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April 26, 2006

Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison Street, Suite 100
Jefferson City, MO 65102-0360

Re: Addition of Inadvertently Omitted Schedules 1 and 2 of Schedule DSR-3 of the Direct Testimony of Donald S. Roff; Re: Atmos Energy Corporation, Case No.: GR-2006-0387.

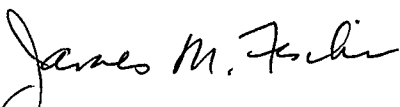
Dear Ms. Dale:

Pursuant to 4 C.S.R. § 240-2.130, Atmos Energy Corporation ("Atmos") hereby submits Schedule 1 and 2 of Schedule DSR-3 that were inadvertently omitted from the schedules which were attached to the direct testimony of Donald S. Roff. (Schedules 1 and 2 should be inserted after page 15 and before Appendix A in Schedule DSR-3.) This direct testimony was filed on April 7, 2006.

To the extent 4 C.S.R. § 240-2.130(8) requires Atmos to seek leave of the Commission to include Schedule 1 and 2 of Schedule DSR-3, Atmos hereby requests such leave. The proceeding is still at an early stage. No party will be prejudiced by the inclusion of the additional pages to Schedule DSR-3.

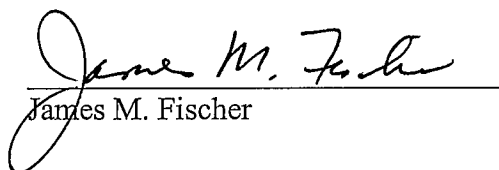
For the foregoing reasons, Atmos respectfully requests that Schedule 1 and 2 of Schedule DSR-3, which is attached to the direct testimony of Donald S. Roff, be supplemented to include the attached pages.

Respectfully submitted,


James M. Fischer
Counsel for Atmos Energy Corporation

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing has been hand delivered, emailed or mailed, First-Class mail, postage prepaid, this 26th day of April, 2006, to the parties on the service list in Case No. GR-2006-0387.


James M. Fischer

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES
SCHEDULE 1

Book Depreciation Study as of September 30, 2005
Comparison of Depreciation Rates and Annual Amounts

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account Number	Description	9/30/2005 Balance \$	Existing * Rate %	Annual Amount \$	Study Rate %	Annual Amount \$	Increase or (Decrease) \$
STORAGE PLANT							
311.0	LPG Equipment	877,260	4.98	43,688	1.20	10,527	(33,160)
TRANSMISSION PLANT							
365.2	Rights of Way	134,268	0.00	0	2.24	3,008	3,008
366.3	Structures and Improvements	3,380	3.24	110	2.64	89	(20)
367.0	Mains	8,976,909	1.53	137,347	0.68	61,043	(76,304)
369.0	M&R Station Equipment	404,833	3.58	14,493	1.19	4,818	(9,676)
370.0	Communication Equipment	5,038	4.36	220	9.64	486	266
	Total Transmission Plant	<u>9,524,428</u>	<u>1.60</u>	<u>152,169</u>	<u>0.73</u>	<u>69,443</u>	<u>(82,726)</u>
DISTRIBUTION PLANT							
374.2	Rights of Way	123,246	0.00	0	1.64	2,021	2,021
375.0	Structures and Improvements	24,795	2.47	612	2.24	555	(57)
376.0	Mains	32,931,478	2.45	806,821	1.60	526,904	(279,918)
378.0	M&R Station Equipment	1,016,020	2.18	22,149	2.49	25,299	3,150
379.0	City Gate Equipment	995,730	2.43	24,196	1.74	17,326	(6,871)
380.0	Services	26,260,756	5.02	1,318,290	4.06	1,066,187	(252,103)
381.0	Meters	4,207,635	2.26	95,093	4.03	169,568	74,475
382.0	Meter Installations	5,559,183	3.35	186,233	3.10	172,335	(13,898)
383.0	House Regulators	1,500,923	4.04	60,637	2.12	31,820	(28,818)
384.0	House Regulator Installations	732,302	3.33	24,386	1.69	12,376	(12,010)
385.0	Industrial M&R Equipment	319,873	3.60	11,515	2.66	8,509	(3,007)
387.0	Other Equipment	33,141	5.52	1,829	12.17	4,033	2,204
	Total Distribution Plant	<u>73,705,082</u>	<u>3.46</u>	<u>2,551,762</u>	<u>2.76</u>	<u>2,036,931</u>	<u>(514,831)</u>
GENERAL PLANT							
390.0	Structures and Improvements	897,835	3.21	28,821	1.60	14,365	(14,455)
391.0	Office Furniture and Equipment	242,016	4.81	11,641	3.24	7,841	(3,800)
392.0	Transportation Equipment	1,021,593	10.27	104,918	15.19	155,180	50,262
393.0	Stores Equipment	17,492	4.72	826	1.53	268	(558)
394.0	Tools, Shop and Garage Equipment	856,011	4.13	35,353	7.15	61,205	25,852
395.0	Laboratory Equipment	12,813	3.74	479	0.46	59	(420)
396.0	Power Operated Equipment	985,530	10.02	98,750	5.69	56,077	(42,673)
397.0	Communication Equipment	143,835	4.38	6,300	5.30	7,623	1,323
398.0	Miscellaneous Equipment	270,666	5.01	13,560	5.15	13,939	379
399.0	Other Tangible Property	50,685	4.75	2,408	51.31	26,006	23,599
	Total General Plant	<u>4,498,476</u>	<u>6.74</u>	<u>303,055</u>	<u>7.62</u>	<u>342,564</u>	<u>39,509</u>
	Total Depreciable Plant	<u>88,605,246</u>	<u>3.44</u>	<u>3,050,674</u>	<u>2.78</u>	<u>2,459,465</u>	<u>(591,208)</u>
	Fully Depreciated	287,636					
	Intangible Plant	99,488					
	Land	373,596					
	Total Gas Plant	<u>89,365,966</u>					

* - Composite of all Missouri Property Divisions.

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES

Book Depreciation Study as of September 30, 2005

Composite Existing Depreciation Rates

[1]	[2]	[3]	[4]	[5]
Account Number	Description	9/30/2005 Balance \$	Existing Rate %	Annual Amount \$
	<u>STORAGE PLANT</u>			
311.0	LPG Equipment	877,260	4.98	43,688
	Total Storage Plant	<u>877,260</u>	4.98	<u>43,688</u>
	<u>TRANSMISSION PLANT</u>			
365.2	<u>Rights of Way</u>			
	Division 70	6,462	0.00	0
	Division 71	18,864	0.00	0
	Division 72	106,661	0.00	0
	Division 97	2,281	0.00	0
		<u>134,268</u>	0.00	<u>0</u>
366.0	<u>Structures and Improvements</u>			
	Division 71	906	3.24	29
	Division 72	2,473	3.24	80
		<u>3,379</u>	3.24	<u>109</u>
367.0	<u>Transmission Mains</u>			
	Division 70	976,625	1.53	14,942
	Division 71	1,107,305	1.53	16,942
	Division 72	6,785,538	1.53	103,819
	Division 97	107,441	1.33	1,429
		<u>8,976,909</u>	1.53	<u>137,132</u>
369.0	<u>M&R Station Equipment</u>			
	Division 70	41,107	3.60	1,480
	Division 71	30,963	3.60	1,115
	Division 72	328,117	3.60	11,812
	Division 97	4,646	1.89	88
		<u>404,833</u>	3.58	<u>14,495</u>
370.0	<u>Communication Equipment</u>			
	Division 72	5,038	4.36	220
	Total Transmission Plant	<u>9,524,427</u>	1.60	<u>151,956</u>
	<u>DISTRIBUTION PLANT</u>			
374.2	<u>Land Rights</u>			
	Division 70	368	0.00	0
	Division 71	600	0.00	0
	Division 72	121,977	0.00	0
	Division 97	300	0.00	0
		<u>123,245</u>	0.00	<u>0</u>

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES

Book Depreciation Study as of September 30, 2005

Composite Existing Depreciation Rates

[1]	[2]	[3]	[4]	[5]
Account Number	Description	9/30/2005 Balance \$	Existing Rate %	Annual Amount \$
375.0	<u>Structures and Improvements</u>			
	Division 70	3,750	2.33	87
	Division 72	21,044	2.50	526
		<u>24,794</u>	2.47	<u>613</u>
376.0	<u>Distribution Mains</u>			
	Division 29	396,567	3.25	12,888
	Division 70	2,491,482	1.53	38,120
	Division 71	1,736,370	1.53	26,566
	Division 72	12,744,639	1.53	194,993
	Division 97	15,562,421	3.43	533,791
		<u>32,931,479</u>	2.45	<u>806,359</u>
378.0	<u>M&R Station Equipment</u>			
	Division 29	12,586	3.25	409
	Division 70	47,721	3.00	1,432
	Division 71	11,942	3.00	358
	Division 72	184,500	3.01	5,553
	Division 97	759,271	1.89	14,350
		<u>1,016,020</u>	2.18	<u>22,103</u>
379.0	<u>City Gate Equipment</u>			
	Division 70	18,204	3.21	584
	Division 71	27,970	3.21	898
	Division 72	379,402	3.15	11,951
	Division 97	570,154	1.89	10,776
		<u>995,730</u>	2.43	<u>24,209</u>
380.0	<u>Services</u>			
	Division 29	536,810	3.25	17,446
	Division 70	1,704,074	5.00	85,204
	Division 71	1,250,405	5.00	62,520
	Division 72	11,716,689	5.00	585,834
	Division 97	11,052,777	5.13	567,007
		<u>26,260,755</u>	5.02	<u>1,318,012</u>

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES

Book Depreciation Study as of September 30, 2005

Composite Existing Depreciation Rates

[1]	[2]	[3]	[4]	[5]
Account Number	Description	9/30/2005 Balance \$	Existing Rate %	Annual Amount \$
381.0	<u>Meters</u>			
	Division 29	28,727	3.25	934
	Division 70	430,365	2.16	9,296
	Division 71	258,451	2.16	5,583
	Division 72	2,412,638	2.16	52,113
	Division 97	1,077,453	2.52	27,152
		<u>4,207,634</u>	2.26	<u>95,077</u>
382.0	<u>Meter Installations</u>			
	Division 29	42,715	3.25	1,388
	Division 70	284,955	3.00	8,549
	Division 71	307,413	3.00	9,222
	Division 72	2,668,707	2.96	78,994
	Division 97	2,255,392	3.91	88,186
		<u>5,559,182</u>	3.35	<u>186,339</u>
383.0	<u>House Regulators</u>			
	Division 29	301	3.25	10
	Division 70	172,889	4.55	7,866
	Division 71	108,515	4.55	4,937
	Division 72	877,093	4.19	36,750
	Division 97	342,126	3.24	11,085
		<u>1,500,924</u>	4.04	<u>60,649</u>
384.0	<u>House Regulator Installations</u>			
	Division 70	93,833	3.33	3,125
	Division 71	60,450	3.33	2,013
	Division 72	578,018	3.33	19,248
		<u>732,301</u>	3.33	<u>24,386</u>
385.0	<u>Industrial M&R Equipment</u>			
	Division 70	46,255	3.60	1,665
	Division 71	9,152	3.60	329
	Division 72	263,864	3.60	9,499
	Division 97	601	1.89	11
		<u>319,872</u>	3.60	<u>11,505</u>
387.0	<u>Other Equipment</u>			
	Division 97	33,141	5.52	1,829
	Total Distribution Plant	<u>73,705,077</u>	3.46	<u>2,551,081</u>

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES

Book Depreciation Study as of September 30, 2005

Composite Existing Depreciation Rates

[1]	[2]	[3]	[4]	[5]
Account Number	Description	9/30/2005 Balance \$	Existing Rate %	Annual Amount \$
	<u>GENERAL PLANT</u>			
390.0	<u>Structures and Improvements</u>			
	Division 70	161,628	5.00	8,081
	Division 71	6,993	5.00	350
	Division 72	262,442	5.00	13,122
	Division 97	402,021	1.00	4,020
		<u>833,084</u>	3.07	<u>25,573</u>
390.9	<u>Leasehold Improvements</u>			
	Division 70	30,740	5.00	1,537
	Division 71	13,043	5.00	652
	Division 72	20,968	5.00	1,048
		<u>64,751</u>	5.00	<u>3,238</u>
	Total 390.0	<u>897,835</u>	3.21	<u>28,811</u>
391.0	<u>Office Furniture and Equipment</u>			
	Division 70	17,024	4.75	809
	Division 71	26,161	4.75	1,243
	Division 72	138,047	4.75	6,557
	Division 97	60,785	5.00	3,039
		<u>242,017</u>	4.81	<u>11,648</u>
392.0	<u>Transportation Equipment</u>			
	Division 70	99,856	10.39	10,375
	Division 71	105,705	10.39	10,983
	Division 72	500,093	10.39	51,960
	Division 97	315,940	10.00	31,594
		<u>1,021,594</u>	10.27	<u>104,911</u>
393.0	<u>Stores Equipment</u>			
	Division 72	5,030	4.01	202
	Division 97	12,462	5.00	623
		<u>17,492</u>	4.72	<u>825</u>

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES
Book Depreciation Study as of September 30, 2005
Composite Existing Depreciation Rates

[1]	[2]	[3]	[4]	[5]
Account Number	Description	9/30/2005 Balance \$	Existing Rate %	Annual Amount \$
394.0	<u>Tools, Shop and Garage Equipment</u>			
	Division 70	84,168	4.50	3,788
	Division 71	71,685	4.50	3,226
	Division 72	508,018	4.33	21,997
	Division 97	192,139	3.29	6,321
		<u>856,010</u>	4.13	<u>35,332</u>
395.0	<u>Laboratory Equipment</u>			
	Division 70	1,129	4.00	45
	Division 71	824	4.00	33
	Division 72	10,532	3.69	389
	Division 97	327	3.85	13
		<u>12,812</u>	3.74	<u>479</u>
396.0	<u>Power Operated Equipment</u>			
	Division 70	58,330	7.92	4,620
	Division 71	120,694	7.92	9,559
	Division 72	439,059	7.71	33,851
	Division 97	367,447	13.81	50,744
		<u>985,530</u>	10.02	<u>98,775</u>
397.0	<u>Communication Equipment</u>			
	Division 70	7,832	4.55	356
	Division 71	9,168	4.54	416
	Division 72	126,835	4.36	5,530
		<u>143,835</u>	4.38	<u>6,303</u>
398.0	<u>Miscellaneous Equipment</u>			
	Division 70	15,969	3.60	575
	Division 71	83,487	3.60	3,006
	Division 72	111,708	3.60	4,021
	Division 97	59,502	10.00	5,950
		<u>270,666</u>	5.01	<u>13,552</u>

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES

Book Depreciation Study as of September 30, 2005

Composite Existing Depreciation Rates

[1]	[2]	[3]	[4]	[5]
Account Number	Description	9/30/2005 Balance \$	Existing Rate %	Annual Amount \$
399.0	<u>Other Tangible Property</u>			
	Division 70	4,271	4.75	203
	Division 71	6,658	4.75	316
	Division 72	39,756	4.75	1,888
		<u>50,685</u>	4.75	<u>2,408</u>
	Total General Plant	<u>4,498,476</u>	6.74	<u>303,043</u>
	Total Depreciable Plant	<u>88,605,240</u>	3.44	<u>3,049,767</u>
	Fully Depreciated	287,636		
	Intangible Plant	99,488		
	Land	373,596		
	Total Gas Plant	<u><u>89,365,960</u></u>		

ATMOS ENERGY CORPORATION - MISSOURI PROPERTIES

SCHEDULE 2

Book Depreciation Study as of September 30, 2005
Recommended Mortality Characteristics

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
RECOMMENDED							
Account Number	Description	ASL yrs.	Iowa Curve	Gross Salvage %	Cost of Removal %	Net Salvage %	COR Rate %
<u>STORAGE PLANT</u>							
311.0	LPG Equipment	35.0	R5	5	0	5	
<u>TRANSMISSION PLANT</u>							
365.2	Rights of Way	80.0	R5	0	0	0	
366.3	Structures and Improvements	35.0	R5	0	5	(5)	0.14
367.0	Mains	70.0	R1	0	5	(5)	0.07
369.0	M&R Station Equipment	40.0	R0.5	0	0	0	
370.0	Communication Equipment	20.0	R2	0	0	0	
<u>DISTRIBUTION PLANT</u>							
374.2	Rights of Way	75.0	R5	0	0	0	
375.0	Structures and Improvements	35.0	L0	0	0	0	
376.0	Mains	60.0	R1.5	0	10	(10)	0.17
378.0	M&R Station Equipment	45.0	L2	0	10	(10)	0.22
379.0	City Gate Equipment	45.0	L2	0	0	0	
380.0	Services	33.0	R5	0	35	(35)	1.06
381.0	Meters	50.0	S4	0	35	(35)	0.70
382.0	Meter Installations	50.0	S4	0	35	(35)	0.70
383.0	House Regulators	50.0	R2	0	0	0	
384.0	House Regulator Installations	50.0	R2	0	0	0	
385.0	Industrial M&R Equipment	35.0	R4	0	0	0	
387.0	Other Equipment	20.0	R5	0	0	0	
<u>GENERAL PLANT</u>							
390.0	Structures and Improvements	45.0	R0.5	0	0	0	
391.0	Office Furniture and Equipment	20.0	L0	0	0	0	
392.0	Transportation Equipment	8.0	L2	10	0	10	
393.0	Stores Equipment	20.0	SQ	0	0	0	
394.0	Tools, Shop and Garage Equipment	20.0	L3	0	0	0	
395.0	Laboratory Equipment	25.0	SQ	0	0	0	
396.0	Power Operated Equipment	12.0	L0	5	0	5	
397.0	Communication Equipment	20.0	L2	0	0	0	
398.0	Miscellaneous Equipment	20.0	R5	0	0	0	
399.0	Other Tangible Property	7.0	S6	0	0	0	