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Appendix A

Schedule 1 Eligible ISRS Replacements

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ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37602	REPLACE 2 IN. PVC FT. SCOTT ST.	Jan-08	1,697.40	3	0.0012750	6.49	25.97
37600	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	309.92	15	0.0012750	5.93	4.74
37602	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	74,263.43	15	0.0012750	1,420.29	1,136.23
37602	MAIN RELOCATION @ APPLETON CITY ELLET MEMORIAL HOSPITAL	Jan-07	(5,653.94)	15	0.0012750	(108.13)	(86.51)
37602	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Dec-07	1,531.42	4	0.0012750	7.81	23.43
37602	MAIN RELOCATION @ BUTLAR ELEMENTARY SCHOOL	Jan-08	12,032.34	3	0.0012750	46.02	184.09
TOTALS - WEST DIVISION							1,378.41
							1,287.95

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37601	REPLACE AND LOWER 4" HIGH SUPPLY MAIN IN OXLEY 2007	Jan-07	102,455.72	15	0.0012750	1,959.47	1,567.57
37601	RELOCATING 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION	Jan-07	8,475.52	15	0.0012750	162.09	129.68
37601	050.3373 CAR 06.6 MAIN CUT	Jan-07	10,803.00	15	0.0012750	206.61	165.29
37601	REPLACE 2 STEEL HIGH SUPPLY LINE IN BENTON THAT WAS CUT IN POND EVCAVATION 400' STEEL	Jan-07	8,350.23	15	0.0012750	159.70	127.76
37601	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	1,686.19	15	0.0012750	32.25	25.80
37602	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Jan-07	(171.51)	15	0.0012750	(3.28)	(2.62)
37602	MALDEN INTEGRITY FUNCTIONAL 2007	Jan-07	6,751.08	15	0.0012750	129.11	103.29
37602	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	15,001.46	15	0.0012750	286.90	229.52
37602	RELOCATE 600' OF 2" PE IN JACKSON,MO @ HIGH SCHOOL	Jan-07	9,885.34	15	0.0012750	189.06	151.25
37602	REPLACE APPROX 250' OF 1 1/2" P.V.C. MAIN IN JACKSON,MO @ WEST RIDGE & JACKSON BLVD	Jan-07	4,550.65	15	0.0012750	87.03	69.62
37602	REPLACE 1.5" P.V.C MAIN W/ PE IN JACKSON,MO @ KLAUS PARK	Jan-07	504.80	15	0.0012750	9.65	7.72
37601	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Feb-07	(41.71)	14	0.0012750	(0.74)	(0.64)
37602	CARUTHERSVILLE INTEGRITY FUNCTIONAL 2007	Jun-07	(46.57)	10	0.0012750	(0.59)	(0.71)
37601	050.MO.JACKSONINTEGFUNCTION2008	Sep-07	3,736.44	7	0.0012750	33.35	57.17
37601	050.MO.CARUTHERSINTEGFUNCTION2008	Oct-07	959.10	6	0.0012750	7.34	14.67
37602	050.MO.SIKESTONINTEGFUNCTION2008	Oct-07	1,275.37	6	0.0012750	9.76	19.51
37602	050.MO.JACKSONINTEGFUNCTION2008	Oct-07	3,653.37	6	0.0012750	27.95	55.90
37601	050.MO.SIKESTONINTEGFUNCTION2008	Oct-07	2,373.26	6	0.0012750	18.16	36.31
37601	050.MO.CARUTHERSINTEGFUNCTION2008	Jan-08	709.22	3	0.0012750	2.71	10.85
37601	050.MO.JACKSONINTEGFUNCTION2008	Jan-08	2,771.27	3	0.0012750	10.60	42.40
37601	050.MO.SIKESTONINTEGFUNCTION2008	Jan-08	1,800.24	3	0.0012750	6.89	27.54
37602	RELOCATION OF 700' OF 2" PE IN SIKESTON,MO	Jan-08	(7,876.08)	3	0.0012750	(30.13)	(120.50)
37602	050.MO.JACKSONINTEGFUNCTION2008	Jan-08	2,596.43	3	0.0012750	9.93	39.73
37602	050.MO.SIKESTONINTEGFUNCTION2008	Jan-08	7,312.62	3	0.0012750	27.97	111.88
37602	050.MO.CARUTHERSINTEGFUNCTION2008	Feb-08	367.43	2	0.0012750	0.94	5.62
TOTALS - SOUTHEAST MISSOURI DIVISION							3,342.73
							2,874.61

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

36701	LOWER THE MALDEN,MO TRANS LINE @ RACE TRACK	Jan-07	1,839.26	15	0.0011083	30.58	24.46
37600	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	10,724.14	15	0.0028583	459.80	367.84
37600	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	4,445.00	15	0.0012750	85.01	68.01
37600	REPLACE DEPLETED GROUNDBED IN HANNIBAL MO	Jan-07	19,549.36	15	0.0028583	838.18	670.54
37601	REPLACED 440' 2"STEEL MAIN DUE TO 3RD PARTY DAMAGE	Jan-07	1,433.93	15	0.0028583	61.48	49.18

UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	62,425.04	15	0.0028583	2,676.47	2,141.18
37602	REPLACE 1020' 2-1/4" CI MAIN WITH 2" PE AT HLG COLL. IOWA ST. & BAY AVE	Jan-07	69,113.54	15	0.0028583	2,963.24	2,370.59
37602	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	22,478.24	15	0.0028583	963.75	771.00
37602	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	16,374.26	15	0.0012750	313.16	250.53
37602	INSTALL APPR 180' 2" PE ON BEECH BTWN WALNUT / BEN LOMOND TO LOOP SYS	Jan-07	9,223.16	15	0.0028583	395.44	316.35
37602	REPLACE 2100' 2-1/4" CI MAIN WITH 2" PE IN HANNIBAL MO	Jan-07	38,987.20	15	0.0028583	1,671.58	1,337.26
37602	REPLACING 2,000 FT OF 4" CI WITH PE. THIS PROJECT IS PART OF THE HANNIBAL CI REPLACEMENT	Jan-07	166,327.00	15	0.0028583	7,131.27	5,705.02
37602	HANNIBAL MO INSTALLING 550 FEET OF 2" PE AND RETIRE 500 FEET OF CI	Jan-07	15,126.98	15	0.0028583	648.57	518.86
37602	REPLACE 2000' 1.5" PVC MAIN WITH 2" PE IN KIRKSVILLE MO / KELLISON HEIGHTS SUBDIVISION	Jan-07	11,529.72	15	0.0012750	220.51	176.40
37602	REPLACE APPR. 650' 2" STEEL MAIN WITH PE ON STEVENS/HILL CREST IN HANNIBAL	Sep-07	5,949.89	7	0.0028583	119.05	204.08
37600	050.MO.CANTONINTEGFCUNT2008	Oct-07	5,366.92	6	0.0028583	92.04	184.09
37600	050.MO.HANNIBALINTEGFCUNT2008	Oct-07	5,450.02	6	0.0028583	93.47	186.94
37601	050.MO.CANTONINTEGFCUNT2008	Oct-07	4,807.55	6	0.0028583	82.45	164.90
37601	050.MO.HANNIBALINTEGFCUNT2008	Oct-07	51,015.85	6	0.0028583	874.92	1,749.84
37602	050.MO.CANTONINTEGFCUNT2008	Oct-07	423.67	6	0.0028583	7.27	14.53
37602	050.MO.HANNIBALINTEGFCUNT2008	Oct-07	11,438.49	6	0.0028583	198.17	392.34
37600	050.MO.KIRKSINTEGFCUNT2008V2	Nov-07	974.58	5	0.0028583	13.93	33.43
37601	050.MO.KIRKSINTEGFCUNT2008V2	Nov-07	375.92	5	0.0028583	5.37	12.89
37602	050.MO.KIRKSINTEGFCUNT2008V2	Nov-07	924.13	5	0.0028583	13.21	31.70
37600	050.MO.CANTONINTEGFCUNT2008	Nov-07	8,419.09	3	0.0028583	72.19	288.77
37600	050.MO.HANNIBALINTEGFCUNT2008	Jan-08	8,440.37	3	0.0028583	72.38	289.50
37601	050.MO.CANTONINTEGFCUNT2008	Jan-08	1,394.47	3	0.0028583	11.96	47.83
37601	050.MO.HANNIBALINTEGFCUNT2008	Jan-08	20,018.19	3	0.0028583	171.66	686.62
37601	050.MO.KIRKSINTEGFCUNT2008V2	Jan-08	7,222.82	3	0.0028583	61.94	247.74
37602	REPLACE CI MAIN PROSPECT	Jan-08	51,644.41	3	0.0028583	442.85	1,771.40
37602	050.MO.CANTONINTEGFCUNT2008	Jan-08	414.32	3	0.0028583	3.55	14.21
37602	050.MO.HANNIBALINTEGFCUNT2008	Jan-08	1,155.94	3	0.0028583	9.91	39.65
37602	050.MO.KIRKSINTEGFCUNT2008V2	Jan-08	922.86	3	0.0028583	7.91	31.65
37600	050.MO.KIRKSINTEGFCUNT2008V2	Feb-08	315.55	2	0.0028583	1.80	10.82
TOTALS - NORTHEAST MISSOURI DIVISION			636,251.87			20,813.07	21,170.15
TOTAL MAIN REPLACEMENT ADDITIONS			908,315.31			25,534.21	25,332.71

ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, WEST DIVISION

37602	RPL 600' 2" ST WITH 600' 2" PE FOR CITY STORM SEWER - ADRIAN MO. NOT REIMBURABLE	Apr-07	1,607.51	12	0.0012750	24.59	24.59
TOTALS - WEST DIVISION			1,607.51			24.59	24.59

ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, SOUTHEAST MISSOURI DIVISION

37602	050.3373.06.CAR.SEN RELOCATE	Jan-07	30,842.20	15	0.0012750	588.86	471.89
37602	LOWERING & REPLACING APPROX. 120' OF 4" PE FOR NEW STREET ENTRANCE	Jan-07	1,583.05	15	0.0012750	30.28	24.22
TOTALS - SOUTHEAST MISSOURI DIVISION			32,425.25			620.14	496.11

UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, NORTHEAST MISSOURI DIVISION							

37601	RELOCATE 5450' 6" ST. 300# NORTH OF CANTON ON HWY 61 IN LEWIS CO	Jan-07	23,368.40	15	0.0028583	1,001.92	801.54
37601	RELOCATE 6" ST. MAIN FROM STA. 428+00 TO 446+50 CLARK CO	Jan-07	152,390.65	15	0.0028583	6,533.75	5,227.00
37601	RELOCATE 6" ST MAIN FROM STA. 462+75 TO 487+90 CLARK CO	Jan-07	13,245.82	15	0.0028583	567.91	454.33
37601	RELOCATE 2500' 6" ST MAIN FROM STA. 404+00 TO 428+00 CLARK CO.	Jan-07	25,073.97	15	0.0028583	1,075.05	860.04
37601	HWY 63 DIGS	Jan-07	719,423.42	15	0.0012750	13,758.97	11,007.18

TOTALS - NORTHEAST MISSOURI DIVISION	933,502.26	22,937.60	18,350.09
TOTAL MAIN RELOCATION ADDITIONS	967,535.02	23,582.33	18,870.79

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION							
38000	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	2,240.77	15	0.0041667	140.05	112.04
TOTALS - WEST DIVISION							
			2,240.77			140.05	112.04

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION							
38000	SIKESTON 2005 SYSTEM INTEGRITY FUNCTIONAL	Jan-07	(1,778.45)	15	0.0041667	(111.15)	(88.92)
38000	CARTHERSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	(485.74)	15	0.0041667	(30.36)	(24.29)
38000	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Jan-07	(383.15)	15	0.0041667	(23.95)	(19.16)
38000	MALDEN INTEGRITY FUNCTIONAL 2007	Jan-07	24,687.45	15	0.0041667	1,542.97	1,234.37
38000	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	53,555.97	15	0.0041667	3,347.25	2,677.80
38000	050.MO.MALDENINTEGFUNCT2008	Jan-07	2,766.26	15	0.0041667	172.89	138.31
38000	050.MO.CARTHERSINTEGFUNCT2008	Oct-07	9,379.50	6	0.0041667	234.49	488.98
38000	050.MO.JACKSONINTEGFUNCT2008	Oct-07	8,496.17	6	0.0041667	212.40	424.81
38000	050.MO.SIKESTONINTEGFUNCT2008	Oct-07	7,152.83	6	0.0041667	178.82	357.64
38000	SIKESTON 2005 SYSTEM INTEGRITY FUNCTIONAL	Jan-08	(1,137.10)	3	0.0041667	(14.21)	(56.86)
38000	050.MO.CARTHERSINTEGFUNCT2008	Jan-08	10,718.34	3	0.0041667	133.98	535.92
38000	050.MO.JACKSONINTEGFUNCT2008	Jan-08	18,023.67	3	0.0041667	225.30	901.18
38000	050.MO.MALDENINTEGFUNCT2008	Jan-08	1,722.77	3	0.0041667	21.53	86.14
38000	050.MO.SIKESTONINTEGFUNCT2008	Jan-08	20,250.72	3	0.0041667	253.13	1,012.54
TOTALS - SOUTHEAST MISSOURI DIVISION							
			152,969.24			6,143.09	7,648.46

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION							
38000	CANTON INTEGRITY FUNCTIONAL 2007	Jan-07	(486.20)	15	0.0042750	(31.18)	(24.94)
38000	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	193,061.97	15	0.0042750	12,380.10	9,904.08
38000	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	46,723.38	15	0.0041667	2,920.21	2,336.17
38000	050.MO.HANNIBALINTEGFUNCT2008	Sep-07	43,530.39	7	0.0042750	1,302.65	2,233.11
38000	050.MO.CANTONINTEGFUNCT2008	Oct-07	206,607.27	6	0.0042750	5,299.48	10,598.95
38000	050.MO.KIRKSINTEGFUNCT2008V2	Nov-07	10,030.91	5	0.0042750	214.41	514.59
38000	050.MO.CANTONINTEGFUNCT2008	Jan-08	65,055.68	3	0.0042750	834.34	3,337.36
38000	050.MO.HANNIBALINTEGFUNCT2008	Jan-08	22,957.25	3	0.0042750	294.43	1,177.71

UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38000	050.MO.KIRKSINTEGFUNCT2008V2	Jan-08	6,768.40	3	0.0042750	86.80	347.22

TOTALS - NORTHEAST MISSOURI DIVISION

23,301.24

30,424.25

TOTAL SERVICE REPLACEMENT ADDITIONS

29,584.38

38,184.75

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38200	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	996.02	15	0.0025000	37.35	29.88
38200	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Dec-07	1,153.23	4	0.0025000	11.53	34.60

TOTALS - WEST DIVISION

48.88

64.48

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	MAL.06.METERS.RET.REG	Jan-07	2,191.49	15	0.0018000	59.17	47.34
38100	METER REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR OF 2007	Jan-07	7,199.28	15	0.0018000	194.38	155.50
38100	METER, REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR 2007	Jan-07	55,867.62	15	0.0018000	1,508.43	1,206.74
38200	CARUTHERSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	(114.84)	15	0.0024667	(4.25)	(3.40)
38200	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Jan-07	(167.81)	15	0.0024667	(6.21)	(4.97)
38200	MALDEN INTEGRITY FUNCTIONAL 2007	Jan-07	58,001.78	15	0.0024667	2,146.07	1,716.85
38200	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	40,669.96	15	0.0024667	1,504.79	1,203.83
38200	050.MO.MALDENINTEGFUNCT2008	Jan-07	17,826.68	15	0.0024667	652.19	521.75
38300	MAL.06.METERS.RET.REG	Jan-07	8,088.44	15	0.0034917	423.63	338.91
38300	METER REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR OF 2007	Jan-07	943.26	15	0.0034917	49.40	39.52
38300	METER, REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR 2007	Jan-07	6,319.32	15	0.0034917	330.97	264.78
38200	050.MO.CARUTHERSINTEGFUNCT2008	Oct-07	9,315.40	6	0.0024667	137.87	275.74
38200	050.MO.JACKSONINTEGFUNCT2008	Oct-07	13,762.32	6	0.0024667	203.68	407.36
38200	050.MO.SIKESTONINTEGFUNCT2008	Oct-07	14,891.06	6	0.0024667	220.39	440.78
38100	METER & REGULATOR PURCHASES AND RETIREMENTS	Dec-07	69,227.83	4	0.0018000	498.44	1,495.32
38100	METERS, REGULATOR PURCHASE AND RETIREMENTS FOR THE FISCAL YEAR 2007	Dec-07	45,344.06	4	0.0018000	326.48	979.43
38300	METER & REGULATOR PURCHASES AND RETIREMENTS	Dec-07	7,749.60	4	0.0034917	108.24	324.71
38300	METERS, REGULATOR PURCHASE AND RETIREMENTS FOR THE FISCAL YEAR 2007	Dec-07	9,831.35	4	0.0034917	137.31	411.93
38200	050.MO.CARUTHERSINTEGFUNCT2008	Jan-08	22,568.11	3	0.0024667	167.00	668.02
38200	050.MO.JACKSONINTEGFUNCT2008	Jan-08	10,355.36	3	0.0024667	76.63	306.52
38200	050.MO.MALDENINTEGFUNCT2008	Jan-08	41,187.41	3	0.0024667	304.79	1,219.15
38200	050.MO.SIKESTONINTEGFUNCT2008	Jan-08	17,458.61	3	0.0024667	129.19	516.77

TOTALS - SOUTHEAST MISSOURI DIVISION

9,168.59

12,532.58

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	PURCHASE AND RETIRE METERS AND REGS FOR KIRKSVILLE, MO. - INCLUDES LABOR	Jan-07	55,445.86	15	0.0018000	1,497.04	1,197.63
38100	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL, MO.-INCLUDES LABOR	Jan-07	40,398.73	15	0.0021000	1,272.56	1,018.05
38100	PURCHASE AND RETIRE METERS AND REGULATORS FOR THE CANTON, MO. AREA	Jan-07	57,243.92	15	0.0021000	1,803.18	1,442.55
38200	CANTON INTEGRITY FUNCTIONAL 2007	Jan-07	(12.73)	15	0.0032583	(0.62)	(0.50)
38200	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	21,631.65	15	0.0032583	1,057.25	845.80

UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38200	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	3,761.88	15	0.0025000	141.07	112.86
38300	PURCHASE AND RETIRE METERS AND REGS FOR KIRKSVILLE, MO. - INCLUDES LABOR	Jan-07	2,253.38	15	0.0037917	128.16	102.53
38300	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL, MO.-INCLUDES LABOR	Jan-07	3,178.37	15	0.0027000	128.72	102.98
38300	PURCHASE AND RETIRE METERS AND REGULATORS FOR THE CANTON, MO. AREA	Jan-07	3,141.18	15	0.0027000	127.22	101.77
38200	050.MO.CANTONINTEGFUNCTION2008	Oct-07	4,550.93	6	0.0032583	88.97	177.94
38200	050.MO.HANNIBALINTEGFUNCTION2008	Oct-07	6,356.61	6	0.0032583	124.27	248.54
38200	050.MO.KIRKSVILLEINTEGFUNCTION2008V2	Nov-07	12,436.53	5	0.0032583	202.61	486.27
38200	050.MO.CANTONINTEGFUNCTION2008	Jan-08	51,901.65	3	0.0032583	507.34	2,029.35
38200	050.MO.HANNIBALINTEGFUNCTION2008	Jan-08	2,687.60	3	0.0032583	26.27	105.09
38200	050.MO.KIRKSVILLEINTEGFUNCTION2008V2	Jan-08	6,985.22	3	0.0032583	68.28	273.12

TOTALS - NORTHEAST MISSOURI DIVISION	271,960.78	7,172.32	8,243.98
TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS	732,426.32	16,389.79	20,841.04

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

36900	YZ INJEX ODORIZER FOR CARUTHERSVILLE	Oct-07	67,789.58	6	0.0030000	1,220.21	2,440.42
36900	250 GAL. ODORIZER TANK FOR THE KEOKUK ODORIZER AT FORT MADISON PURCHASE STATION	Jan-08	27,706.87	3	0.0030000	249.36	997.45
37900	050.3373.06.CAR-SEN RELOCATE	Jan-07	47,492.33	15	0.0026250	1,870.01	1,496.01
37900	PURCHASE & INSTALLATION OF 2-PILOT HEATERS FOR THE NEW MADRID,MO TBS	Jan-07	9,882.92	15	0.0026250	389.14	311.31
37900	PURCHASE & INSTALL A PILOT HEATER @ THE SENATH,MO TBS	Jan-08	4,562.23	3	0.0026250	35.93	143.71
37900	REPLACE RELIEF VALVE @ (PRS2726)	Jan-08	331.99	3	0.0026250	2.61	10.46
38500	REPLACE MODEM IN JACKSON @ HICKORY SPECIALITY (MERCURY MODEM)	Jan-07	1,687.20	15	0.0030000	75.92	60.74
38500	PURCHASE & INSTALL AN UPGRADE OF METER INSTALLATION @ CONSOLIDATED GRAIN BARGE	Jan-08	29,022.97	3	0.0030000	281.21	1,044.83

TOTALS - SOUTHEAST MISSOURI DIVISION	188,476.09	4,104.39	6,504.93
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ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

31100	REPLACE 4 UV / IR DETECTORS AT THE PROPANE / AIR PLANT IN HANNIBAL MO	Jan-07	20671.99	15	0.0041500	1,286.83	1,029.47
39000	LIGHTNING PROTECTION FOR THE PROPANE / AIR PLANT	Jul-07	19924.32	9	0.0008333	149.43	199.24

TOTALS - NORTHEAST MISSOURI DIVISION	40,596.31	1,436.26	1,228.71
TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS	229,072.40	5,540.65	7,733.64
TOTAL ISRS ELIGIBLE ADDITIONS	3,586,808.11	100,631.36	110,962.93

RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	050.17791	HWY 63 DIGS	Jan-07	(120.44)	15	0.0028583	(5.16)	(4.13)
37601	050.16754	RELOCATE 5450' 6" ST. 300# NORTH OF CANTON ON HWY 61 IN LEWIS CO	Jan-07	(505.54)	15	0.0028583	(21.68)	(17.34)
37601	050.17191	REPLACED 440' 2" STEEL MAIN DUE TO 3RD PARTY DAMAGE	Jan-07	(9.78)	15	0.0028583	(0.42)	(0.34)
37601	050.17501	RELOCATE 6" ST. MAIN FROM STA. 428+00 TO 446+50 CLARK CO	Jan-07	(6,697.56)	15	0.0028583	(287.16)	(229.73)
37602	050.17755	REPLACE 1020' 2-1/4" CI MAIN WITH 2" PE AT HLG COLL, IOWA ST. & BAY AVE	Jan-07	(37.23)	15	0.0028583	(1.60)	(1.28)
TOTALS - NORTHEAST MISSOURI DIVISION				<u>(7,370.55)</u>			<u>(316.02)</u>	<u>(252.82)</u>
TOTAL MAIN REPLACEMENT RETIREMENTS				<u>(7,370.55)</u>			<u>(316.02)</u>	<u>(252.82)</u>

RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.18943	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL	Jan-07	(1,846.27)	15	0.0021000	(58.16)	(46.53)
TOTALS - NORTHEAST MISSOURI DIVISION				<u>(1,846.27)</u>			<u>(58.16)</u>	<u>(46.53)</u>
TOTAL METER AND HOUSE REGULATOR REPLACEMENT RETIREMENTS				<u>(1,846.27)</u>			<u>(58.16)</u>	<u>(46.53)</u>
TOTAL ISRS ELIGIBLE RETIREMENTS				<u>(9,216.82)</u>			<u>(374.18)</u>	<u>(299.35)</u>

Appendix B

Schedule 1ISRS Tariff Sheets

Schedule 2 ISRS Revenue Requirement Calculation

Schedule 3ISRS Depreciation Expense

Schedule 4 ISRS Deferred Taxes – Rate Base Reduction

Schedule 5ISRS Rate Design

Schedule 6 Capital Structure/Rate of Return for ISRS

Schedule 7ISRS Property Taxes

Cancelling P.S.C. MO. No. 2

{Original} SHEET NO. 19

Atmos Energy Corporation

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

<u>Type of Service</u>	<u>Per Bill Per Month</u>		
	<u>West</u>	<u>Southeast</u>	<u>Northeast</u>
Residential Firm Service.....	0.20	0.27	1.25
Small Firm General Service.....	0.20	0.27	1.25
Medium Firm General Service.....	0.78	1.45	4.55
Large Firm General Service	3.62	6.77	21.25
Interruptible Large Volume Service	3.62	6.77	21.25

DATE OF ISSUE: August 14, 2008DATE EFFECTIVE: September 13, 2008

month day year

month day year

ISSUED BY: Mark MartinVice President-Rates and Regulatory AffairsOwensboro, KY

name of officer

title

address

Cancelling P.S.C. MO. No. 2

{Original} SHEET NO. 22

Atmos Energy Corporation

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

RESIDENTIAL FIRM SERVICE**AVAILABILITY:**

To domestic Customers consuming gas for space heating, water heating, cooking, air conditioning and other proper purposes in private residences, individual apartments and in a multi-family dwelling. Service may not be shared or resold.

CHARACTER OF SERVICE:

Service hereunder will not normally be subject to curtailment except as may become necessary under the Curtailment Provisions, Sheet Numbers 106 through 108 of the Company's tariffs. Gas supplied will have a nominal heating value of approximately 1000 Btu's per cubic foot.

MONTHLY DELIVERY CHARGE RATES:

	<u>Northeast</u>	<u>Southeast</u>	<u>West</u>
Delivery Charge (per meter)	\$20.61	\$13.92	\$19.43

Minimum Bill is equal to the monthly Delivery Charge plus applicable rate adjustments.

RATE ADJUSTMENTS:

1. Purchased Gas Adjustment: To the rates stated above the Total Purchased Gas Adjustment (PGA) factor will be billed to recover the cost of gas pursuant to the Company's Purchased Gas Adjustment Clause.
2. Taxes: Any franchise, gross receipts, license or occupation tax levied by any city, town, community, or other taxing authority on the amounts billed under this tariff, including applicable adjustments, will be added to bills rendered to Customers in such community or tax district.
3. Utility Related Charges: Service charges may be applicable pursuant the terms of utility Related Charges tariff, Sheet Numbers 20 through 21.
4. Infrastructure System Replacement Surcharge: Pursuant to Missouri Public Service Commission approval, a monthly ISRS charge as provided on Tariff Sheet Number 19 is applicable to this rate.

ENERGY EFFICIENCY AND CONSERVATION PROGRAMS

In accordance with the Commission's Report and Order ("Order") issued February 22, 2007, in Case No. GR-2006-0387, whereas Company is filing tariff pages in compliance with the Order designed to implement a fixed delivery charge, Company hereby enters into a significant energy and conservation program as set out in the Order to be approved by the Commission. Company shall contribute annually, one percent (1%) of its annual gross non-gas revenues (currently approximately \$165,000) to be used for the energy efficiency and conservation program.

DATE OF ISSUE: August 14, 2008
month day year

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ISSUED BY: Mark Martin Vice President-Rates and Regulatory Affairs
name of officer title

Owensboro, KY
address

Cancelling P.S.C. MO. No. 2

(Original) SHEET NO. 24

Atmos Energy Corporation

FOR - All Areas

Name of Issuing Corporation

Community, Town or City

SMALL FIRM GENERAL SERVICE**AVAILABILITY:**

This schedule is available to Customers consuming gas for Commercial and Industrial purposes, as defined in the Company's Rules and Regulations and whose use is *less than 2,000 Ccf* per year. Service may not be shared or resold.

CHARACTER OF SERVICE:

Service hereunder will not normally be subject to curtailment except as may become necessary under the Curtailment Provisions, Sheet Numbers 106 through 108 of the Company's tariffs. Gas supplied will have a nominal heating value of approximately 1000 Btu's per cubic foot.

MONTHLY DELIVERY CHARGE RATES:

	<u>Northeast</u>	<u>Southeast</u>	<u>West</u>
Delivery Charge (per meter)	\$20.61	\$13.92	\$19.43

Minimum Bill is equal to the monthly Delivery Charge plus applicable rate adjustments.

RATE ADJUSTMENTS:

1. Purchased Gas Adjustment: To the rates stated above, the total Purchased Gas Adjustment (PGA) factor for firm service will be applicable for the SGS Customer.
2. Taxes: Any franchise, gross receipts, license or occupation tax levied by any city, town, community, or other taxing authority on the amounts billed under this tariff including applicable adjustments, will be added to bills rendered to Customers in such community or tax district.
3. Utility Related Charges: Service charges may be applicable pursuant the terms of utility Related Charges tariff, Sheet Numbers 20 through 21.
4. Infrastructure System Replacement Surcharge: Pursuant to Missouri Public Service Commission approval, a monthly ISRS charge as provided on Tariff Sheet Number 19 is applicable to this rate.

ENERGY EFFICIENCY AND CONSERVATION PROGRAMS

In accordance with the Commission's Report and Order ("Order") issued February 22, 2007, in Case No. GR-2006-0387, whereas Company is filing tariff pages in compliance with the Order designed to implement a fixed delivery charge, Company hereby enters into a significant energy and conservation program as set out in the Order to be approved by the Commission. Company shall contribute annually, one percent (1%) of its annual gross non-gas revenues (currently approximately \$165,000) to be used for the energy efficiency and conservation program.

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name of officer title

Owensboro, KY
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Cancelling P.S.C. MO. No. 2

{Original} SHEET NO. 26

Atmos Energy Corporation

FOR - All Areas

Name of Issuing Corporation

Community, Town or City

MEDIUM FIRM GENERAL SERVICE**AVAILABILITY:**

This schedule is available to Customers consuming gas for Commercial and Industrial purposes, as defined in the Company's Rules and Regulations and whose use is at least 2,000 Ccf per year but less than 75,000 Ccf per year. Service may not be shared or resold.

CHARACTER OF SERVICE:

Service hereunder will not normally be subject to curtailment except as may become necessary under the Curtailment Provisions, Sheet Numbers 106 through 108 of the Company's tariffs. Gas supplied will have a nominal heating value of approximately 1000 Btu's per cubic foot.

MONTHLY DELIVERY CHARGE & VOLUMETRIC RATES:

	<u>Northeast</u>	<u>Southeast</u>	<u>West</u>
Delivery Charge (per meter)	\$75.00	\$75.00	\$75.00
Distribution Commodity Rate (per Ccf)	\$.11954	\$.12395	\$.157120

Minimum Bill is equal to the monthly Delivery Charge plus applicable rate adjustments.

RATE ADJUSTMENTS:

1. Purchased Gas Adjustment: To the rates stated above, the total Purchased Gas Adjustment (PGA) factor for firm service will be applicable for the MGS Customer
2. Taxes: Any franchise, gross receipts, license or occupation tax levied by any city, town, community, or other taxing authority on the amounts billed under this tariff including applicable adjustments, will be added to bills rendered to Customers in such community or tax district.
3. Utility Related Charges: Service charges may be applicable pursuant the terms of utility Related Charges tariff, Sheet Numbers 20 through 21.
4. Infrastructure System Replacement Surcharge: Pursuant to Missouri Public Service Commission approval, a monthly ISRS charge as provided on Tariff Sheet Number 19 is applicable to this rate.

DATE OF ISSUE: August 14, 2008
month day year

DATE EFFECTIVE: September 13, 2008
month day year

ISSUED BY: Mark Martin Vice President-Rates and Regulatory Affairs
name of officer title

Owensboro, KY
address

Cancelling P.S.C. MO. No. 2

{Original} SHEET NO. 28

Atmos Energy Corporation

FOR - All Areas

Name of Issuing Corporation

Community, Town or City

LARGE FIRM GENERAL SERVICE**AVAILABILITY:**

This schedule is available to Customers consuming gas for Commercial and Industrial purposes, as defined in the Company's Rules and Regulations and whose use is at least 75,000 Ccf per year. Service may not be shared or resold. In order to assure adequate supplies of natural gas for electric generation, Customer must provide Company prior notice and confirmation of gas supply availability before gas consumption for electric generation begins. Any volumes not confirmed by Company for electric generation will be considered "unauthorized use" and subject to the charges provided below.

CHARACTER OF SERVICE:

Service hereunder will be subject to curtailment only as may become necessary under Curtailment Provisions, Sheet Numbers 106 through 108 of the Company's tariff. Gas supplied will have a nominal heating value of approximately 1000 Btu's per cubic foot.

MONTHLY DELIVERY CHARGE & VOLUMETRIC RATES:

	<u>Northeast</u>	<u>Southeast</u>	<u>West</u>
Delivery Charge (per meter)	\$350.00	\$350.00	\$350.00
Distribution Commodity Rate (per Ccf)	\$.06679	\$.09667	\$.10564

Minimum Bill is equal to the monthly Delivery Charge plus applicable rate adjustments.

RATE ADJUSTMENTS:

1. Purchased Gas Adjustment: To the rates stated above, the Total Purchased Gas Adjustment (PGA) factor for firm sales service, as applicable, will be billed to recover the cost of gas pursuant to the Company's Purchased Gas Adjustment Clause.

Any sales volumes taken in excess of those allowed by the Company during a period of curtailment, pursuant to its Curtailment Provisions, Sheet Nos. 106 through 108, will be "unauthorized use" and will be billed pursuant to the Unauthorized Use Charges below.

2. Taxes: Any franchise, gross receipts, license or occupation tax levied by any city, town, community, or other taxing authority on the amounts billed under this tariff, including applicable adjustments, will be added to bills rendered to Customers in such community or tax district.
3. Infrastructure System Replacement Surcharge: Pursuant to Missouri Public Service Commission approval, a monthly ISRS charge as provided on Tariff Sheet Number 19 is applicable to this rate.

DATE OF ISSUE: August 14, 2008
month day year

DATE EFFECTIVE: September 13, 2008
month day year

ISSUED BY: Mark Martin
name of officer

Vice President-Rates and Regulatory Affairs
title

Owensboro, KY
address

Cancelling P.S.C. MO. No. 2

(Original) SHEET NO. 31

Atmos Energy Corporation

FOR - All Areas

Name of Issuing Corporation

Community, Town or City

INTERRUPTIBLE LARGE VOLUME SERVICE (CONT'D)**RATE ADJUSTMENTS:**

1. Purchased Gas Adjustment: To the rates stated above, the Total Purchased Gas Adjustment (PGA) factor for interruptible service, as applicable, will be billed to recover the cost of gas pursuant to the Company's Purchased Gas Adjustment Clause.
2. Taxes: Any franchise, gross receipts, license or occupation tax levied by any city, town, community, or other taxing authority on the amounts billed under this tariff, including applicable adjustments, will be added to bills rendered to Customers in such community or tax district.
3. Infrastructure System Replacement Surcharge: Pursuant to Missouri Public Service Commission approval, a monthly ISRS charge as provided on Tariff Sheet Number 19 is applicable to this rate.

TERM OF SERVICE:

Customers shall be served under this service hereunder for a term of not less than one year. Service under this tariff may be terminated by either party following at least six months written notice to either party.

RECONNECT CHARGE:

This schedule is a continuous service schedule. If service is disconnected and thereafter restored at the same location for the same occupant within a twelve (12) month period following the date of the service disconnection, a reconnection charge will become due and payable when service is restored. The charge, as outlined on Sheet Number 20, is \$24.00. If the reconnection is required outside normal working hours, an additional charge of \$26.00 will be levied to cover overtime costs.

TERMS OF PAYMENT:

The Customer's monthly bills will be computed at the approved rates plus any applicable adjustments and will be considered delinquent if not paid within 14 days after rendition of the bill. Unless otherwise required by law or other regulation, 1.5% will be added to the outstanding balance of all bills not paid by the delinquent date. The late payment charge will not be applied to amounts being collected through a pre-arranged payment agreement with the Company that is kept up to date.

DATE OF ISSUE: August 14, 2008
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month day year

ISSUED BY: Mark Martin
name of officer

Vice President-Rates and Regulatory Affairs
title

Owensboro, KY
address

Atmos Energy Missouri
ISRS Revenue Requirement Calculation
Atmos Energy Missouri

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

Missouri	West	Southeast	Northeast
\$908,315	\$84,181	\$187,883	\$636,252
(38,634)	(3,482)	(5,921)	(29,231)
(25,534)	(1,378)	(3,343)	(20,813)
844,147	79,321	178,619	586,208

Total Net

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

749,459	2,241	152,969	594,249
(18,247)	(30)	(5,930)	(12,287)
(29,584)	(140)	(6,143)	(23,301)
701,628	2,071	140,896	558,661

Total Net

Gas Utility Plant Projects - Meter & House Regulator Replacements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

732,426	2,149	458,316	271,961
(25,727)	(30)	(14,920)	(10,778)
(16,390)	(49)	(9,169)	(7,172)
690,310	2,071	434,228	254,011

Total Net

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

967,535	1,608	32,425	933,502
(27,161)	(51)	(976)	(26,135)
(23,582)	(25)	(620)	(22,938)
916,792	1,532	30,830	884,430

Total Net

Atmos Energy Missouri
ISRS Revenue Requirement Calculation
Atmos Energy Missouri

ISRS Activity:

Gas Utility Plant Projects - Measurement & Regulator Station Equipment Replacements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

Missouri	West	Southeast	Northeast
229,072		188,476	40,596
(9,251)		(7,643)	(1,608)
(5,541)		(4,104)	(1,436)
214,281	0	176,728	37,552

Total Net

Total ISRS Rate Base

Overall Rate of Return per GR-2006-0387

UOI Required

Income Tax Conversion Factor

Revenue Requirement Before Interest Deductibility

Total ISRS Rate Base

Weighted Cost of Debt per GR-2006-0387

Interest Deduction

Marginal Income Tax Rate

Income Tax Reduction due to Interest

Income Tax Conversion Factor

Revenue Requirement Impact of Interest Deductibility

Total Revenue Requirement on Capital

Depreciation Expense

Property Taxes - thru December 31, 2007

Total Company ISRS Revenues

3,367,157	84,994	961,301	2,320,862
3.36%	3.36%	3.36%	3.36%
113,132	2,856	32,298	77,978
38.39%	38.39%	38.39%	38.39%
43,430	1,096	12,399	29,935
1.6230	1.6230	1.6230	1.6230
70,487	1,779	20,124	48,584
336,014	8,482	95,930	231,603
110,664	1,489	30,057	79,118
34,355	881	8,532	24,943
481,033	10,851	134,518	335,663

**Atmos Energy Missouri
ISRS Depreciation Expense**

	<u>Additions</u> <u>Annual Depreciation</u>	<u>Retirements</u> <u>Annual Depreciation</u>
Main Replacements	25,332.71	(252.82)
Main Relocations Net of Reimbursements	18,870.79	
Service Replacements	38,184.75	
Meter & House Regulator Replacements	20,841.04	(46.53)
Measurement & Regulator Station Equipment Replacements	<u>7,733.64</u>	
TOTAL	110,962.93	(299.35)
Total Net Increase in Depreciation	<u><u>110,663.58</u></u>	

ISRS Deferred Taxes - Rate Base Reduction

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT	PROJECT DESCRIPTION
37602	REPLACE 2 IN. PVC FT. SCOTT ST.
37603	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37604	BUTLER INTEGRITY FUNCTIONAL 2007
37605	MAIN RELOCATION @ APPLETON CITY ELET. MEMORIAL HOSPITAL
37606	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD. 071
37607	MAIN RELOCATION @ BUTLER ELEMENTARY SCHOOL

TOTALS - WEST DIVISION

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37601	REPLACE AND LOWER 4" HIGH SUPPLY MAIN IN OXLEY 2007
37602	RELOCATING 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37603	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37604	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37605	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37606	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37607	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37608	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37609	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37610	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37611	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37612	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37613	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37614	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37615	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37616	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37617	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37618	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37619	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37620	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37621	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37622	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37623	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37624	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37625	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37626	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37627	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37628	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37629	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37630	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37601	LOWER THE MALDEN MO TRANS LINE @ RACE TRACK
37602	RELOCATING 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37603	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37604	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37605	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37606	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37607	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37608	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37609	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37610	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37611	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37612	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37613	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37614	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37615	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37616	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37617	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37618	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37619	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37620	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37621	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37622	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37623	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37624	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37625	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37626	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37627	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37628	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37629	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION
37630	RELOCATE 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION

TOTALS - NORTHEAST MISSOURI DIVISION

TOTAL MAIN REPLACEMENT ADDITIONS

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr.	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NEV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	424.35	1,273.05	0.00	31.83	31.83	446.69	(172.63)
MACRS 15	5.000%	9.500%	0.00	309.92	15.50	14.72	30.22	24.29	(9.32)
MACRS 15	5.000%	9.500%	0.00	74,283.43	3,713.17	3,527.61	7,240.78	5,820.39	(2,234.37)
MACRS 15	5.000%	9.500%	0.00	1,531.42	126.51	126.51	253.02	138.51	(11.70)
MACRS 15	5.000%	9.500%	3,005.08	9,024.26	0.00	225.61	225.61	3,187.67	(1,223.70)
			3,432.44	80,748.14	3,445.97	3,569.39	7,015.36	9,099.39	(3,481.61)
MACRS 15	5.000%	9.500%	0.00	102,455.72	5,122.78	4,866.65	9,989.43	8,029.86	(3,062.59)
MACRS 15	5.000%	9.500%	0.00	4,475.52	423.78	402.59	826.35	654.27	(255.01)
MACRS 15	5.000%	9.500%	0.00	10,803.00	540.15	513.14	1,053.29	846.68	(395.09)
MACRS 15	5.000%	9.500%	0.00	8,350.23	417.51	395.64	813.15	654.45	(251.23)
MACRS 15	5.000%	9.500%	0.00	1,886.15	84.31	80.09	164.40	132.15	(60.78)
MACRS 15	5.000%	9.500%	0.00	3,751.68	339.58	319.58	659.16	526.58	(132.58)
MACRS 15	5.000%	9.500%	0.00	15,001.48	750.07	712.57	1,462.64	1,175.74	(286.90)
MACRS 15	5.000%	9.500%	0.00	8,885.34	484.27	469.55	953.82	774.74	(179.08)
MACRS 15	5.000%	9.500%	0.00	4,500.60	225.53	216.16	441.69	366.66	(75.03)
MACRS 15	5.000%	9.500%	0.00	504.80	28.24	23.98	49.22	39.67	(9.55)
MACRS 15	5.000%	9.500%	0.00	(41.71)	(2.09)	(1.98)	(4.07)	(3.33)	0.72
MACRS 15	5.000%	9.500%	0.00	(46.57)	0.00	(1.16)	(1.16)	60.05	(23.06)
MACRS 15	5.000%	9.500%	0.00	3,738.44	0.00	93.41	93.41	16.64	(6.39)
MACRS 15	5.000%	9.500%	0.00	959.10	0.00	23.98	23.98	16.64	(6.39)
MACRS 15	5.000%	9.500%	0.00	1,275.37	0.00	31.88	31.88	22.12	(8.49)
MACRS 15	5.000%	9.500%	0.00	3,653.37	0.00	91.33	91.33	63.98	(24.33)
MACRS 15	5.000%	9.500%	0.00	872.82	0.00	23.98	23.98	14.17	(5.81)
MACRS 15	5.000%	9.500%	177.31	2,078.45	0.00	51.96	51.96	734.18	(231.84)
MACRS 15	5.000%	9.500%	652.82	2,078.45	0.00	51.96	51.96	734.18	(231.84)
MACRS 15	5.000%	9.500%	0.00	3,350.18	0.00	33.75	33.75	476.92	(183.06)
MACRS 15	5.000%	9.500%	(1,569.02)	(5,907.06)	0.00	(147.68)	(147.68)	(2,086.57)	801.00
MACRS 15	5.000%	9.500%	643.11	1,947.32	0.00	48.68	48.68	667.86	(264.06)
MACRS 15	5.000%	9.500%	1,828.18	5,484.47	0.00	137.11	137.11	1,937.30	(743.70)
MACRS 15	5.000%	9.500%	91.86	275.57	0.00	6.89	6.89	97.81	(37.55)
			1,920.28	185,962.59	8,412.54	8,434.71	16,847.25	15,424.80	(5,921.39)

MACRS 15	5.000%	9.500%	0.00	1,839.26	91.56	87.36	178.93	148.75	(57.10)
MACRS 15	5.000%	9.500%	0.00	10,724.14	535.71	509.40	1,045.50	855.80	(224.88)
MACRS 15	5.000%	9.500%	0.00	4,445.00	222.25	211.14	433.39	348.38	(85.01)
MACRS 15	5.000%	9.500%	0.00	13,036.33	717.47	678.59	1,395.96	1,057.68	(405.55)
MACRS 15	5.000%	9.500%	0.00	62,425.04	3,121.25	2,965.10	6,086.41	5,055.07	(1,535.07)
MACRS 15	5.000%	9.500%	0.00	69,113.54	3,455.68	3,282.89	6,738.57	5,705.97	(1,445.30)
MACRS 15	5.000%	9.500%	0.00	22,478.24	1,123.31	1,057.72	2,181.03	1,727.88	(457.37)
MACRS 15	5.000%	9.500%	0.00	16,374.26	818.71	777.78	1,596.49	1,283.33	(492.65)
MACRS 15	5.000%	9.500%	0.00	9,223.16	461.16	438.10	899.26	503.82	(195.41)
MACRS 15	5.000%	9.500%	0.00	38,987.20	1,949.36	1,851.89	3,801.25	2,129.67	(817.55)
MACRS 15	5.000%	9.500%	0.00	166,327.00	8,316.53	7,800.53	16,216.88	9,085.61	(3,487.84)
MACRS 15	5.000%	9.500%	0.00	15,126.98	766.35	718.53	1,474.88	828.31	(317.21)
MACRS 15	5.000%	9.500%	0.00	11,525.72	576.49	547.66	1,124.15	903.64	(346.89)
MACRS 15	5.000%	9.500%	0.00	5,943.89	0.00	148.75	148.75	29.70	(11.40)
MACRS 15	5.000%	9.500%	0.00	5,955.92	0.00	134.17	134.17	42.13	(16.17)
MACRS 15	5.000%	9.500%	0.00	5,950.02	0.00	135.25	135.25	42.78	(16.42)
MACRS 15	5.000%	9.500%	0.00	5,950.02	0.00	135.25	135.25	42.78	(16.42)
MACRS 15	5.000%	9.500%	0.00	51,015.85	2,551.43	2,426.98	5,078.41	4,205.97	(1,445.30)
MACRS 15	5.000%	9.500%	0.00	423.67	10.59	10.59	20.59	9.32	(3.42)
MACRS 15	5.000%	9.500%	0.00	11,488.49	0.00	285.96	285.96	69.70	(34.47)
MACRS 15	5.000%	9.500%	0.00	974.58	0.00	24.36	24.36	10.43	(4.01)
MACRS 15	5.000%	9.500%	0.00	974.58	0.00	24.36	24.36	10.43	(4.01)
MACRS 15	5.000%	9.500%	0.00	974.58	0.00	24.36	24.36	10.43	(4.01)
MACRS 15	5.000%	9.500%	0.00	924.13	0.00	23.10	23.10	9.89	(3.60)
MACRS 15	5.000%	9.500%	2,104.77	6,314.32	0.00	157.86	157.86	2,190.44	(840.88)
MACRS 15	5.000%	9.500%	2,110.09	6,330.28	0.00	158.26	158.26	2,195.97	(843.00)
MACRS 15	5.000%	9.500%	348.62	1,045.85	0.00	26.15	26.15	362.80	(138.28)
MACRS 15	5.000%	9.500%	5,004.55	15,013.64	0.00	375.34	375.34	5,208.23	(1,995.37)
MACRS 15	5.000%	9.500%	1,805.71	5,417.12	0.00	135.43	135.43	1,878.19	(721.40)
MACRS 15	5.000%	9.500%	12,911.10	38,733.31	0.00	958.33	958.33	13,456.59	(5,158.12)
MACRS 15	5.000%	9.500%	103.56	310.74	0.00	7.77	7.77	10.90	(4.38)
MACRS 15	5.000%	9.500%	288.96	865.46	0.00	21.67	21.67	300.75	(118.45)
MACRS 15	5.000%	9.500%	288.96	865.46	0.00	21.67	21.67	300.75	(118.45)
MACRS 15	5.000%	9.500%	78.69	235.68	0.00	5.92	5.92	8.00	(3.17)
			24,987.01	611,264.87	22,478.84	25,397.10	47,875.94	52,049.88	(19,981.22)
			30,339.72	877,875.59	34,337.35	37,401.20	71,738.55	76,844.06	(29,384.19)

ISRS Deferred Taxes - Rate Base Reduction

UTILITY ACCOUNT	PROJECT DESCRIPTION	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr.	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NBV less NTV	Deferred Tax Assets (Deferred Tax Liab.)
ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, WEST DIVISION										
37602	RPL 600'2" ST WITH 600'2" PE FOR CITY STORM SEWER-ADRIAN MO. NOT REIMBURABLE	5.000%	9.500%	0.00	1,607.51	80.38	76.36	156.73	132.14	(50.73)
TOTALS - WEST DIVISION										
ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, SOUTHEAST MISSOURI DIVISION										
37602	050.3373.06 CAR SEN RELOCATE	5.000%	9.500%	0.00	30,842.20	1,542.11	1,465.00	3,007.11	2,417.25	(927.95)
37602	LOWERING & REPLACING APPROX. 120' OF 4" PE FOR NEW STREET ENTRANCE	5.000%	9.500%	0.00	1,593.05	79.15	75.19	154.35	124.07	(47.63)
TOTALS - SOUTHEAST MISSOURI DIVISION										
ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, NORTHEAST MISSOURI DIVISION										
37601	RELOCATE 5450' 6" ST. 300E NORTH OF CANTON ON HWY 61 IN LEWIS CO	5.000%	9.500%	0.00	23,369.40	1,188.42	1,110.00	2,278.42	1,276.50	(490.03)
37601	RELOCATE 6" ST. MAIN FROM STA. 428+00 TO 448+50 CLARK CO	5.000%	9.500%	0.00	182,380.65	7,619.83	7,238.95	14,858.09	8,334.24	(3,188.09)
37601	RELOCATE 6" ST MAIN FROM STA. 462+75 TO 487+80 CLARK CO	5.000%	9.500%	0.00	13,445.82	662.29	629.18	1,291.47	723.66	(277.76)
37601	RELOCATE 2500' 6" ST MAIN FROM STA. 404+00 TO 428+00 CLARK CO.	5.000%	9.500%	0.00	25,073.97	1,253.70	1,191.01	2,444.71	1,360.66	(526.79)
37601	HWY 63 DIGS	5.000%	9.500%	0.00	719,423.42	35,971.17	34,172.61	70,143.78	56,384.81	(21,645.34)
TOTALS - NORTHEAST MISSOURI DIVISION										
TOTAL MAIN RELOCATION ADDITIONS										
ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION										
38000	BUTLER INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	2,240.77	112.04	108.44	218.48	78.43	(30.11)
TOTALS - WEST DIVISION										
ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION										
38000	SIKESTON 2005 SYSTEM INTEGRITY FUNCTIONAL	5.000%	9.500%	0.00	(1,775.45)	(88.92)	(84.48)	(173.40)	(62.25)	23.90
38000	CARUTHERSVILLE INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	(485.74)	(24.79)	(23.07)	(47.36)	(17.00)	6.53
38000	JACKSON, MO INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	(983.15)	(19.16)	(18.20)	(37.36)	(13.41)	5.15
38000	MALDEN INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	24,687.45	1,234.37	1,172.65	2,407.03	864.06	(331.70)
38000	SIKESTON INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	53,955.97	2,677.80	2,545.91	5,221.71	1,874.46	(624.59)
38000	050.MO.MALDENINTEGUNCT2008	5.000%	9.500%	0.00	2,765.26	138.31	131.40	269.71	56.82	(0.00)
38000	050.MO.CARUTHERSVILLEINTEGUNCT2008	5.000%	9.500%	0.00	9,379.50	0.00	234.49	0.00	0.00	0.00
38000	050.MO.JACKSONINTEGUNCT2008	5.000%	9.500%	0.00	8,456.17	0.00	212.40	0.00	0.00	0.00
38000	050.MO.SIKESTONINTEGUNCT2008	5.000%	9.500%	0.00	7,152.83	0.00	178.82	0.00	0.00	0.00
38000	SIKESTON 2005 SYSTEM INTEGRITY FUNCTIONAL	5.000%	9.500%	0.00	(852.83)	(21.32)	(21.32)	(291.39)	111.85	(11.85)
38000	050.MO.SIKESTONINTEGUNCT2008	5.000%	9.500%	0.00	2,679.59	8,035.76	200.97	2,746.57	1,054.37	(1,773.00)
38000	050.MO.JACKSONINTEGUNCT2008	5.000%	9.500%	0.00	13,517.75	337.94	337.94	4,618.56	1,773.00	(1,773.00)
38000	050.MO.MALDENINTEGUNCT2008	5.000%	9.500%	0.00	1,242.08	0.00	32.30	441.48	169.47	(1,992.08)
38000	050.MO.SIKESTONINTEGUNCT2008	5.000%	9.500%	0.00	15,186.04	0.00	379.70	5,169.25	1,992.08	(5,929.94)
TOTALS - SOUTHEAST MISSOURI DIVISION										
ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION										
38000	CANTON INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	(485.20)	(24.31)	(23.09)	(47.40)	(16.22)	6.23
38000	HANNIBAL INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	193,061.97	9,653.10	9,170.44	18,823.54	6,443.44	(2,473.55)
38000	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	46,723.36	2,336.17	2,219.36	4,555.32	1,635.32	(627.78)
38000	050.MO.HANNIBALINTEGUNCT2008	5.000%	9.500%	0.00	43,630.39	0.00	1,089.26	1,089.26	82.90	(2,414.39)
38000	050.MO.CANTONINTEGUNCT2008	5.000%	9.500%	0.00	206,607.27	0.00	5,165.18	5,165.18	(134.30)	62.90
38000	050.MO.KIRKSVILLEINTEGUNCT2008	5.000%	9.500%	0.00	10,030.91	0.00	250.77	250.77	(36.36)	(13.96)
38000	050.MO.CANTONINTEGUNCT2008	5.000%	9.500%	0.00	18,263.92	0.00	1,219.79	1,219.79	(6,391.46)	9,391.46
38000	050.MO.HANNIBALINTEGUNCT2008	5.000%	9.500%	0.00	48,791.76	0.00	1,219.79	1,219.79	16,974.32	(6,391.46)
38000	050.MO.KIRKSVILLEINTEGUNCT2008	5.000%	9.500%	0.00	17,217.31	430.45	430.45	5,875.33	2,255.46	(2,255.46)
38000	050.MO.SIKESTONINTEGUNCT2008	5.000%	9.500%	0.00	5,075.30	126.91	126.91	1,732.21	(664.97)	0.00
TOTALS - NORTHEAST MISSOURI DIVISION										
TOTAL SERVICE REPLACEMENT ADDITIONS										
ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION										
38200	BUTLER INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	996.02	49.80	47.31	97.11	59.76	(22.94)
38200	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	5.000%	9.500%	0.00	1,153.23	0.00	28.83	28.83	17.30	(16.64)
TOTALS - WEST DIVISION										

ISRS Deferred Taxes - Rate Base Reduction

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NBV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	2,191.49	108.57	104.10	219.67	154.50	(69.31)
MACRS 15	5.000%	9.500%	0.00	359.96	341.97	701.93	507.55	(194.64)
MACRS 15	5.000%	9.500%	56,887.82	2,793.38	2,653.71	5,447.09	3,938.86	(1,512.00)
MACRS 15	5.000%	9.500%	0.00	167.81	167.81	335.62	267.81	(67.81)
MACRS 15	5.000%	9.500%	59,001.78	2,900.09	2,755.08	5,655.17	3,509.10	(1,347.10)
MACRS 15	5.000%	9.500%	0.00	2,033.50	1,931.82	3,965.32	2,400.53	(944.50)
MACRS 15	5.000%	9.500%	0.00	861.33	837.27	1,698.60	1,068.41	(409.38)
MACRS 15	5.000%	9.500%	0.00	404.42	384.20	788.62	564.09	(140.12)
MACRS 15	5.000%	9.500%	0.00	47.16	44.80	91.97	42.57	(16.34)
MACRS 15	5.000%	9.500%	0.00	315.97	300.17	616.13	285.16	(109.47)
MACRS 15	5.000%	9.500%	0.00	0.00	232.89	232.89	95.01	(65.31)
MACRS 15	5.000%	9.500%	0.00	0.00	344.06	344.06	140.38	(63.89)
MACRS 15	5.000%	9.500%	0.00	13,762.32	372.28	14,134.60	1,512.89	(65.31)
MACRS 15	5.000%	9.500%	0.00	14,891.06	1,730.70	16,621.76	1,232.26	(473.05)
MACRS 15	5.000%	9.500%	0.00	43,444.06	1,133.60	44,577.66	807.12	(399.84)
MACRS 15	5.000%	9.500%	0.00	0.00	148.74	148.74	65.30	(32.82)
MACRS 15	5.000%	9.500%	0.00	0.00	245.71	245.71	103.23	(62.48)
MACRS 15	5.000%	9.500%	5,642.03	19,926.08	423.15	20,561.26	5,898.16	(2,843.31)
MACRS 15	5.000%	9.500%	2,588.84	7,766.52	194.16	10,149.50	2,708.37	(1,038.93)
MACRS 15	5.000%	9.500%	10,266.85	30,390.66	772.26	41,450.77	4,764.33	(4,132.27)
MACRS 15	5.000%	9.500%	4,364.65	13,093.96	327.35	17,556.56	4,562.81	(1,751.60)
TOTALS - SOUTHEAST MISSOURI DIVISION			435,423.92	9,631.26	15,309.66	25,140.92	38,864.71	(14,919.62)

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	PURCHASE AND RETIRE METERS AND REGS FOR KIRKSVILLE, MO. - INCLUDES LABOR	5.000%	9.500%	0.00	55,445.88	2,772.29	2,535.89	5,405.97	3,908.93	(1,500.58)
38100	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL, MO. - INCLUDES LABOR	5.000%	9.500%	0.00	40,343.63	2,019.54	1,918.94	3,558.88	2,566.32	(1,023.56)
38100	PURCHASE AND RETIRE METERS AND REGULATORS FOR THE CANTON, MO. AREA	5.000%	9.500%	0.00	57,412.73	2,860.32	2,716.89	5,981.23	3,778.10	(1,450.36)
38200	CANTON INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	21,631.65	1,061.58	1,027.50	2,109.09	1,056.24	(48.23)
38200	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	5.000%	9.500%	0.00	3,761.88	188.09	176.69	365.78	226.71	(66.65)
38300	PURCHASE AND RETIRE METERS AND REGS FOR KIRKSVILLE, MO. - INCLUDES LABOR	5.000%	9.500%	0.00	2,253.38	112.67	107.04	219.70	91.54	(35.14)
38300	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL, MO. - INCLUDES LABOR	5.000%	9.500%	0.00	3,176.37	158.92	150.97	309.69	181.17	(66.55)
38300	PURCHASE AND RETIRE METERS AND REGULATORS FOR THE CANTON, MO. AREA	5.000%	9.500%	0.00	3,141.18	157.06	149.21	306.27	179.05	(66.73)
38200	050.MO.CANTONINTEG.FUNCT2008	5.000%	9.500%	0.00	4,550.93	113.77	113.77	234.60	9.52	(13.30)
38200	050.MO.HANNIBALINTEG.FUNCT2008	5.000%	9.500%	0.00	6,556.61	0.00	158.92	158.92	34.65	(41.55)
38200	050.MO.KIRKSVILLEINTEG.FUNCT2008	5.000%	9.500%	0.00	12,438.53	0.00	310.91	108.30	13.41	(5.15)
38200	050.MO.CANTONINTEG.FUNCT2008	5.000%	9.500%	12,975.41	38,926.24	973.16	973.16	13,441.23	1,159.90	(267.19)
38200	050.MO.HANNIBALINTEG.FUNCT2008	5.000%	9.500%	671.99	2,015.70	50.39	50.39	666.02	267.19	(189.45)
38200	050.MO.KIRKSVILLEINTEG.FUNCT2008	5.000%	9.500%	1,746.31	5,238.92	130.97	130.97	1,809.00	664.45	(1,134.55)
TOTALS - NORTHEAST MISSOURI DIVISION			256,567.16	9,352.11	10,622.63	19,974.74	28,196.04			(10,624.06)
TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS			694,140.33	19,233.17	26,006.44	45,241.61	67,137.81			(25,773.26)

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

39500	YZ INJEX ODORIZER FOR CARUTHERSVILLE	5.000%	9.500%	0.00	67,789.58	0.00	1,694.74	1,694.74	474.63	(183.17)
39500	250 GAL. ODORIZER TANK FOR THE KEOKUK ODORIZER AT FORT MADISON PURCHASE STATION	5.000%	9.500%	6,926.72	20,780.15	0.00	519.50	519.50	7,196.86	(2,762.77)
37900	050.3373.08 CAR SEN RELOCATE	5.000%	9.500%	0.00	47,482.33	2,374.82	2,255.69	4,630.50	2,760.49	(1,059.71)
37900	PURCHASE & INSTALLATION OF 2-PILOT HEATERS FOR THE NEW MADRID, MO TBS	5.000%	9.500%	0.00	9,862.92	494.15	465.44	963.58	574.44	(220.52)
37900	PURCHASE & INSTALL A PILOT HEATER @ THE SENATH, MO TBS	5.000%	9.500%	1,140.66	3,421.67	0.00	85.54	85.54	1,190.17	(456.69)
37900	REPLACE RELIEF VALVE @ (P/S2728)	5.000%	9.500%	83.00	246.99	0.00	6.22	6.22	86.61	(33.25)
39500	REPLACE MODERN IN JACKSON @ HICKORY SPECIALTY (MERCURY MODERN)	5.000%	9.500%	0.00	1,697.20	84.36	80.14	164.50	88.58	(34.01)
39500	PURCHASE & INSTALL AN UPGRADE OF METER INSTALLATION @ CONSOLIDATED GRAIN BARGE	5.000%	9.500%	7,265.74	21,767.23	0.00	544.18	544.18	7,538.71	(2,894.01)
TOTALS - SOUTHEAST MISSOURI DIVISION			173,070.08	2,963.12	5,655.66					(7,643.39)

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

31100	REPLACE 4 1/2" IR DETECTORS AT THE PROPANE /AIR PLANT IN HANNIBAL, MO	14.290%	24.450%	0.00	20,671.99	2,954.03	2,631.29	5,485.31	4,198.48	(1,611.74)
39000	LIGHTNING PROTECTION FOR THE PROPANE /AIR PLANT	1.391%	2.594%	0.00	19,924.32	0.00	139.57	139.57	4.17	(10.85)
TOTALS - NORTHEAST MISSOURI DIVISION			40,596.31	2,954.03	2,669.86					(1,607.57)

TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS

TOTAL ISRS ELIGIBLE ADDITIONS

15,406.02 213,666.39 5,907.15 8,325.52 14,232.67 24,098.03 9,250.90

120,121.66 3,466,666.45 123,849.54 142,725.09 266,574.63 286,064.93 (109,816.32)

ISRS Deferred Taxes - Rate Base Reduction

UTILITY ACCOUNT	PROJECT DESCRIPTION	Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr.	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NBV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION											
37601	HWY 63 DGS	MACRS 15	5.000%	9.500%	0.00	(120.44)	(6.02)	(6.72)	(11.74)	(5.89)	2.26
37601	RELOCATE 840' 6" ST. 300' NORTH OF CANTON ON HWY 61 IN LEWIS CO	MACRS 15	5.000%	9.500%	0.00	(505.54)	(25.28)	(24.01)	(42.29)	(24.72)	9.49
37601	REPLACED 440' 7" STEEL MAIN DUE TO 3RD PARTY DAMAGE	MACRS 15	5.000%	9.500%	0.00	(9.78)	(0.49)	(0.46)	(0.95)	(0.47)	0.18
37601	RELOCATE 6" ST. MAIN FROM STA. 428+00 TO 448+50 CLARK CO	MACRS 17	5.000%	9.500%	0.00	(6,657.95)	(334.88)	(318.13)	(653.01)	(327.98)	128.76
37602	REPLACE 1020' 2-1/4" CI MAIN WITH 27PE AT HLG COLLIDWA ST & BAY AVE	MACRS 18	5.000%	9.500%	0.00	(37.23)	(1.86)	(1.77)	(3.63)	(1.92)	0.70
TOTALS - NORTHEAST MISSOURI DIVISION											
					0.00	(7,370.55)	(368.53)	(350.10)	(718.63)	(360.47)	138.39
TOTAL MAIN REPLACEMENT RETIREMENTS											
					0.00	(7,370.55)	(368.53)	(350.10)	(718.63)	(360.47)	138.39
RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION											
TOTALS - NORTHEAST MISSOURI DIVISION											
38100	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL	MACRS 15	5.000%	9.500%	0.00	(1,846.27)	(92.31)	(87.70)	(180.01)	(114.10)	43.80
TOTALS - NORTHEAST MISSOURI DIVISION											
					0.00	(1,846.27)	(92.31)	(87.70)	(180.01)	(114.10)	43.80
TOTAL METER AND HOUSE REGULATOR REPLACEMENT RETIREMENTS											
					0.00	(1,846.27)	(92.31)	(87.70)	(180.01)	(114.10)	43.80
TOTAL ISRS ELIGIBLE RETIREMENTS											
					0.00	(9,216.82)	(460.84)	(437.80)	(898.64)	(474.57)	182.18

**Atmos Missouri
ISRS Rate Design**

Total ISRS Revenues								
<i>Northeast District</i>	\$481,033							
<i>Southeast District</i>	335,663							
<i>West District</i>	134,518							
	10,851							
Rate District & Class		Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
<i>Northeast District</i>								
Firm Residential	16,837	20.61	1.0000	16,837	75.3346%	1.25	\$252,871	
Small Firm GS	1,751	20.61	1.0000	1,751	7.8347%	1.25	26,298	
Medium Firm GS	651	75.00	3.6390	2,369	10.5999%	4.55	35,580	
Large Firm GS	71	350.00	16.9820	1,206	5.3949%	21.25	18,109	
Interruptible Large Volume	11	350.00	16.9820	187	0.8358%	21.25	2,806	
Total	19,321			22,349	100.0000%		\$335,663	
<i>Southeast District</i>								
Firm Residential	29,702	13.92	1.0000	29,702	71.3953%	0.27	\$96,040	
Small Firm GS	3,980	13.92	1.0000	3,980	9.5665%	0.27	12,869	
Medium Firm GS	2	75.00	5.3879	9	0.0205%	1.45	28	
Large Firm GS	174	350.00	25.1437	4,373	10.5111%	6.77	14,139	
Interruptible Large Volume	141	350.00	25.1437	3,539	8.5066%	6.77	11,443	
Total	33,999			41,603	100.0000%		\$134,518	
<i>West District</i>								
Firm Residential	3,520	19.43	1.0000	3,520	78.3032%	0.20	\$8,497	
Small Firm GS	440	19.43	1.0000	440	9.7867%	0.20	1,062	
Medium Firm GS	109	75.00	3.8600	420	9.3387%	0.78	1,013	
Large Firm GS	5	350.00	18.0134	98	2.1707%	3.62	236	
Interruptible Large Volume	1	350.00	18.0134	18	0.4007%	3.62	43	
Total	4,075			4,495	100.0000%		\$10,851	
MO TOTAL	57,394			68,447			\$481,033	

*Average customers year ending March 31, 2008

ISRS Weighted Average Cost of Capital*

Item	Atmos	OPC	MPSC	Average	Atmos Testimony	OPC Testimony	MO PSC Staff Testimony
Rate of Return	8.59%	6.43%	7.29%	7.44%	Buchanan Direct, p. 15, Sch RMB-9 CapStruc, Murry Direct, p. 30	Average of Staff & Atmos	MO - Matthew J. Barnes, Direct Testimony, pp. 3-4 and Schedule 21.
Weighted Average Cost of Debt	3.36%	3.36%	3.36%	3.36%	Sch RMB-9 CapStruc, Sherwood Direct p. 4	Average of Staff & Atmos	MO - Matthew J. Barnes, Direct Testimony, pp. 3-4 and Schedule 21.
Cost of Common Equity	12.00%	7.00%	8.99%	9.33%	Sherwood Direct, p. 4 and Murry Direct p.30	Trippesee Rebuttal, p. 11	MO - Matthew J. Barnes, Direct Testimony, pp. 3-4

*per Testimonies in GR-2006-0387

Weighted Average Cost Of Capital

STAFF MidPoint

Common	42.41%	8.99%	3.81%
Long term	55.64%	6.03%	3.36%
Short term	1.95%	6.44%	0.13%
Total	100.00%		7.29%

COMPANY

Common	43.55%	12.00%	5.23%
Long term	56.45%	5.96%	3.36%
Short term	0.00%	0.00%	0.00%
Total	100.00%		8.59%

OPC

Common	42.98%	(1)	7.00%		3.01%
Long term	56.05%	(1)	6.00%	(1)	3.36%
Short term	0.98%	(1)	6.44%	(2)	0.06%
Total	100.00%				6.43%

AVERAGE W/ OPC

Common	42.98%	(3)	9.33%		4.01%
Long term	56.05%	(3)	6.00%	(1)	3.36%
Short term	0.98%	(3)	6.44%	(2)	0.06%
Total	100.00%				7.43%

- (1) Staff and Company Average
- (2) Staff Rate
- (3) Staff, Company & OPC Average

ISRS PROPERTY TAXES THROUGH DECEMBER 2007

Rate Div	CO	Div	Rate	2007 Rendered Property	%age in Rate Division	ISRS Property Taxes
NE	50	97	1.134%	34,439,885	82.67%	
NE	50	70	1.072%	7,221,517	17.33%	
NE	50	70 Blended Rate	1.123%	41,661,402	100.00%	\$24,942.94
W	60	71	1.152%	6,720,791	100.00%	\$880.65
SE	50	72	1.054%	42,143,656	100.00%	\$8,531.86
						\$34,355.44

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT NUMBER	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	050.17892	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	309.92	1.152%	3.57
37602	050.17892	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	74,263.43	1.152%	855.48
37602	060.15209	MAIN RELOCATION @ APPLETON CITY ELLET MEMORIAL HOSPITAL	Jan-07	(5,653.94)	1.152%	-65.13
37602	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Dec-07	1,531.42	1.152%	17.64
TOTALS - WEST DIVISION				70,450.83		\$811.56

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37601	050.17875	REPLACE AND LOWER 4" HIGH SUPPLY MAIN IN OXLEY 200'	Jan-07	102,455.72	1.054%	1,079.69
37602	050.18581	RELOCATING 500' OF 2" PE INTO A NEW EASEMENT IN BURKS SUBDIVISION	Jan-07	8,475.52	1.054%	89.32
37601	050.17521	050.3373.CAR.06.6.MAIN CUT	Jan-07	10,803.00	1.054%	113.84
37601	050.17859	REPLACE 2 STEEL HIGH SUPPLY LINE IN BENTON THAT WAS CUT IN POND EYCAVATION 400' STEEL	Jan-07	8,350.23	1.054%	88.00
37601	050.17906	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	1,686.19	1.054%	17.77
37602	050.17900	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Jan-07	(171.51)	1.054%	-1.81
37602	050.17904	MALDEN INTEGRITY FUNCTIONAL 2007	Jan-07	6,751.08	1.054%	71.14
37602	050.17906	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	15,001.46	1.054%	158.09
37602	050.18820	RELOCATE 600' OF 2" PE IN JACKSON,MO @ HIGH SCHOOL	Jan-07	9,885.34	1.054%	104.17
37602	050.18824	REPLACE APPROX 250' OF 1 1/2" P.V.C. MAIN IN JACKSON,MO @ WEST RIDGE & JACKSON BLVD	Jan-07	4,550.65	1.054%	47.96
37602	050.18866	REPLACE 1.5" P.V.C MAIN W/ PE IN JACKSON,MO @ KLAUS PARK	Jan-07	504.80	1.054%	5.32
37601	050.17900	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Feb-07	(41.71)	1.054%	-0.44
37602	050.17896	CARUTHERSVILLE INTEGRITY FUNCTIONAL 2007	Jun-07	(46.57)	1.054%	-0.49
37601	050.19545	050.MO.JACKSONINTEGFUNCT2008	Sep-07	3,736.44	1.054%	39.38
37601	050.19541	050.MO.CARUTHERSINTEGFUNCT2008	Oct-07	959.10	1.054%	10.11
37601	050.19551	050.MO.SIKESTONINTEGFUNCT2008	Oct-07	1,275.37	1.054%	13.44
37602	050.19545	050.MO.JACKSONINTEGFUNCT2008	Oct-07	3,653.37	1.054%	38.50
37602	050.19551	050.MO.SIKESTONINTEGFUNCT2008	Oct-07	2,373.26	1.054%	25.01
TOTALS - SOUTHEAST MISSOURI DIVISION				180,201.74		\$1,896.99

UTILITY ACCOUNT T	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
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ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

36701	050.19070	LOWER THE MALDEN, MO TRANS LINE @ RACE TRACK	Jan-07	1,839.26	1.123%	20.66
37600	050.17898	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	10,724.14	1.123%	120.48
37600	050.17902	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	4,445.00	1.123%	49.94
37600	050.19400	REPLACE DEPLETED GROUND IN HANNIBAL MO	Jan-07	19,549.36	1.123%	219.62
37601	050.17191	REPLACED 440' 2" STEEL MAIN DUE TO 3RD PARTY DAMAGE	Jan-07	1,433.93	1.123%	16.11
37601	050.17898	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	62,425.04	1.123%	701.30
37602	050.17755	REPLACE 1020' 2-1/4" CI MAIN WITH 2" PE AT HLG COLL, IOWA ST. & BAY AVE	Jan-07	69,113.54	1.123%	776.44
37602	050.17902	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	22,478.24	1.123%	252.53
37602	050.17902	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	16,374.26	1.123%	183.95
37602	050.17960	INSTALL APPR 180' 2" PE ON BEECH BTWN WALNUT / BEN-LOMOND TO LOOP SYS	Jan-07	9,223.16	1.123%	103.62
37602	050.18646	REPLACE 2100' 2-1/4" CI MAIN WITH 2" PE IN HANNIBAL MO	Jan-07	38,987.20	1.123%	437.99
37602	050.19014	REPLACING 2,000 FT OF 4" CI WITH PE. THIS PROJECT IS PART OF THE HANNIBAL CI REPLACEMENT	Jan-07	166,327.00	1.123%	1,868.56
37602	050.19198	HANNIBAL MO INSTALLING 550 FEET OF 2" PE AND RETIRE 500 FEET OF CI	Jan-07	15,126.98	1.123%	169.94
37602	050.19363	REPLACE 2000' 1.5" PVC MAIN WITH 2" PE IN KIRKSVILLE MO / KELLISON HEIGHTS SUBDIVISION	Jan-07	11,529.72	1.123%	129.53
37602	050.19193	REPLACE APPR. 650' 2" STEEL MAIN WITH PE ON STEVENS/HILLCREST IN HANNIBAL	Sep-07	5,949.89	1.123%	66.84
37600	050.19539	050.MO.CANTONINTEGUNCT2008	Oct-07	5,366.92	1.123%	60.29
37600	050.19542	050.MO.HANNIBALINTEGUNCT2008	Oct-07	5,450.02	1.123%	61.23
37601	050.19539	050.MO.CANTONINTEGUNCT2008	Oct-07	4,807.55	1.123%	54.01
37601	050.19542	050.MO.HANNIBALINTEGUNCT2008	Oct-07	51,015.85	1.123%	573.13
37602	050.19539	050.MO.CANTONINTEGUNCT2008	Oct-07	423.67	1.123%	4.76
37602	050.19542	050.MO.HANNIBALINTEGUNCT2008	Oct-07	11,438.49	1.123%	128.50
37600	050.20302	050.MO.KIRKSINTEGUNCT2008V2	Nov-07	974.58	1.123%	10.95
37601	050.20302	050.MO.KIRKSINTEGUNCT2008V2	Nov-07	375.92	1.123%	4.22
37602	050.20302	050.MO.KIRKSINTEGUNCT2008V2	Nov-07	924.13	1.123%	10.38

TOTALS - NORTHEAST MISSOURI DIVISION

536,303.85

\$6,024.98

TOTAL MAIN REPLACEMENT ADDITIONS

786,956.42

8,735.53

ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, WEST DIVISION

37602	050.18518	RPL 600' 2" ST WITH 600' 2" PE FOR CITY STORM SEWER - ADRIAN MO. NOT REIMBURABLE	Apr-07	1,607.51	1.152%	18.52
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TOTALS - WEST DIVISION

1,607.51

\$18.52

ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, SOUTHEAST MISSOURI DIVISION

37602	050.17650	050.3373.06 CAR. SEN RELOCATE	Jan-07	30,842.20	1.054%	325.02
37602	050.19075	LOWERING & REPLACING APPROX. 120' OF 4" PE FOR NEW STREET ENTRANCE	Jan-07	1,593.05	1.054%	16.68

TOTALS - SOUTHEAST MISSOURI DIVISION

32,425.25

\$341.70

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
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ADDITIONS - MAIN RELOCATIONS NET OF REIMBURSEMENTS, NORTHEAST MISSOURI DIVISION

37601	050.16754	RELOCATE 5450' 6" ST. 300# NORTH OF CANTON ON HWY 61 IN LEWIS CO	Jan-07	23,368.40	1.123%	262.53
37601	050.17501	RELOCATE 6" ST. MAIN FROM STA. 428+00 TO 446+50 CLARK CO	Jan-07	152,390.65	1.123%	1,712.00
37601	050.17502	RELOCATE 6" ST. MAIN FROM STA. 462+75 TO 487+90 CLARK CO	Jan-07	13,245.82	1.123%	148.81
37601	050.17503	RELOCATE 2500' 6" ST MAIN FROM STA. 404+00 TO 428+00 CLARK CO.	Jan-07	25,073.97	1.123%	281.69
37601	050.17791	HWY 63 DIGS	Jan-07	719,423.42	1.123%	8,082.19

TOTALS - NORTHEAST MISSOURI DIVISION

933,502.26

\$10,487.21

TOTAL MAIN RELOCATION ADDITIONS

967,535.02

10,847.43

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	050.17892	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	2,240.77	1.152%	25.81
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TOTALS - WEST DIVISION

2,240.77

\$25.81

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38000	050.16145	SIKESTON 2005 SYSTEM INTEGRITY FUNCTIONAL	Jan-07	(1,778.45)	1.054%	-18.74
38000	050.17896	CARUTHERSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	(485.74)	1.054%	-5.12
38000	050.17900	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Jan-07	(383.15)	1.054%	-4.04
38000	050.17904	MALDEN INTEGRITY FUNCTIONAL 2007	Jan-07	24,687.45	1.054%	260.16
38000	050.17906	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	53,555.97	1.054%	564.38
38000	050.19549	050.MO.MALDENINTEGFUNCT2008	Jan-07	2,766.26	1.054%	29.15
38000	050.19541	050.MO.CARUTHERSINTEGFUNCT2008	Oct-07	9,379.50	1.054%	98.84
38000	050.19545	050.MO.JACKSONINTEGFUNCT2008	Oct-07	8,496.17	1.054%	89.53
38000	050.19551	050.MO.SIKESTONINTEGFUNCT2008	Oct-07	7,152.83	1.054%	75.38

TOTALS - SOUTHEAST MISSOURI DIVISION

103,390.84

\$1,089.55

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	050.17894	CANTON INTEGRITY FUNCTIONAL 2007	Jan-07	(486.20)	1.123%	-5.46
38000	050.17898	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	193,061.97	1.123%	2,188.91
38000	050.17902	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	46,723.38	1.123%	524.90
38000	050.19542	050.MO.HANNIBALINTEGFUNCT2008	Sep-07	43,530.39	1.123%	489.03
38000	050.19539	050.MO.CANTONINTEGFUNCT2008	Oct-07	206,607.27	1.123%	2,321.08
38000	050.20302	050.MO.KIRKSINTEGFUNCT2008V2	Nov-07	10,030.91	1.123%	112.69

TOTALS - NORTHEAST MISSOURI DIVISION

499,467.72

\$5,611.15

TOTAL SERVICE REPLACEMENT ADDITIONS

605,099.33

6,726.51

UTILITY ACCOUNT NUMBER	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
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ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38200	050.17892	BUTLER INTEGRITY FUNCTIONAL 2007	Jan-07	996.02	1.152%	11.47
38200	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Dec-07	1,153.23	1.152%	13.28
				2,149.25		\$24.76

TOTALS - WEST DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.17111	MAL.06.METERS.RET.REG	Jan-07	2,191.49	1.054%	23.09
38100	050.18597	METER REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR OF 2007	Jan-07	7,199.28	1.054%	75.87
38100	050.18614	METER, REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR 2007	Jan-07	55,867.82	1.054%	588.74
38200	050.17896	CARUTHERSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	(114.84)	1.054%	-1.21
38200	050.17900	JACKSON, MO INTEGRITY FUNCTIONAL 2007	Jan-07	(167.81)	1.054%	-1.77
38200	050.17904	MALDEN INTEGRITY FUNCTIONAL 2007	Jan-07	58,001.78	1.054%	611.23
38200	050.17906	SIKESTON INTEGRITY FUNCTIONAL 2007	Jan-07	40,869.96	1.054%	428.59
38200	050.19549	050.MO.MALDENINTEGUNCT2008	Jan-07	17,626.68	1.054%	185.75
38300	050.17111	MAL.06.METERS.RET.REG	Jan-07	8,088.44	1.054%	85.24
38300	050.18597	METER REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR OF 2007	Jan-07	943.26	1.054%	9.94
38300	050.18614	METER, REGULATOR PURCHASES AND RETIREMENTS FOR FISCAL YEAR 2007	Jan-07	6,319.32	1.054%	66.59
38200	050.19541	050.MO.CARUTHERSINTEGUNCT2008	Oct-07	9,315.40	1.054%	98.17
38200	050.19545	050.MO.JACKSONINTEGUNCT2008	Oct-07	13,762.32	1.054%	145.03
38200	050.19551	050.MO.SIKESTONINTEGUNCT2008	Oct-07	14,891.06	1.054%	156.92
38100	050.18593	METER & REGULATOR PURCHASES AND RETIREMENTS	Dec-07	69,227.83	1.054%	729.53
38100	050.18620	METERS, REGULATOR PURCHASE AND RETIREMENTS FOR THE FISCAL YEAR 2007	Dec-07	45,344.06	1.054%	477.84
38300	050.18593	METER & REGULATOR PURCHASES AND RETIREMENTS	Dec-07	7,749.60	1.054%	81.67
38300	050.18620	METERS, REGULATOR PURCHASE AND RETIREMENTS FOR THE FISCAL YEAR 2007	Dec-07	9,831.35	1.054%	103.60
				386,746.80		\$3,864.83

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.18916	PURCHASE AND RETIRE METERS AND REGS FOR KIRKSVILLE, MO. - INCLUDES LABOR	Jan-07	55,445.86	1.123%	622.89
38100	050.18943	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL, MO.-INCLUDES LABOR	Jan-07	40,398.73	1.123%	453.85
38100	050.18968	PURCHASE AND RETIRE METERS AND REGULATORS FOR THE CANTON, MO. AREA	Jan-07	57,243.92	1.123%	643.09
38200	050.17894	CANTON INTEGRITY FUNCTIONAL 2007	Jan-07	(12.73)	1.123%	-0.14
38200	050.17898	HANNIBAL INTEGRITY FUNCTIONAL 2007	Jan-07	21,631.65	1.123%	243.02
38200	050.17902	KIRKSVILLE INTEGRITY FUNCTIONAL 2007	Jan-07	3,761.88	1.123%	42.26
38300	050.18916	PURCHASE AND RETIRE METERS AND REGS FOR KIRKSVILLE, MO. - INCLUDES LABOR	Jan-07	2,253.38	1.123%	25.32
38300	050.18943	PURCHASE AND RETIRE METERS AND REGULATORS FOR HANNIBAL, MO.-INCLUDES LABOR	Jan-07	3,178.37	1.123%	35.71
38300	050.18968	PURCHASE AND RETIRE METERS AND REGULATORS FOR THE CANTON, MO. AREA	Jan-07	3,141.18	1.123%	35.29
38200	050.19539	050.MO.CANTONINTEGUNCT2008	Oct-07	4,550.93	1.123%	51.13
38200	050.19542	050.MO.HANNIBALINTEGUNCT2008	Oct-07	6,356.61	1.123%	71.41
38200	050.20302	050.MO.KIRKSVILLEINTEGUNCT2008V2	Nov-07	12,436.53	1.123%	139.72
				210,386.31		\$2,363.53

TOTALS - NORTHEAST MISSOURI DIVISION

TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS

579,282.36

6,253.12

UTILITY ACCOUNT T	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION						
36900	050.18701	YZ INJEX ODORIZER FOR CARUTHERSVILLE	Oct-07	67,789.58	1.054%	714.38
37900	050.17650	050.3373.06 CAR SEN RELOCATE	Jan-07	47,492.33	1.054%	500.48
37900	050.18909	PURCHASE & INSTALLATION OF 2-PILOT HEATERS FOR THE NEW MADRID.MO TBS	Jan-07	9,882.92	1.054%	104.15
38500	050.18868	REPLACE MODEM IN JACKSON @ HICKORY SPECIALITY (MERCURY MODEM)	Jan-07	1,687.20	1.054%	17.78
TOTALS - SOUTHEAST MISSOURI DIVISION				126,852.03		\$1,336.79
ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION						
31100	050.17870	REPLACE 4 UV / IR DETECTORS AT THE PROPANE / AIR PLANT IN HANNIBAL MO	Jan-07	20671.99	1.123%	232.23
39000	050.18945	LIGHTNING PROTECTION FOR THE PROPANE / AIR PLANT	Jul-07	19924.32	1.123%	223.83
TOTALS - NORTHEAST MISSOURI DIVISION				40,596.31		\$456.07
TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS				167,448.34		1,792.85
TOTAL ISRS ELIGIBLE ADDITIONS				3,106,321.47		34,355.44

Appendix C

Attachment 1..... Customer Notice Examples

Attachment 2..... Updated ISRS Web Site Information

Attachment 3..... Example Script for Call Center Employees

Appendix C

Attachment 1 - Customer Notice Examples

INITIAL NOTICE

ISRS

Each year, Atmos Energy spends millions of dollars on its more than 3,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.

ANNUAL NOTICE

ISRS

Each year, Atmos Energy spends millions of dollars on its more than 3,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.

Appendix C

Attachment 2 – Updated ISRS Web Site Information

The Atmos Energy web site will be updated to reflect the information contained in the bill inserts upon approval of the ISRS application.

Appendix C

Attachment 3 – Example Script for Call Center Employees

October, 2008

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

Effective October, 2008, a \$0.20 to \$1.26 Infrastructure System Replacement Surcharge (ISRS) will be added to Atmos' residential and small general service customer monthly bills. Medium general service customers ISRS charge will range between \$.79 and \$4.56; while large general service and interruptible customers charges will be between \$3.68 and \$21.33. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Atmos' rates.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects.
- Certain public improvement projects such as street or highway widening.

The ISRS does NOT apply to:

- Costs for privately funded projects, where Atmos is reimbursed by other parties are included in the ISRS charge. None of these costs are included in the ISRS or are being recovered from Atmos' customers.

The initial ISRS charge will be implemented as a prorated charge. The exact amount of the ISRS charge can be found by reviewing the "Bill Detail" screen in Banner.

The first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Please note that an abbreviated version of this message is also permanently on the back of the bill under "Understanding Your Bill." Once each year, bills will also contain a different ISRS notice, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS Notice).

Attachment 3 is the tariff sheet showing all of the monthly ISRS rates for the various customer classes. Please ignore the effective date on this tariff page, as the effective date will be the date at the beginning of this memo.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. After the first month, the ISRS is still defined on the back of the bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.
- ISRS is authorized by Missouri law, which allows gas utilities like Atmos to adjust their rates twice per year to recover these mandated costs.
- None of the mandated costs and projects covered by ISRS produces any new revenue for the Company. Any projects for which Atmos is separately reimbursed are not included in the ISRS.
- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers.