven years. Utilizing the 15 year Normal proposed by the Company would have resulted in a reduction to customer's bills in seven of the fifteen years and a charge in eight of the fifteen years.



Q. What is the WNA Rider?

A. Simply stated, the WNA rider is a rate mechanism which aids in eliminating the effects of abnormal weather on customer bills and the Company's earnings. A more detailed description of weather normalization is contained in the testimony of Company witness Gary L. Smith.

Q. Is the Company proposing a weather normalization mechanism as part of this rate filing?

A. Yes. The Company proposes to implement a Weather Normalization Adjustment (WNA) Rider, the purpose and scope of which is described in Mr. Smith's testimony. The proposed WNA formula is also specified in Mr. Smith's testimony.

Q. Please discuss the adjustment to normalize test period consumption in the Company's rate filing in relation to the proposed WNA.

A. The proposed WNA discussed in Mr. Smith's testimony calculates a weather adjustment on each applicable customer's bill using the actual and normal heating degree days occurring between the billing cycles for the customer. This calculation adjusts the customers' bill to match the normal heating degree days which were used to develop the tariff rates thereby theoretically adjusting the margin revenue received by the Company to the levels approved in the Company's last filing. Consequently, whether a 15 year, 20 year, 30 year, or 60 year normal is calculated, the end result is that the non PGA portion of the customer's bill related to the tariff rates is virtually unchanged due to weather fluctuations. The WNA Rider applies to margin rates only and does not apply to the Company's PGA rates.

The heat sensitive and base load factors calculated in workpaper WP 2-2 to Schedule RMB-2 attached to Mrs. Buchanan's testimony are the HSF (heat sensitive factor) and BL(Base Load factor) referred to in the WNA formula set forth in Mr. Smith's testimony. These same factors would apply whether the WNA mechanism is applied to the rate or to consumption.

V. ACCUMULATED DEFERRED INCOME TAX

Q. Does the Company's rate filing reflect an adjustment to Accumulated Deferred Income Tax (ADIT)?

A. Yes. The purpose of this adjustment is to correctly represent ADIT attributable to Missouri. The adjustment removes items which specifically relate to jurisdictions other than Missouri as well as including items which specifically relate to Missouri that had been inadvertently attributed to other jurisdictions. The adjustment also normalizes the ADIT impact of the over / under recovery of gas cost and removes the ADIT impact of an adjustment made by Mrs. Buchanan. This adjustment is included as workpaper WP 7-4 in Schedule RMB-7 attached to Mrs. Buchanan's testimony.

Q. What items specifically relate to jurisdictions other than Missouri?

A. Items which are related to jurisdictions other than the Company's Missouri operations are: Ad Valorem Taxes, Amortization – LGS Acquisition 1810.13523, Deferred Expense Projects, Deferred Projects – MVG Acquisition, Deferred Projects – TXU Acquisition, OHGC Deposit Refund Adjustment, Investment Banking Adv Fee (MVG), Union Gas – Non Compete, Monarch – Non Compete, and Deferred ITC – UCG non-utility. In addition, amounts related to Deferred Intercompany Gain ("DIG") on Fixed Assets and DIG on Fixed Assets – UCG Storage have also been removed as part of the adjustment. These amounts relate to an intercompany gain resulting from the transfer of assets to an affiliate.

Q. What items specifically relating to Missouri were inadvertently attributed to jurisdictions other than Missouri?

The adjustment corrects the temporary difference relating to the tax basis of certain of the assets acquired from Arkansas Western Gas Company's Associated Natural Gas division ("ANG)" in 2000. The temporary difference was originally spread to the Company's rate divisions in all states. In future provision calculations, this item will be properly included in the tax basis of fixed assets. The adjustment to ADIT consolidates those amounts appropriately attributable to Missouri.

Q. Can you describe the adjustment to ADIT made by Mrs. Buchanan?

A. Yes. Amounts included for the Merger and Integration Amortization, which related to Atmos' acquisition of United Cities Gas Company, have been removed in adjustment WP 4-4 in Schedule RMB-4 attached to Mrs. Buchanan's testimony and therefore should also be removed from the calculation of ADIT.

Q. Please describe the adjustment to ADIT relating to over/under recovery of gas cost.

A. The Company's last adjustment removes the impact on ADIT of the over / under-recovery of gas cost in order to normalize the tax effect of over/under recovery of gas cost to zero.

VI. BILLING CYCLE VOLUMES AND CUSTOMER COUNTS TO BOOKED VOLUMES AND CUSTOMER COUNTS.

Q. Please describe the information provided in Schedule JCC-3.

A. As a part of the settlement of United Cities Gas Company's general rate case in 1995 (Case No. GR-95-160), UCG agreed to include billing cycle revenue and customer count data in its next general rate case filing. UCG also agreed to reconcile the billing cycle

volumes and customer counts in the report to the booked volumes and customer counts at the time of filing. Schedule JCC-3 provides both the billing cycle information as well as the reconciliation.

Q. What is the source of the billing cycle volume and customer count data?

A. The Company maintains a reporting system which provides volume and customer count data. This report was provided to me from that system and the per books information was provided by Atmos' gas accounting department. The reconciliation consists of billed volumes and a count of base charges billed per the Company's billing information reporting system as compared to the summary of the billing cycle information provided in the Schedule.

Q. Does that conclude your testimony?

A. Yes.

DOCKET	TESTIMONY STYLED AS	DATE
Virginia Corporation Commission		
PUE 000171	Atmos Energy Corporation for an increase in rates.	March-00
PUE 2003-00507	Atmos Energy Corporation for an increase in rates.	February-04
Colorado Public Utility Commission		
00S-668G	In the matter of the tariff sheets filed by Greeley Gas Company, a Division of Atmos Energy Corp with Advice Letter No. 419 regarding comprehensive changes to the rates, terms and conditions for natural gas sales, and transportation services	November-00
Kansas Corporation Commission		
03-ATMG-1036-RTS	In the Matter of the Application of Atmos Energy for Adjustmen of its Natural Gas Rates in the States of Kansas	June-03
Railroad Commission of Texas		
9002 – 9135	Statement of Intent Filed by Energas Company to Increase Rates Charged in the 67 West Texas Cities: Petition by Energas for Review of 67 Municipal Rate Decisions	March-00
8666 - 8735	In the Matter of the Proposed Gas Rate Change of Energas Company	January-97
Louisiana Public Service Commission		
U-21922, U-23508 Consolidated	Louisiana Public Service Commission, ex parte, Consolidated Docket U-21922 and U-23508, In re: Docket No. U-21922, In re: Investigation of the Rates and Charges of Trans Louisiana Gas Company, A Division of Atmos Energy Corp. (formerly styled: Trans Louisiana Gas Company (Dallas, Texas) ex parte, Request to continue Rate Stabilization Clause (RSC) beyond the three year trial period, which expired September 3, 1995)_and now Consolidated with Docket U-23508, Trans Louisiana Gas Company, A Division of Atmos Energy Corp. ex parte, In re: Request for approval of Commodity Performance Mechanism.	March-99
U-28814	Petition of Trans Louisiana Gas Company, a regulatory division of Atmos Energy Corporation, requesting approval of a Conservation and Consumer Cost Stabilization rider.	May-05
Georgia Public Utility Commission		
20298-U	Filing of Increased Rates for Natural Gas Service	May-05

Sch :-2

ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/05

A. Composite Allocation Factor:		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	MidStates Div	KY Div	MVG	Mid-Tex Div	AESI	Atmos P/L & Storage	Atmos Energy Power Systems	Atmos Energy Holdings	Atmos Energy Marketing	Atmos P/L Mid Tex
Gross Direct PP&E	$	5,107,501,257	375,655,076	328,035,747	149,148,351	361,551,027	603,346,087	277,912,514	312,132,570	1,871,552,620	21,803	49,192,983	3,623,786	-	14,481,325	760,847,369
Average Number of Customers	#	3,067,258	297,819	228,016	73,997	259,748	295,304	174,044	250,221	1,486,911	-	2	2	-	858	336
Total O&M Expense *	$	355,851,915	23,341,950	21,499,816	7,096,213	23,356,143	30,657,293	14,763,931	42,542,084	111,777,400	321,188	1,995,825	966,186	-	20,686,517	56,847,368
(* w/o Allocation and CapGemini Billings)																
Total Composite Factor																
Gross Direct PP&E	%	100.00%	7.37%	6.42%	2.92%	7.08%	11.81%	5.44%	6.11%	36.64%	0.00%	0.96%	0.07%	0.00%	0.28%	14.90%
Average Number of Customers	%	100.00%	9.71%	7.43%	2.41%	8.47%	9.63%	5.67%	8.16%	48.48%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%
Total O&M Expense	%	100.00%	6.57%	6.04%	1.99%	6.56%	8.62%	4.15%	11.96%	31.41%	0.09%	0.56%	0.27%	0.00%	5.81%	15.98%
Total Composite Factor for FY 2006	%	100.00%	7.88%	6.63%	2.44%	7.37%	10.02%	5.09%	8.74%	38.84%	0.03%	0.51%	0.11%	0.00%	2.04%	10.30%
Atmos w/ all TXU, Plus Non-Reg (full alloc to TXU)	%	100.00%	7.88%	6.63%	2.44%	7.37%	10.02%	5.09%	8.74%	38.84%	0.03%	0.51%	0.11%	0.00%	2.04%	10.30%
Old Atmos 6, Utility Only		100.00%	16.26%	13.74%	5.08%	15.25%	20.85%	10.53%	18.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Atmos w/ Mid Tx - CSC's		100.00%	9.72%	7.44%	2.41%	8.46%	9.63%	5.68%	8.16%	48.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Atmos w/ all TXU, Reg Only (full alloc to TXU)		100.00%	8.06%	6.81%	2.50%	7.56%	10.28%	5.21%	9.06%	39.77%	0.00%	0.00%	0.00%	0.00%	0.00%	10.75%
Atmos w/ all TXU, Reg Only (1/4 alloc to TXU)		100.00%	14.23%	12.02%	4.41%	13.35%	18.15%	9.20%	16.00%	9.94%	0.00%	0.00%	0.00%	0.00%	0.00%	2.69%
Atmos w/ all TXU, Reg Only (1/2 alloc to TXU)		100.00%	12.17%	10.29%	3.78%	11.42%	15.53%	7.87%	13.69%	19.89%	0.00%	0.00%	0.00%	0.00%	0.00%	5.38%
Atmos w/ all TXU, Reg Only (3/4 alloc to TXU)		100.00%	10.12%	8.55%	3.14%	9.49%	12.90%	6.54%	11.37%	29.83%	0.00%	0.00%	0.00%	0.00%	0.00%	8.06%
Allocate to Mid-Tex Only		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00% #	0.00%	0.00%
Allocate to TX PL only		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% #	0.00%	100.00%
OH Capitalized		100.00%	8.05%	6.59%	2.37%	7.66%	9.66%	4.96%	8.62%	42.03%	0.01%	0.16%	0.03%	0.00%	0.54%	9.32%
Old Atmos 6, Utility Only - exclude LA- GAS CONTROL		100.00%	20.43%	17.26%	0.00%	0.00%	26.20%	13.25%	22.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Sch CC-2

ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/05

A. Composite Allocation Factor:		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	MidStates Div	KY Div	MVG	Mid-Tex Div	AESI	Atmos P/L & Storage	Atmos Energy Power Systems	Atmos Energy Holdings	Atmos Energy Marketing	Atmos P/L Mid Tex
Gross Direct PP&E	$	5,040,181,361	375,655,076	328,035,747	149,148,351	361,551,027	603,346,087	277,912,514	312,132,570	##########						##########
Average Number of Customers	#	3,066,396	297,819	228,016	73,997	259,748	295,304	174,044	250,221	1,486,911						336
Total O&M Expense *	$	331,882,198	23,341,950	21,499,816	7,096,213	23,356,143	30,657,293	14,763,931	42,542,084	111,777,400						56,847,368
(* w/o Allocation and CapGemini Billings)																
Total Composite Factor																
Gross Direct PP&E	%	100.00%	7.46%	6.51%	2.96%	7.17%	11.97%	5.51%	6.19%	37.13%	0.00%	0.00%	0.00%	0.00%	0.00%	15.10%
Average Number of Customers	%	100.00%	9.71%	7.44%	2.41%	8.47%	9.63%	5.68%	8.16%	48.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Total O&M Expense	%	100.00%	7.02%	6.48%	2.14%	7.04%	9.24%	4.45%	12.82%	33.68%	0.00%	0.00%	0.00%	0.00%	0.00%	17.13%
Total Composite Factor for FY 2006	%	100.00%	8.06%	6.81%	2.50%	7.56%	10.28%	5.21%	9.06%	39.77%	0.00%	0.00%	0.00%	0.00%	0.00%	10.75%
Atmos w/ all TXU, Plus Non-Reg (full alloc to TXU)	%	100.00%	7.88%	6.63%	2.44%	7.37%	10.02%	5.09%	8.74%	38.84%	0.03%	0.51%	0.11%	0.00%	2.04%	10.30%
Old Atmos 6, Utility Only		100.00%	16.26%	13.74%	5.08%	15.25%	20.85%	10.53%	18.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Atmos w/ Mid Tx - CSC's		100.00%	9.72%	7.44%	2.41%	8.46%	9.63%	5.68%	8.16%	48.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Atmos w/ all TXU, Reg Only (full alloc to TXU)		100.00%	8.06%	6.81%	2.50%	7.56%	10.28%	5.21%	9.06%	39.77%	0.00%	0.00%	0.00%	0.00%	0.00%	10.75%
Atmos w/ all TXU, Reg Only (1/4 alloc to TXU)		100.00%	14.23%	12.02%	4.41%	13.35%	18.15%	9.20%	16.00%	9.94%	0.00%	0.00%	0.00%	0.00%	0.00%	2.69%
Atmos w/ all TXU, Reg Only (1/2 alloc to TXU)		100.00%	12.17%	10.29%	3.78%	11.42%	15.53%	7.87%	13.69%	19.89%	0.00%	0.00%	0.00%	0.00%	0.00%	5.38%
Atmos w/ all TXU, Reg Only (3/4 alloc to TXU)		100.00%	10.12%	8.55%	3.14%	9.49%	12.90%	6.54%	11.37%	29.83%	0.00%	0.00%	0.00%	0.00%	0.00%	8.06%
Allocate to Mid-Tex Only		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00% #	0.00% #	0.00% #	0.00%	0.00%
Allocate to TX PL only		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% #	0.00%	0.00% #	0.00% #	0.00% #	0.00%	100.00%
OH Capitalized		100.00%	8.05%	6.59%	2.37%	7.66%	9.66%	4.96%	8.62%	42.03%	0.01%	0.16%	0.03%	0.00%	0.54%	9.32%
Old Atmos 6, Utility Only - exclude LA- GAS CONTROL		100.00%	20.43%	17.26%	0.00%	0.00%	26.20%	13.25%	22.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

MID-ST[illegible]TES DIVISION - Fiscal Year 2006 Allocations
Allocation rates based on Average # Customers
MidStates Division General Office 091DIV

line	Service Area	Sep-05	Sep-04	Average	Percent of Total Avg	State	
1	92- ILLINOIS	22,152	22,362	22,257	**7.80%**	**IL**	
2	93- TENNESSEE	119,705	116,127	117,916	**41.32%**	**TN**	
3	95- GEORGIA	63,173	63,984	63,579	**22.28%**	**GA**	
4	96- VIRGINIA	20,773	20,556	20,665	**7.24%**	**VA**	
5	70- KIRKSVILLE, MO	5,642	5,628	5,635	**1.97%**	**MO**	
6	71- BUTLER, MO	3,577	3,576	3,577	**1.25%**	**MO**	
7	72- SE MO	33,532	33,966	33,749	**11.82%**	**MO**	19.91%
8	97- MISSOURI	13,849	13,851	13,850	**4.85%**	**MO**	
9	n/a	-	-	-	**0.00%**		
10	98- IOWA	4,152	4,205	4,179	**1.46%**	**IA**	
11	**Grand Total**	286,555	284,255	285,405	100%		

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MID-ST[illegible]TES DIVISION - Fiscal Year 2006 Allocations
Allocation rates based on Average # of Customers
MidStates Regional Offices
Service Areas: Central 088DIV and East 090DIV

line	Service Area	current Sep-05	previous Sep-04	Average	Percent of Total Avg	State	
	CENTRAL 088DIV						
1	Iowa	4,152	4,205	4,179	**2.76%**	**IA**	
2	Illinois	22,152	22,362	22,257	**14.69%**	**IL**	
3	70- Kirksville, MO	5,642	5,628	5,635	**3.72%**	**MO**	
4	71- Butler, MO	3,577	3,576	3,577	**2.36%**	**MO**	
5	72- SE MO	33,532	33,966	33,749	**22.27%**	**MO**	37.49%
6	97- Missouri	13,849	13,851	13,850	**9.14%**	**MO**	
7	n/a						
8	Middle Tennessee	69,738	66,841	68,290	**45.07%**	**TN**	
9	**Total Central 088DIV**	152,642	150,429	151,536	100%		
	EAST 090DIV						
10	East Tennessee	49,967	49,286	49,627	**37.07%**	**TN**	
11	Virginia	20,773	20,556	20,665	**15.44%**	**VA**	
12	Georgia	63,173	63,984	63,579	**47.49%**	**GA**	
13	**Total East 090DIV**	133,913	133,826	133,870	100%		

UNITED CITIES GAS COMPANY
ALLOCATION BY GROSS PLANT
ALLOCATION OF UCG BUSINESS UNIT **091DIV)**
As of September 30, 2005

Sch CC-2

State	Service Area	Balance 9/30/2005	%	
ILLINOIS	092DIV	$42,004,480.63	7.04%	
TENNESSEE	093DIV	284,731,265.92	47.68%	
SOUTH CAROLINA	094DIV	0.00	0.00%	
GEORGIA	095DIV	115,803,131.84	19.40%	
VIRGINIA	096DIV	52,813,253.90	8.85%	
MISSOURI - Kirksville	070DIV	6,830,944.46	1.14%	
MISSOURI - Butler	071DIV	5,380,837.83	0.90%	
SE MO	072DIV	41,574,408.00	6.96%	14.79%
MISSOURI	097DIV	34,562,065.14	5.79%	
IOWA	098DIV	12,884,307.63	2.16%	
Ft. Benning	099DIV	448,074.10	0.08%	
Total by State		$597,032,769.45	100.00%	
UCG General Office - Cool Springs	091DIV	5,951,176.32		
Central Region Admin.	088DIV	316,368.39		
Eastern Region Admin.	090DIV	45,772.85		
Total Plant in Service for UCG		$603,346,087.01		

UNITED CITIES GAS COMPANY
ALLOCATION BY GROSS PLANT
ALLOCATION OF CENTRAL REGION **088DIV**
As of September 30, 2005

Town		Balance 9/30/2005	%	
Illinois		$42,004,480.63	13.32%	
Central Tennessee		172,212,052.50	54.58%	
Kirksville, Missouri	070DIV	6,830,944.46	**2.17%**	
Butler, Missouri	071DIV	5,380,837.83	**1.71%**	
SE MO	072DIV	41,574,408.00	**13.18%**	28.02%
Missouri	097DIV	34,562,065.14	**10.96%**	
Iowa		12,884,307.63	4.08%	
Total Central Region		$315,449,096.19	100.00%	

Allocation of Central Region 088Div to Illinois	13.32%
Allocation of Central Region 088Div to Tennessee	54.58%
Allocation of Central Region 088Div to Iowa	4.08%
Allocation of Central Region 088Div to Missouri	28.02%
	100.00%

Atmos Energy C oration
CO/KS Di .on
Development of Allocation Factors
For Fiscal Year 2006

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Div #	Division Name	Sept ' 05 Direct Property Plant & Equipment (1)	Percent of Greely Property (2)	YE Sept'05 Total O &M w/o 922 (3)	Percent of Greely O & M (4)	YE Sept '05 Number of Customers (5)	Percent of Greely Customers (6)	**CO/KS Allocations Percent (7)**
29	Missuri Division	1,017,706.77	0.31327	28,485.22	0.20758	472	0.20700	**0.24262**
31	Colorado ADM Division	133,191,429.48	40.99938	7,014,709.27	51.11771	104,485	45.82334	**45.98014**
80	KS Division	190,652,888.45	58.68734	6,679,465.75	48.67471	123,060	53.96966	**53.77724**
	Total	324,862,024.70	100.0000	13,722,660.24	100.00000	228,017	100.00000	**100.00000**

Atmos Energy Corporation
Missouri Operations
Billing Cycle Information Summary

Line No	Rate Div (a)	Rate Code (b)	Tariff Description (c)	Bill Count Total (d)	Consumption Total (e)
1	29	65UC	GGS- Commercial	490	4,818
2		65UP	GGS - Pub Auth	192	3,650
3		65UR	GGS- Residential	4,982	28,739
4	29 Total			5,664	37,207
5					
6					
7	70	AKCF	SGS	10,299	208,417
8		AKCI	SGS	24	5,053
9		AKCN	LGS	24	29,501
10		AKCT	LGS	12	59,129
11		AKIF	SGS	48	9,256
12		AKIN	LGS	15	13,235
13		AKRF	Res Firm	61,049	366,578
14		AKST	SGS	84	12,482
15		AKTI	Transport	24	219,876
16	70 Total			71,579	923,527
17					
18					
19	71	ABCF	SGS	6,102	112,007
20		ABCN	LGS	36	55,480
21		ABIN	LGS	12	18,574
22		ABRF	Res Firm	38,677	227,325
23		ABTI	NGTS Transp	14	27,463
24	71 Total			44,841	440,849
25					
26					
27	72	ASCF	SGS	49,305	738,200
28		ASCI	SGS	251	44,239
29		ASCN	LGS	132	87,129
30		ASIF	SGS	132	44,365
31		ASII	SGS	240	50,279
32		ASIN	LGS	167	94,821
33		ASRF	Res Firm	370,881	1,850,528
34		ASST	SGS	1,001	54,723
35		ASTI	Transport	180	1,079,595
36		ASTK	Special Contract	[redacted]	[redacted]
37	72 Total			422,289	4,043,880
38					
39					
40	97	510A	RGS	4,842	21,133
41		510B	RGS	13,244	80,444
42		510C	RGS	119,455	773,557
43		510P	RGS	1	2
44		530A	GGS Winter	420	9,279
45		530B	GGS Summer	417	977
46		530C	GGS Winter	1,416	46,690
47		530D	GGS Summer	1,387	8,632
48		530E	GGS Winter	7,356	276,535
49		530F	GGS Winter	179	32,008
50		530G	GGS Summer	7,199	64,952
51		530H	GGS Summer	181	3,666
52		530L	GGS Summer	12	708
53		530M	GGS Winter	18	10,008
54		530N	GGS Summer	18	3,685
55		530R	GGS Winter	12	1,010
56		530S	GGS Summer	12	750
57		530V	GGS Winter	7	81
58		531K	GGS Winter	12	2,903
59		550C	LGS	0	(843)
60		560G	Special Contract	[redacted]	[redacted]
61		C545	LVS	36	14,316
62		C550	LGS	55	36,717
63		LGSC	LGGS Winter	14	448
64		LGSD	LGGS Summer	15	72
65		LVC	LVS Trans Winter	10	26,720
66		LVI	LVS Winter	5	516
67		LVJ	LVS Trans Summer	14	31,846
68		LVK	LVS Summer	7	3,457
69		M001	Transport	15	7,802
70		M002	Transport	13	30,540
71		M003	Transport	15	6,254
72		M004	Transport	8	30,846
73		M005	Transport	13	26,616
74		M006	LVS	15	7,266
75		M545	LVS	24	24,204
76		M550	LVS	12	4,242
77		RS	RGS	14,732	91,053
78		SCSP	SGGS Summer	21	2,383
79		SCST	SGGS Winter	15	7,004
80		SGSC	SGGS Winter	894	28,725
81		SGSD	SGGS Summer	1,236	10,993
82		SGSI	SGGS Winter	5	1,302
83		SGSJ	SGGS Summer	7	7,122
	97 Total			173,369	1,736,618

MISSOURI 029 (60) Consumption

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO COM 65UC (60)		4,818					4,818				4,818
MO PA 65UP (60)				3,650			3,650				3,650
MO RES 65UR (60)	28,739						28,739				28,739
Commodity Charge ORAP (60)	0	0		0		368	368				368
Primary Rate Codes	28,739	4,818		3,650		368	37,575				37,575
Less: Commodity Charge ORAP (50) Rate Code	0	0	0	0	0	(368)	(368)	0	0	0	(368)
Sub-Total											37,207
Amounts per Billing Cycle Information Summary											37,207
Difference											0

MISSOURI 029 (60)

Base Charges

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO COM 65UC (60)		490					490				490
MO PA 65UP (60)				192			192				192
MO RES 65UR (60)	4,981						4,981				4,981
Primary Rate Codes	4,981	490		192			5,663				5,663
Amounts per Billing Cycle Information Summary											5,664
Difference											(1)

MISSOURI 097 (50) Consumption

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
HANNIBAL SENIOR HIGH SCHOOL 501274 M006 (50)								7,266			7,266
INTERMET 584373 M005 (50)								26,616			26,616
MO DEPARTMENT OF CORRECTIONS 598487 M004 (50)								30,846			30,846
WATLOW INDUSTRIES INC 500017 M003 (50)								6,254			6,254
HANNIBAL REGIONAL HOSPITAL 511817 M002 (50)								30,540			30,540
WHITE STAR LAUNDRY 500007 M001 (50)								7,802			7,802
INTERR GAS SERV COM -MO 550C (50)		(843)					(843)				(843)
MO-PROPANE RES HANNIBAL 510P (50)	2						2				2
RES -MO 510A (50)	21,133						21,133			0	21,133
RES -MO 510B (50)	80,444						80,444			0	80,444
RES MO 510C (50)	773,548	0					773,548			0	773,548
MO-COM(NOV-APR)/530B(MAY-OCT) NLYV 530A (50)		9,279					9,279				9,279
MO-COM(MAY-OCT)/530A(NOV-APR) NLYV 530B (50)		977					977				977
MO-COM(NOV-APR)/530D(MAY-OCT) BWLG 530C (50)	0	46,690					46,690				46,690
MO-COM(MAY-OCT)/530C(NOV-APR) BWLG 530D (50)		8,632					8,632				8,632
MO-COM(NOV-APR)/530G (MAY-OCT) HNBL 530E (50)	70	276,465					276,535				276,535
MO-SCHOOL TRANSP(11-4) 530H (5-10) 530F (50)		32,008					32,008				32,008
MO-COM(MAY-OCT)/530E(NOV-APR) HNBL 530G (50)		64,952					64,952				64,952
MO-SCHOOL TRANSP (5-10) 530F (11-4) 530H (50)		3,666					3,666				3,666
MO IND (MAY-OCT) 531K(NOV-APR) 530L (50)			708				708				708
MO IND(NOV-APR)530N (MAY-OCT) 530M (50)			10,008				10,008				10,008
MO-IND(MAY-OCT)530M(NOV-APR) 530N (50)			3,685				3,685				3,685
MO-COM(NOV-APR) 530S(MAY-OCT) 530R (50)		1,010					1,010				1,010
MO-COM(MAY-OCT)530R(NOV-APR) 530S (50)		750					750				750
MO-COM(NOV-APR)/530G (MAY-OCT) HNBL 530V (50)		81					81				81
MO IND(NOV-APR) 530L(MAY-OCT) 531K (50)			2,903				2,903				2,903
[redacted]								[redacted]			
MO-LARGE VOLUME COMMERCIAL C545 (50)		14,316					14,316				14,316
MO-LARGE VOLUME COM INTERR C550 (50)		30,618					30,618	6,099			36,717
LRG COM GEN GAS (PALMYRA) LGSC (50)		448					448				448
LRG COM GEN GAS (PALMYRA) APR-OCT LGSD (50)		72					72				72
MO-LRG VOL TRANS(PALMYRA 11-3)/LVJ) LVC (50)			26,720				26,720				26,720
MO-LRG VOL SALES(PALMYRA 11-3)/LVK LVI (50)				516			516				516
MO-LRG VOL TRANS(PALMYRA 4-10)/LVC LVJ (50)			0				0	31,846			31,846
MO-LRG VOL SALES(PALMYRA 4-10)/LVI LVK (50)				3,457			3,457				3,457
MO-LARGE VOLUME INDUSTRIAL M545 (50)			24,204				24,204				24,204
MO-LARGE VOLUME IND INTERR M550 (50)			713				713	3,529			4,242
RES (PALMYRA) RS (50)	91,053						91,053			0	91,053
MO-SCHOOL TRANSP (4-10) SCST (11-3) SCSP (50)		2,383					2,383				2,383
MO-SCHOOL TRANSP (11-3) SCSP (4-10) SCST (50)		7,004					7,004				7,004
MO97-SML COM (11-3)/SGSD(4-10) PALM SGSC (50)		28,725					28,725				28,725
MO97-SML COM (4-10)/SGSC(11-3) PALM SGSD (50)		10,993					10,993				10,993
SM IND GEN GAS (PALMYRA) SGSI (50)			1,302				1,302				1,302
SM IND GEN GAS (PALMYRA) APR-OCT SGSJ (50)			7,122				7,122				7,122
Commodity Charge ORAP (50)	0	10,690	4,751			2,973	18,414	(9,370)			9,044
Primary Rate Codes	966,250	548,914	82,115	3,973	0	2,973	1,604,225	380,235	0	0	1,984,460
Less: Commodity Charge ORAP (50) Rate Code	0	(10,690)	(4,751)	0	0	(2,973)	(18,414)	9,370	0	0	(9,044)
Sub-Total											1,975,416
Amounts per Billing Cycle Information Summary											1975425
Difference											(9)

MISSOURI 097 (50)

Base Charges

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
HANNIBAL SENIOR HIGH SCHOOL 501274 M006 (50)								15			15
INTERMET 584373 M005 (50)								13			13
MO DEPARTMENT OF CORRECTIONS 598487 M004 (50)								8			8
WATLOW INDUSTRIES INC 500017 M003 (50)								15			15
HANNIBAL REGIONAL HOSPITAL 511817 M002 (50)								13			13
WHITE STAR LAUNDRY 500007 M001 (50)								15			15
MO-PROPANE RES HANNIBAL 510P (50)	1						1				1
RES -MO 510A (50)	4,842						4,842			0	4,842
RES -MO 510B (50)	13,244						13,244			0	13,244
RES MO 510C (50)	119,454	0					119,454			0	119,454
MO-COM(NOV-APR)/530B(MAY-OCT) NLYV 530A (50)		420					420				420
MO-COM(MAY-OCT)/530A(NOV-APR) NLYV 530B (50)		417					417				417
MO-COM(NOV-APR)/530D(MAY-OCT) BWLG 530C (50)	0	1,416					1,416				1,416
MO-COM(MAY-OCT)/530C(NOV-APR) BWLG 530D (50)		1,387					1,387				1,387
MO-COM(NOV-APR)/530G (MAY-OCT) HNBL 530E (50)	3	7,353					7,356				7,356
MO-SCHOOL TRANSP(11-4) 530H (5-10) 530F (50)		179					179				179
MO-COM(MAY-OCT)/530E(NOV-APR) HNBL 530G (50)		7,199					7,199				7,199
MO-SCHOOL TRANSP (5-10) 530F (11-4) 530H (50)		181					181				181
MO IND (MAY-OCT) 531K(NOV-APR) 530L (50)			12				12				12
MO IND(NOV-APR)530N (MAY-OCT) 530M (50)			18				18				18
MO-IND(MAY-OCT)530M(NOV-APR) 530N (50)			18				18				18
MO-COM(NOV-APR) 530S(MAY-OCT) 530R (50)		12					12				12
MO-COM(MAY-OCT)530R(NOV-APR) 530S (50)		12					12				12
MO-COM(NOV-APR)/530G (MAY-OCT) HNBL 530V (50)		7					7				7
MO IND(NOV-APR) 530L(MAY-OCT) 531K (50)			12				12				12
[redacted]								[redacted]			[redacted]
MO-LARGE VOLUME COMMERCIAL C545 (50)		36					36				36
MO-LARGE VOLUME COM INTERR C550 (50)		53					53	2			55
LRG COM GEN GAS (PALMYRA) LGSC (50)		14					14				14
LRG COM GEN GAS (PALMYRA) APR-OCT LGSD (50)		15					15				15
MO-LRG VOL TRANS(PALMYRA 11-3)/LVJ) LVC (50)			10				10				10
MO-LRG VOL SALES(PALMYRA 11-3)/LVK LVI (50)				5			5				5
MO-LRG VOL TRANS(PALMYRA 4-10)/LVC LVJ (50)			0				0	14			14
MO-LRG VOL SALES(PALMYRA 4-10)/LVI LVK (50)				7			7				7
MO-LARGE VOLUME INDUSTRIAL M545 (50)			24				24				24
MO-LARGE VOLUME IND INTERR M550 (50)			7				7	5			12
RES (PALMYRA) RS (50)	14,732						14,732			0	14,732
MO-SCHOOL TRANSP (4-10) SCST (11-3) SCSP (50)		21					21				21
MO-SCHOOL TRANSP (11-3) SCSP (4-10) SCST (50)		15					15				15
MO97-SML COM (11-3)/SGSD(4-10) PALM SGSC (50)		894					894				894
MO97-SML COM (4-10)/SGSC(11-3) PALM SGSD (50)		1,236					1,236				1,236
SM IND GEN GAS (PALMYRA) SGSI (50)			5				5				5
SM IND GEN GAS (PALMYRA) APR-OCT SGSJ (50)			7				7				7
Primary Rate Codes	152,276	20,867	113	12			173,268	160		0	173,428
Amounts per Billing Cycle Information Summary											173429
Difference											(1)

KIRKSVILLE 070 (50) Consumption

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO70-SML COM AKCF (50)	0	208,417					208,417				208,417
MO70-SML COM INTR AKCI (50)		5,053					5,053				5,053
MO70-LRG COM INTR AKCN (50)		29,501					29,501				29,501
MO70-LRG COM INTR (PREV TRAN) AKCT (50)		59,129					59,129				59,129
MO70-SML IND AKIF (50)			9,256				9,256				9,256
MO70-LRG IND INTR AKIN (50)			13,235				13,235				13,235
MO70-RESIDENTIAL AKRF (50)	366,578	0					366,578			0	366,578
MO70-SCHOOL TRANSPORTATION AKST (50)		12,482					12,482				12,482
GAS TRANS - IND INTR-KIRKSVILL AKTI (50)								219,876			219,876
Commodity Charge ORAP (50)	0	0	0			1,206	1,206	0			1,206
Primary Rate Codes	366,578	314,582	22,490			1,206	704,857	219,876		0	924,733
Less: Commodity Charge ORAP (50) Rate Code	0	0	0	0	0	(1,206)	(1,206)	0	0	0	(1,206)
Sub-Total											923,527
Amounts per Billing Cycle Information Summary											923527
Difference											(0)

KIRKSVILLE 070 (50) Base Charges

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO70-SML COM AKCF (50)	0	10,290					10,290				10,290
MO70-SML COM INTR AKCI (50)		24					24				24
MO70-LRG COM INTR AKCN (50)		24					24				24
MO70-LRG COM INTR (PREV TRAN) AKCT (50)		12					12				12
MO70-SML IND AKIF (50)			48				48				48
MO70-LRG IND INTR AKIN (50)			15				15				15
MO70-RESIDENTIAL AKRF (50)	61,049	0					61,049			0	61,049
MO70-SCHOOL TRANSPORTATION AKST (50)		84					84				84
GAS TRANS - IND INTR-KIRKSVILL AKTI (50)								24			24
Primary Rate Codes	61,049	10,434	63				71,546	24		0	71,570
Amounts per Billing Cycle Information Summary											71579
Difference											(9)

BUTLER 071 (50) Consumption

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO71-LRG IND INTR ABIN (50)			18,574				18,574				18,574
MO71-SML COM ABCF (50)		112,007					112,007			0	112,007
MO71-LRG COM INTR ABCN (50)		55,307					55,307	173			55,480
MO71-RESIDENTIAL ABRF (50)	227,314						227,314			0	227,314
GAS TRANS - IND INTR (BUTLER) ABTI (50)		0					0	27,463			27,463
Commodity Charge ORAP (50)	0	0				1,050	1,050	0			1,050
Primary Rate Codes	227,314	167,314	18,574			1,050	414,252	27,636		0	441,888
Less: Commodity Charge ORAP (50) Rate Code	0	0	0	0	0	(1,050)	(1,050)	0	0	0	(1,050)
Sub-Total											440,838
Amounts per Billing Cycle Information Summary											440,849
Difference											(11)

BUTLER 071 (50)

Base Charges

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO71-LRG IND INTR ABIN (50)			12				12				12
MO71-SML COM ABCF (50)		6,102					6,102			0	6,102
MO71-LRG COM INTR ABCN (50)		35					35	1			36
MO71-RESIDENTIAL ABRF (50)	38,677						38,677			0	38,677
GAS TRANS - IND INTR (BUTLER) ABTI (50)		0					0	14			14
Primary Rate Codes	38,677	6,137	12				44,826	15		0	44,841
Amounts per Billing Cycle Information Summary											44,841
Difference											0

SOUTHEAST MISSOURI 072 (50) Base Charges

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO72-SML COM ASCF (50)	1	49,303					49,304				49,304
MO72-SML COM INTR ASCI (50)		251					251				251
MO72-LRG COM INTR ASCN (50)		132					132				132
MO72-SML IND ASIF (50)			132				132				132
MO72-SML IND INTR ASII (50)			240				240				240
MO72-LRG IND INTR ASIN (50)		1	166				167				167
MO72-RESIDENTIAL ASRF (50)	370,879	2					370,881			0	370,881
MO72-SCHOOL TRANSPORTATION ASST (50)		406					406	595			1,001
MO72-IND INTR TRANS ASTI (50)								180			180
Primary Rate Codes	370,880	50,095	538				421,513	775		0	422,288
Amounts per Billing Cycle Information Summary											422,301
Difference											(13)

SOUTHEAST MISSOURI 072 (50) Consumption

	RESIDENTIAL GAS CUSTOMERS	COMMERCIAL GAS CUSTOMERS	INDUSTRIAL GAS CUSTOMERS	PUBLIC AUTHORITY GAS CUSTOMERS	IRRIGATION GAS CUSTOMERS	UNBILLED GAS	GAS CUSTOMERS	TRANSPORTATION CUSTOMERS	OTHER CUSTOMERS	NO CUSTOMER CLASS (CCZ)	Customer Class
MO72-SML COM ASCF (50)	0	738,200					738,200				738,200
MO72-SML COM INTR ASCI (50)		44,239					44,239				44,239
MO72-LRG COM INTR ASCN (50)		87,129					87,129				87,129
MO72-SML IND ASIF (50)			44,365				44,365				44,365
MO72-SML IND INTR ASII (50)			50,279				50,279				50,279
MO72-LRG IND INTR ASIN (50)		396	94,426				94,821				94,821
MO72-RESIDENTIAL ASRF (50)	1,850,137	391					1,850,528			0	1,850,528
MO72-SCHOOL TRANSPORTATION ASST (50)		39,479					39,479	15,245			54,723
MO72-IND INTR TRANS ASTI (50)								1,079,595			1,079,595
[redacted]											
Commodity Charge ORAP (50)	0	0	0			5,528	5,528	862,682			868,210
Primary Rate Codes	1,850,137	909,834	189,070			5,528	2,954,569	3,184,607		0	6,139,176
Less: Commodity Charge ORAP (50) Rate Code	0	0	0	0	0	(5,528)	(5,528)	(862,682)	0	0	(868,210)
Sub-Total											5,270,966
Amounts per Billing Cycle Information Summary											5,270,966
Difference											(0)