

Atmos Energy Corporation  
Missouri Public Service Commission  
Case No. GR-2010-

Cost of Service Model

Please Refer to Schedule/Workpaper Listing  
for Sponsoring Witness(s)

December, 2009

**Atmos Energy Corporation**  
**Missouri Public Service Commission - Case No. GR-2010-**  
**Cost of Service Filing (COS)**  
**Schedule/Workpaper Listing with Sponsoring Witness(s)**

Line No.	Schedule or Workpaper Number (a)	Schedule or Workpaper Description (b)	Sponsoring Witness(s) (c)
1	Schedule COS-1	Cost of Service and Revenue Deficiency Summary	Gary L. Smith
2	Schedule COS-2	Summary of Normalized Margin Revenue at Present Rates	Gary L. Smith
3	Schedule COS-3	Summary of Normalized Margin Revenue at Proposed Rates and Classifications	Gary L. Smith
4	Schedule COS-4	Operation and Maintenance Expenses	Robert E. Hassen
5	WP 4-1	Operation and Maintenance Expenses (Per Books)	Robert E. Hassen
6	WP 4-1-1	Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accounts	Robert E. Hassen
7	WP 4-2	Labor Adjustment	Robert E. Hassen
8	WP 4-2-1	Summary of Expensed Labor for MO Union Employees Fiscal year 2009	Robert E. Hassen
9	WP 4-3	Benefits Adjustment	Robert E. Hassen
10	WP 4-3-1	Benefits Detail for Missouri and Admin & General Offices	Robert E. Hassen
11	WP 4-4	Uncollectibles Expense Normalization and Adjustment	Robert E. Hassen
12	WP 4-4-1	Missouri Division Write-offs	Robert E. Hassen
13	WP 4-4-2	Adjustment for PGA's Portion of Bad Debt	Robert E. Hassen
14	WP 4-5	Adjustment to remove non-recurring Environmental expense from test year	Robert E. Hassen
15	WP 4-6	Adjustment to remove items not related to promotional, institutional and industrial development advertising and materials expense from O&M	Robert E. Hassen
16	WP 4-6-1	Advertising Worksheet - G/L acct analysis	Robert E. Hassen
17	WP 4-6-2	Advertising Worksheet - G/L subacct analysis	Robert E. Hassen
18	WP 4-7	Adjustment to remove certain memberships and dues expense from O&M	Robert E. Hassen
19	WP 4-8	Adjustment to remove miscellaneous employee expense from O&M	Robert E. Hassen
20	WP 4-9	Adjustment for items removed from O&M expense reports	Robert E. Hassen
21	WP 4-10	Adjustment for O&M Postage Increase	Robert E. Hassen
22	WP 4-11	Adjust O&M for Estimated Rate Case Expense	Robert E. Hassen
23	Schedule COS-5	Taxes Other Than Income Taxes	Robert E. Hassen
24	WP 5-1	Taxes Other Than Income Taxes for Missouri and Admin & General Offices	Robert E. Hassen

**Atmos Energy Corporation**  
**Missouri Public Service Commission - Case No. GR-2010-**  
**Cost of Service Filing (COS)**  
**Schedule/Workpaper Listing with Sponsoring Witness(s)**

Line No.	Schedule or Workpaper Number (a)	Schedule or Workpaper Description (b)	Sponsoring Witness(s) (c)
25	WP 5-2	Ad Valorem Tax Analysis	Robert E. Hassen
26	Schedule COS-6	Depreciation and Amortization Expense	Thomas H. Petersen
27	WP 6-1	Shared Services-General Office Division 02 Depreciation Adjustment	Thomas H. Petersen
28	WP 6-2	Shared Services-Call Service Center Division 12 Depreciation Adjustment	Thomas H. Petersen
29	WP 6-3	General Office Division 91 Depreciation Adjustment	Thomas H. Petersen
30	WP 6-4	Division 70 Kirksville Depreciation Adjustment	Thomas H. Petersen
31	WP 6-5	Division 72 SEMO Depreciation Adjustment	Thomas H. Petersen
32	WP 6-6	Division 97 Former UCG Missouri Depreciation Adjustment	Thomas H. Petersen
33	WP 6-7	Division 30 Depreciation Adjustment	Thomas H. Petersen
34	WP 6-8	Division 71 Butler Depreciation Adjustment	Thomas H. Petersen
35	WP 6-9	Division 29 CO/KS-Missouri Depreciation Adjustment	Thomas H. Petersen
36	WP 6-10	Depreciation and Amortization Expense - per book	Thomas H. Petersen
37	Schedule COS-7	Rate Base and Return Calculation	Thomas H. Petersen
38	WP 7-1	Net Plant	Thomas H. Petersen
39	WP 7-2	General Office Allocation of Net Plant	Thomas H. Petersen
40	WP 7-3	Rate Base Computation of Accumulated Deferred Income Taxes	Thomas H. Petersen
41	WP 7-3-1	Accumulated Deferred Income Tax Adjustments	Thomas H. Petersen
42	WP 7-3-2	Accumulated Deferred Income Tax	Thomas H. Petersen
43	WP 7-4	Customer Advances and Customer Deposits	Thomas H. Petersen
44	WP 7-4-1	Customer Advances	Thomas H. Petersen
45	WP 7-4-2	Customer Deposits	Thomas H. Petersen
46	WP 7-5	Underground Storage Gas	Thomas H. Petersen
47	WP 7-6	Prepayments	Thomas H. Petersen
48	WP 7-6-1	Prepaid Pension Asset	Thomas H. Petersen
49	WP 7-7	Computation of Fuel Stock for Hannibal Propane Air Peaking Plant	Thomas H. Petersen

**Atmos Energy Corporation**  
**Missouri Public Service Commission - Case No. GR-2010-**  
**Cost of Service Filing (COS)**  
**Schedule/Workpaper Listing with Sponsoring Witness(s)**

Line No.	Schedule or Workpaper Number (a)	Schedule or Workpaper Description (b)	Sponsoring Witness(s) (c)
50	WP 7-8	Computation of Rate Base Deduction per ANG Acquis Order	Thomas H. Petersen
51	Schedule COS-8	Computation of Federal and State Income Taxes	Thomas H. Petersen Robert J. Smith and Dr. James H. Vander Weide
52	Schedule COS-9	Capital Structure and Cost of Capital	Robert J. Smith
53	WP 9-1-1	Capital Balances and Computation of Short Term Debt effective Interest Rate	Robert J. Smith
54	WP 9-2-1	Consolidated and Long-Term Utility Debt Outstanding with calculation of effective Interest Rates	Robert J. Smith
55	Schedule COS-10	Interest Expense on Security Deposit Adjustment	Robert E. Hassen
56	WP Input	Input Area for Tax Rates, Allocation Rates, etc.	Robert E. Hassen

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Cost of Service and Revenue Deficiency**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Reference (b)	NEMO <sup>1</sup> (c)	SEMO <sup>2</sup> (d)	WEMO <sup>3</sup> (e)	Total Missouri (f)
1	NonGas Operation & Maintenance Exp.	Schedule 4	\$3,585,035	\$ 5,230,305	\$ 882,661	\$ 9,698,001
2						
3	Taxes Other Than Income Taxes	Schedule 5	787,016	670,989	108,198	1,566,203
4						
5	Depreciation & Amortization Expense	Schedule 6	1,865,448	1,545,215	241,932	3,652,595
6						
7	Interest Expense on Customer Deposits	Schedule 10	28,689	46,722	6,273	81,683
8						
9	Return on Rate Base	Schedule 7	2,660,495	2,805,681	422,063	5,888,240
10						
11	Income Tax Proforma	Schedule 8	1,035,587	1,092,099	164,286	2,291,973
12						
13	<b>Total Cost of Service (Sum of Lns. 1 - 11)</b>		<u>\$9,962,270</u>	<u>\$ 11,391,011</u>	<u>\$1,825,413</u>	<u>\$ 23,178,695</u>
14						
15						
16	Base Revenue at Present Rates	Schedule 2	\$6,868,052	\$ 8,584,754	\$1,287,302	\$ 16,740,109
17						
18	<b>Revenue Deficiency (Ln. 13 - Ln. 16)</b>		<u>\$3,094,218</u>	<u>\$ 2,806,256</u>	<u>\$ 538,111</u>	<u>\$ 6,438,586</u>
19						

## 20 Notes:

21 1. NEMO is the abbreviation for Northeast Missouri.

22 2. SEMO is the abbreviation for Southeast Missouri.

23 3. WEMO is the abbreviation for Western Missouri.

Atmos Energy Corporation  
 Missouri Jurisdiction  
 Summary of Normalized Margin Revenue at Present Rates  
 Twelve Months Ended June 30, 2009

Line No.	Description	Base Count Number of Bills (b)	Present Base Customer Charge (d)	ISRS (e)	Present Mcf Rate (f)	Normalizing Volume adjustments (g)	Normalizing base count adjustments (h)	Volume impact base count adjustments (i)	Industrial Volume adjustments (j)	Total MO Adjusted Counts (k)	Total MO Adjusted Volumes (l)	Total MO Normalized Present Margin Rev (m)
1	<b>NEMO-DIV 70 &amp; 97</b>											
2	Residential Gas Service	199,848	20.61	1.17	0	(52,247)	(3,600)	(22,482)		196,248	1,245,395	4,274,281
3	Small General Gas Service Com	20,745	20.61	1.17	0	(8,168)				20,745	199,884	451,826
4	Medium General Gas Service Com	7,675	75.00	4.27	1.19540	(15,493)				7,675	459,202	1,157,327
5	Large General Gas Service Com	152	350.00	19.91	0.68790					152	55,804	94,614
6	Small General Gas Service Schools	115	20.61	1.17	0	(88)				115	2,160	2,505
7	Medium General Gas Service Schools	441	75.00	4.27	1.19540	(2,328)				441	68,993	117,432
8	Large General Gas Service School	-	350.00	19.91	0.68790					-	-	-
9	Medium General Service Ind	106	75.00	4.27	1.19540	(867)				106	25,687	39,108
10	Large General Gas Service Ind	62	350.00	19.91	0.68790					62	41,098	51,206
11	Interruptible Ind	36	350.00	19.91	0.68790					36	108,253	87,784
12	Total Sales	229,180	2,308,147			(79,191)	(3,600)	(22,482)	-	225,380	2,206,474	6,276,083
13	<b>Other Revenues</b>											
14	Transportation											
15	Interruptible Tra	70	350.00	19.91	0.68790					70	339,152	259,196
16	SPC Tra	43								43	297,884	166,273
17	Forfeited Discounts (acct 487)											50,695
18	Misc Other Revenues (acct 488,493)											115,805
19												
20	Total Other Revenues	113	637,036			-	-	-	-	113	637,036	591,969
21												
22	<b>TOTAL - NEMO</b>	229,293	2,945,183			(79,191)	(3,600)	(22,482)	-	225,693	2,843,510	6,868,052
23												
24	<b>SEMO - DIVISION 72</b>											
25	Residential Gas Service	350,944	13.92	0.22	0	(31,827)	(4,800)	(24,474)		346,144	1,788,139	4,894,476
26	Small General Gas Service Com	37,032	13.92	0.22	0	(5,409)				37,032	282,793	523,632
27	Medium General Gas Service Com	8,964	75.00	1.20	1.2395	(8,625)				8,964	528,409	1,338,019
28	Large General Gas Service Com	74	350.00	5.58	0.9667					74	82,925	106,476
29	Small General Gas Service Schools	491	75.00	0.22	0	(139)				491	7,245	36,933
30	Medium General Gas Service Schools	1,291	75.00	1.20	1.2395	(1,509)				1,291	92,431	212,943
31	Large General Gas Service School	12	350.00	5.58	0.9667					12	3,824	7,964
32	Medium General Gas Service Ind	240	75.00	1.20	1.2395	(803)				240	49,170	79,234
33	Large General Gas Service Ind	88	350.00	5.58	0.9667		35		55,243	123	106,632	146,818
34	Interruptible Ind	36	350.00	5.58	0.9667					36	24,406	36,394
35	Total Sales Revenue	399,172	2,983,515			(48,311)	(4,765)	(24,474)	55,243	394,407	2,963,973	7,382,889

Atmos Energy Corporation  
 Missouri Jurisdiction  
 Summary of Normalized Margin Revenue at Present Rates  
 Twelve Months Ended June 30, 2009

Line No.	Description (a)	Base Count Number of Bills (b)	Present Base Customer Charge (c)	ISRS (e)	Present Mcf Base Rate (f)	Normalizing Volume adjustments (g)	Normalizing base count adjustments (h)	Volume impact base count adjustments (i)	Industrial Volume adjustments (j)	Total MO Adjusted Counts (k)	Total MO Adjusted Volumes (l)	Total MO Normalized Present Margin Rev (m)
36	<u>Other Revenues</u>											
37	Transportation											
38	Interruptible Tra	180	729,280	5.58	0.9667					180	729,280	768,999
39	SPC Tra		1,144,294								1,144,294	240,302
40	Forfeited Discounts (acct 487)											22,621
41	Misc Other Revenues (acct 488)											169,943
42	Total Others Revenues	180	1,873,574							180	1,873,574	1,201,865
43												
44	<b>Total SEMO</b>	399,352	4,857,089			(48,311)	(4,765)	(24,474)	55,243	394,587	4,839,547	8,584,754
45												
46	<u>WEMO-DIV 29 &amp; 71</u>											
47	Residential Gas Service	41,411	257,498	0.20	0	(9,135)	(600)	(3,547)		40,811	244,816	801,120
48	Small General Gas Service Com	5,253	39,637	0.20	0	(1,911)				5,253	37,726	103,116
49	Medium General Service Com	1,383	81,380	0.76	1.5712	(3,038)				1,383	78,342	227,867
50	Large General Gas Service Com	46	87,381	3.54	1.0564					46	87,381	108,572
51	Large General Gas Service Ind	12	15,754	3.54	1.0564					12	15,754	20,885
52	Interruptible	12	11,247	3.54	1.0564	(12)			(11,247)	-	-	-
53	Total Sales Revenue	48,117	492,898			(14,084)	(612)	(3,547)	(11,247)	47,505	464,019	1,261,561
54	<u>Other Revenues</u>											
55	Transportation											
56	Forfeited Discounts (acct 487)											4,835
57	Misc Other Revenues (acct 488)											20,906
58	Total Others Revenues											25,741
59												
60	<b>Total WEMO</b>	48,117	492,898			(14,084)	(612)	(3,547)	(11,247)	47,505	464,019	1,287,302
61	<u>Total Missouri</u>											
62	Total Sales	676,469	5,784,560			(141,586)	(8,977)	(50,504)	43,996	667,492	5,636,466	14,920,534
63	Total Other Revenues	293	2,510,609			-	-	-	-	293	2,510,609	1,819,575
64	<b>Total Missouri</b>	676,762	8,295,169			(141,586)	(8,977)	(50,504)	43,996	667,785	8,147,075	16,740,109
65												
66	Reference	WP 2-1	WP 2-2							Res WP 2-4	WP2-4 x WP2-;	WP 2-2A

Atmos Energy Corporation  
 Missouri Jurisdiction  
 Summary of Normalized Margin Revenue at Proposed Rates and Classifications  
 Twelve Months Ended June 30, 2009

Line No.	Description	Base Count Number of Bills	Proposed Base Mcf	Proposed Base Rate	Proposed Base Charge	Volume Mcf	Reclassify Customers Base Count	Reclassify Customers Volume	Normalizing Volume Mcf adjustments	Normalizing base count adjustments	Volume impact base count adjustments	Industrial Volume Mcf adjustments	Other Revenue	Total MO Adjusted Counts	Total MO Adjusted Volumes	Total MO Normalized Proposed Margin Rev	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
<b><u>NEMO-DIV 70 &amp; 97</u></b>																	
1	Residential Gas Service	199,848	1,320,124	33.23	0.0000			(52,247)	(3,600)	(22,482)			196,248	1,245,395	6,521,321		
2	Small General Gas Service Com	20,745	208,052	51.65	0.0000		4,251	(12,510)					24,996	312,855	1,291,043		
3	Medium General Service Com	7,675	474,695	100.00	1.3811		(4,167)	(11,986)					3,508	366,179	856,530		
4	Large General Gas Service Com	152	55,804	500.00	1.2405		(84)	(10)					68	35,020	77,442		
5	Small General Gas Service Schools	115	2,248	51.65	0.0000		-	(1,996)					115	243	5,940		
6	Medium General Gas Service Schools	441	71,321	100.00	1.3811		-	(2,324)					441	70,993	142,148		
7	Large General Gas Service School	-	-	500.00	1.2405		-	(867)					-	-	-		
8	Medium General Service Ind	106	26,553	100.00	1.3811								106	25,686	46,075		
9	Large General Gas Service Ind	62	41,098	500.00	1.2405								62	41,098	81,982		
10	Interruption Ind	36	108,253	500.00	1.2405								36	108,253	152,287		
11	Total Sales	229,180	2,308,147					(79,943)	(3,600)	(22,482)			-	225,580	2,205,722	9,174,770	
12	Other Revenues																
13	Transportation																
14	Interruption Tra	70	339,152	500.00	1.2405									70	339,152	455,717	
15	SPC Tra	43	297,884											43	297,884	166,273	
16	Forfeited Discounts (accr 487)															50,695	
17	Misc Other Revenues (accr 488,493)															116,082	
18	Total Other Revenues	113	637,036											113	637,036	788,767	
19	TOTAL - NEMO	229,293	2,945,183					(79,943)	(3,600)	(22,482)			277	225,693	2,842,757	9,963,537	
20	<b><u>SEMO - DIVISION 72</u></b>																
21	Residential Gas Service	350,944	1,844,440	21.27	0.0000			(31,827)	(4,800)	(24,474)			346,144	1,788,139	7,362,483		
22	Small General Gas Service Com	37,032	288,202	33.38	0.0000		3,559	(6,882)					40,591	391,607	1,354,928		
23	Medium General Service Com	8,964	537,034	100.00	0.9634		(3,547)	(6,917)					5,417	406,750	933,563		
24	Large General Gas Service Com	74	82,925	500.00	0.8591		(12)	(13,079)					62	96,004	113,477		
25	Small General Gas Service Schools	491	7,383	33.38	0.0000		297	(245)					788	13,940	26,303		
26	Medium General Service Schools	1,291	93,940	100.00	0.9634		(285)	(1,521)					1,006	89,441	186,767		
27	Large General Gas Service School	12	3,824	500.00	0.8591		(12)	(803)					-	-	-		
28	Medium General Service Ind	240	49,972	100.00	0.9634				35				240	49,169	71,370		
29	Large General Gas Service Ind	88	51,389	500.00	0.8591								123	106,632	153,108		
30	Interruption Ind	36	24,406	500.00	0.8591								36	24,406	38,967		
31	Total Sales Revenue	399,172	2,983,515					(48,194)	(4,765)	(24,474)			-	394,407	2,966,089	10,240,966	
32	Other Revenues																
33	Transportation																
34	Interruption Tra																
35	Forfeited Discounts (accr 487)																
36	Misc Other Revenues (accr 488,493)																
37	Total Other Revenues																
38	TOTAL - SEMO	399,172	2,983,515					(48,194)	(4,765)	(24,474)			-	394,407	2,966,089	10,240,966	



Atmos Energy Corporation  
 Missouri Jurisdiction  
 Summary of Normalized Margin Revenue at Proposed Rates and Classifications  
 Twelve Months Ended June 30, 2009

Line No.	Description	Base Count of Bills	Proposed Base Customer Charge	Proposed Mcf Rate	Reclassify Customers Base Count	Reclassify Customers Volume adjustments	Normalizing Volume Mcf adjustments	Normalizing base count adjustments	Volume impact base count adjustments	Industrial Volume Mcf adjustments	Other Revenue	Total MO Adjusted Counts	Total MO Adjusted Mcf Volumes	Total MO Normalized Proposed Margin Rev
36	<b>Other Revenues</b>													
37	Transportation													
38	Interruptible Tra	180	500.00	0.8591								180	729,280	716,524
39	SPC Tra												1,144,294	240,302
40	Forfeited Discounts (acct 487)													22,621
41	Misc Other Revenues (acct 488)													169,943
42	Total Others Revenues	180										180	1,873,574	1,149,390
43														
44	<b>Total SEMO</b>	399,352			0	(48,194)	(4,765)	(24,474)	55,243			394,587	4,839,663	11,390,356
45														
46	<b>WEMO-DIV 29 &amp; 71</b>													
47	Residential Gas Service	41,411	29.99	0.0000								40,811	244,816	1,223,922
48	Small General Gas Service Com	5,253	46.89	0.0000	837	27,635	(600)	(3,547)				6,090	64,287	283,560
49	Medium General Service Com	1,383	100.00	1.4103	(837)	(34,825)	(1,594)					546	44,960	118,008
50	Large General Gas Service Com	46	500.00	1.2966		7,190						46	94,571	145,621
51	Large General Gas Service Ind	12	500.00	1.2966								12	15,754	26,427
52	Interruptible	12	500.00	1.2966						(11,247)				
53	Total Sales Revenue	48,117				(13,714)	(612)	(3,547)	(11,247)			47,505	464,389	1,799,538
54	<b>Other Revenues</b>													
55	Transportation													
56	Forfeited Discounts (acct 487)													4,835
57	Misc Other Revenues (acct 488)													20,906
58	Total Others Revenues													25,741
59														
60	<b>Total WEMO</b>	48,117				(13,714)	(612)	(3,547)	(11,247)			47,505	464,389	1,825,279
61	<b>Total Missouri</b>													
62	Total Sales	676,469			0	(141,852)	(8,977)	(50,504)	43,996			667,492	5,636,201	21,215,274
63	Total Other Revenues	293										277	2,510,609	1,963,898
64	<b>Total Missouri</b>	676,762			0	(141,852)	(8,977)	(50,504)	43,996			667,785	8,146,810	23,179,173
65														
66	Reference	WP 3-1	WP 3-2		WP 3-3	WP 3-3/VP3-4 - WP3-4B	WP 3-5	WP 3-5 x WP3-4	WP 3-2A	WP 3-6				

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Operation and Maintenance Expenses**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Reference (b)	NEMO		SEMO		WEMO		Total Missouri (h)
			Div 70 (c)	Div 97 (d)	Div 70 & 97 Total (e)	Div 72 Total (f)	Div 71 & 29 Total (g)		
1	<b>Total Non-gas Operation and Maintenance Expense - Per Book</b>	WP 4-1	\$ (108,117)	\$ 3,242,217	\$ 3,134,100	\$ 5,144,344	\$ 831,532	\$ 9,109,976	
2									
3	<b>Adjustments to Operation &amp; Maintenance Expenses:</b>								
4	Labor Adjustment	WP 4-2	\$ 883	\$ 46,648	\$ 47,531	\$ 64,905	\$ 9,772	\$ 122,207	
5	Benefits Adjustment	WP 4-3	2,488	143,794	146,282	225,907	32,066	404,255	
6	Adjustment to Bad Debt Expense to Calculate a 3 Yr. Average Level of Net Write-offs	WP 4-4	251,868	10,176	262,044	(219,564)	7,712	50,191	
7	Adjustment to Remove Non-recurring MGP Environmental Expenses (Sep 2008)	WP 4-5	-	(11,255)	(11,255)	-	-	(11,255)	
8	Adjustment to Remove Items Not Related to Promotional, Institutional and Industrial Development Advertising and Materials Expense	WP 4-6	(17)	(1,467)	(1,485)	(5,262)	(425)	(7,172)	
9	Adjustment to Remove Club Dues and Memberships	WP 4-7	(90)	(3,547)	(3,637)	(5,427)	(148)	(9,212)	
10	Adjustment to Remove Miscellaneous Employee Expenses	WP 4-8	(135)	(7,277)	(7,412)	(6,594)	(1,131)	(15,137)	
11	Adjustment to Remove Expenses Recorded on Expense Reports	WP 4-9	(684)	(21,799)	(22,483)	(24,654)	(4,847)	(51,984)	
12	Postage Adjustment	WP 4-10		3,762	3,762	6,576	792	11,130	
13	Rate Case Expense	WP 4-11	2,042	35,547	37,589	50,073	7,339	95,000	
14	<b>Total Adjustments (Sum of Lns. 4 - 13)</b>		\$ 256,354	\$ 190,819	\$ 450,935	\$ 85,961	\$ 51,129	\$ 588,025	
15									
16	<b>Total Adjusted Operation and Maintenance Expenses (Ln. 1 + Ln. 14)</b>		\$ 148,237	\$ 3,433,036	\$ 3,585,035	\$ 5,230,305	\$ 882,661	\$ 9,698,001	

Atmos Energy Corporation  
Missouri Jurisdiction  
Operation and Maintenance Expenses  
Twelve Months Ended June 30, 2009

Line No.	FERC (a)	Description (b)	NEMO			SEMO	WEMO			Total Missouri (j)
			Div 70 (c)	Div 97 (d)	Total Div 70 & 97 (e)	Total Div 72 (f)	Div 71 (g)	Div 29 (h)	Total Div 71 & 29 (i)	
1		<b>Manufactured Gas Production Expenses</b>								
2		<u>Operation</u>								
3	7330	Gas Mixing Expenses	\$ -	\$ 165	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ 165
4	7350	Miscellaneous Production Expenses	-	773	773	-	-	-	-	773
5										
6		Total Operation	\$ -	\$ 938	\$ 938	\$ -	\$ -	\$ -	\$ -	\$ 938
7										
8		<u>Maintenance</u>								
9	7420	Maintenance of Production Equipment	\$ -	\$ 5,728	\$ 5,728	\$ -	\$ -	\$ -	\$ -	\$ 5,728
10										
11		Total Maintenance	\$ -	\$ 5,728	\$ 5,728	\$ -	\$ -	\$ -	\$ -	\$ 5,728
12										
13		<b>Total Production Expenses</b>	\$ -	\$ 6,666	\$ 6,666	\$ -	\$ -	\$ -	\$ -	\$ 6,666
14										
15		<b>Natural Gas Storage Expenses</b>								
16	8200	Measuring & Regulating Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	8260	Rents	-	-	-	-	-	-	-	-
18	8410	Operation Labor and Expenses	-	-	-	-	-	-	-	-
19										
20		Total Storage Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21										
22		<b>Transmission Expenses</b>								
23		<u>Operation</u>								
24	8510	Operating Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	8520	Communication System Expenses	-	-	-	-	-	-	-	-
26	8560	Mains Expense	-	373	373	-	-	-	-	373
27	8570	Measuring & Regulating Station Equipment	-	71	71	-	-	-	-	71
28										
29		Total Operation	\$ -	\$ 444	\$ 444	\$ -	\$ -	\$ -	\$ -	\$ 444
30										
31		<u>Maintenance</u>								
32	8610	Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	8630	Maintenance of Mains	-	-	-	-	-	-	-	-
34	8640	Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-
35	8650	Maintenance of Measuring & Regulating Equipment	-	248	248	468	-	-	-	716
36	8670	Maintenance of Other Equipment	-	-	-	-	-	-	-	-
37										
38		Total Maintenance	\$ -	\$ 248	\$ 248	\$ 468	\$ -	\$ -	\$ -	\$ 716
39										
40		<b>Total Transmission Expenses</b>	\$ -	\$ 692	\$ 692	\$ 468	\$ -	\$ -	\$ -	\$ 1,160
41										
42		<b>Distribution Expenses</b>								
43		<u>Operation</u>								
44	8700	Supervision & Engineering	\$ 203	\$ 297,141	\$ 297,344	\$ 492,037	\$ 23,514	\$ 30	\$ 23,544	\$ 812,925
45	8710	Load Dispatching & Odorization	-	183	183	-	-	-	-	183
46	8711	Load Dispatching & Odorization	-	2,255	2,255	16,692	8,166	-	8,166	27,113
47	8720	Compressor Station Labor & Expense	-	-	-	(50)	-	-	-	(50)
48	8740	Mains & Service Expenses	-	340,561	340,561	622,093	158,237	-	158,237	1,120,891
49	8750	Meas. & Reg. Sta. Expenses - General	-	11,673	11,673	23,640	2,536	-	2,536	37,849
50	8760	Meas. & Reg. Sta. Expenses - Industrial	-	-	-	(101)	-	-	-	(101)
51	8770	Meas. & Reg. Sta. Expenses - City Gate	-	614	614	681	144	-	144	1,439
52	8780	Meter & House Reg. Expenses	-	121,056	121,056	225,364	39,026	-	39,026	385,446
53	8790	Customer Installations Expenses	-	4	4	-	-	-	-	4
54	8800	Other Expenses	-	32,273	32,273	36,159	6,745	-	6,745	75,177
55	8810	Rents	-	69,145	69,145	52,593	12,734	-	12,734	134,472
56										
57		Total Operation	\$ 203	\$ 874,905	\$ 875,108	\$ 1,469,108	\$ 251,102	\$ 30	\$ 251,132	\$ 2,595,348
58										
59		<u>Maintenance</u>								
60	8850	Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ 323	\$ -	\$ 323	\$ 323
61	8860	Structures - Improvements	-	-	-	-	-	-	-	-
62	8870	Mains	-	39,537	39,537	49,283	509	-	509	89,329
63	8880	Compressor Station Equipment	-	-	-	-	-	-	-	-
64	8900	Meas. & Reg. Sta. Equip. - Industrial	-	-	-	-	-	-	-	-
65	8910	Meas. & Reg. Sta. Equip. - City Gate	-	-	-	64	291	-	291	355
66	8920	Services	-	38,491	38,491	40,228	116	-	116	78,835
67	8930	Meter & House Regulators	-	1,451	1,451	1,046	3,464	-	3,464	5,961
68	8940	Other Equipment	-	83	83	272	-	-	-	355
69	8950	Other Equipment	-	-	-	-	-	-	-	-
70										
71		Total Maintenance	\$ -	\$ 79,562	\$ 79,562	\$ 90,893	\$ 4,703	\$ -	\$ 4,703	\$ 175,158
72										
73		<b>Total Distribution Expenses</b>	\$ 203	\$ 954,467	\$ 954,670	\$ 1,560,001	\$ 255,805	\$ 30	\$ 255,835	\$ 2,770,506

Atmos Energy Corporation  
Missouri Jurisdiction  
Operation and Maintenance Expenses  
Twelve Months Ended June 30, 2009

Line No.	FERC (a)	Description (b)	NEMO			SEMO	WEMO			Total Missouri (i)
			Div 70 (c)	Div 97 (d)	Total Div 70 & 97 (e)	Total Div 72 (f)	Div 71 (g)	Div 29 (h)	Total Div 71 & 29 (i)	
74										
75										
76		<b>Customer Accounts Expenses</b>								
77										
78	9010	Supervision	\$ -	\$ -	\$ -	\$ -	\$ 302	\$ -	\$ 302	\$ 302
79	9020	Meter Reading Expenses	-	99,226	99,226	189,800	40,191	-	40,191	329,217
80	9030	Customer Records & Collection Expenses	-	90,610	90,610	135,123	10,260	-	10,260	235,993
81	9040	Uncollectible Accounts	(242,469)	171,149	(71,320)	525,331	35,541	-	35,541	489,552
82	9050	Misc. Customer Accounts Expenses	-	-	-	-	-	-	-	-
83										
84		<b>Total Customer Accounts Expenses</b>	<b>\$ (242,469)</b>	<b>\$ 360,985</b>	<b>\$ 118,516</b>	<b>\$ 850,254</b>	<b>\$ 86,294</b>	<b>\$ -</b>	<b>\$ 86,294</b>	<b>\$ 1,055,064</b>
85										
86										
87		<b>Customer Service Expenses</b>								
88	9070	Supervision	\$ -	\$ 633	\$ 633	\$ 2,535	\$ -	\$ -	\$ -	\$ 3,168
89	9080	Customer Assistance Expenses	2,500	-	2,500	-	-	-	-	2,500
90	9090	Informational and Instructional Advertising Expenses	-	49,156	49,156	43,702	-	-	-	92,858
91	9100	Misc Customer Service & Informational Expenses	-	-	-	-	-	-	-	-
92										
93		<b>Total Customer Service Expenses</b>	<b>\$ 2,500</b>	<b>\$ 49,789</b>	<b>\$ 52,289</b>	<b>\$ 46,237</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,526</b>
94										
95		<b>Sales Promotion Expenses</b>								
96	9110	Supervision	\$ -	\$ 18,005	\$ 18,005	\$ 38,631	\$ -	\$ -	\$ -	\$ 56,636
97	9120	Demonstrating & Selling Expenses	-	670	670	4,319	-	-	-	4,989
98	9130	Advertising	-	776	776	1,779	41	-	41	2,596
99	9150	Supervision	-	-	-	-	-	-	-	-
100	9160	Miscellaneous Sales Expense	-	-	-	-	-	-	-	-
101										
102		<b>Total Sales Promotion Expenses</b>	<b>\$ -</b>	<b>\$ 19,451</b>	<b>\$ 19,451</b>	<b>\$ 44,729</b>	<b>\$ 41</b>	<b>\$ -</b>	<b>\$ 41</b>	<b>\$ 64,221</b>
103										
104		<b>Administrative and General Expenses</b>								
105	9200	Administrative and general salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	9210	Office Supplies & Expense	-	308	308	(33,623)	244	-	244	(33,071)
107	9220	Administrative expense Transferred	119,064	1,231,302	1,350,366	1,954,034	304,369	-	304,369	3,608,769
108	9230	Outside Services	-	157,532	157,532	-	-	-	-	157,532
109	9240	Property Insurance - Debits	9,016	46,262	55,278	55,147	7,032	-	7,032	117,457
110	9250	Injuries and Damages	-	7,194	7,194	244	4,509	-	4,509	11,947
111	9260	Employee Welfare/Pensions	890	338,191	339,081	602,520	166,776	-	166,776	1,108,377
112	9270	Franchise Requirements	-	-	-	-	-	-	-	-
113	9280	Regulatory Commission Expense	2,679	50,799	53,478	63,249	6,432	-	6,432	123,159
114	9290	Duplicate Charges	-	-	-	-	-	-	-	-
115	9300	Miscellaneous General	-	-	-	-	-	-	-	-
116	9301	General Advertising Expenses	-	35	35	-	-	-	-	35
117	9302	Miscellaneous General	-	-	-	1,084	-	-	-	1,084
118	9310	Rents	-	18,544	18,544	-	-	-	-	18,544
119										
120										
121		<b>Total Administrative and General Expenses</b>	<b>\$ 131,649</b>	<b>\$ 1,850,167</b>	<b>\$ 1,981,816</b>	<b>\$ 2,642,655</b>	<b>\$ 489,362</b>	<b>\$ -</b>	<b>\$ 489,362</b>	<b>\$ 5,113,833</b>
122										
123		<b>Total Non-Gas Operation &amp; Maintenance Expense - Unadjusted</b>	<b>\$ (108,117)</b>	<b>\$ 3,242,217</b>	<b>\$ 3,134,100</b>	<b>\$ 5,144,344</b>	<b>\$ 831,502</b>	<b>\$ 30</b>	<b>\$ 831,532</b>	<b>\$ 9,109,976</b>

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division (a)	FERC Acct (b)	SubAcct (c)	12 Months Year-To-Date (d)	Allocation Percentage (e)	Labor Expense to Missouri (f)
1	<u>CO/KS - Missouri Direct</u>					
2	29	8700	1001	\$ -		
3	29	8700	1002	0		
4	29	8700	1011	0		
5	29	9030	1008	0		
6				<u>\$ -</u>	100.00%	\$ -
7						
8	<u>CO/KS Business Unit General Office</u>					
9	30	8150	1000	\$ 610		
10	30	8150	1008	61		
11	30	8160	1000	2,408		
12	30	8160	1008	0		
13	30	8320	1000	2,348		
14	30	8320	1008	14		
15	30	8340	1000	7,557		
16	30	8340	1008	42		
17	30	8410	1000	3,305		
18	30	8410	1008	121		
19	30	8700	1000	1,206,800		
20	30	8700	1001	890,015		
21	30	8700	1002	(901,628)		
22	30	8700	1003	0		
23	30	8700	1004	0		
24	30	8700	1006	8,141		
25	30	8700	1008	8,008		
26	30	8700	1011	821,505		
27	30	8700	1012	(809,891)		
28	30	8700	1013	8,671		
29	30	8700	1014	(8,141)		
30	30	8710	1000	508		
31	30	8710	1008	0		
32	30	8740	1000	19,959		
33	30	8740	1006	9,072		
34	30	8740	1008	(1,342)		
35	30	8740	1013	15,379		
36	30	8740	1014	(9,072)		
37	30	8850	1000	8,652		
38	30	8850	1008	855		
39	30	8870	1000	(1,216)		
40	30	8870	1008	0		
41	30	9010	1000	3,293		

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division	FERC Acct	SubAcct	12 Months Year-To-Date	Allocation Percentage	Labor Expense to Missouri
	(a)	(b)	(c)	(d)	(e)	(f)
42	30	9010	1008	327		
43	30	9020	1000	3,711		
44	30	9020	1008	(564)		
45	30	9030	1000	21,706		
46	30	9030	1008	(1,105)		
47	30	9030	1002	(1,004)		
48	30	9030	1008	0		
49	30	9030	1011	1,004		
50				<u>\$ 1,310,109</u>	2.03%	\$ 26,578
51						
52	<u>Division 70</u>					
53	70	9080	1000	\$ 3,485		
54	70	9080	1008	(1,278)		
55				<u>\$ 2,207</u>	100.00%	\$ 2,207
56						
57	<u>Division 71</u>					
58	71	8700	1000	\$ 19,816		
59	71	8700	1001	98,299		
60	71	8700	1002	(70,764)		
61	71	8700	1008	826		
62	71	8700	1011	8,985		
63	71	8700	1012	(36,520)		
64	71	8740	1000	95,787		
65	71	8740	1008	123		
66	71	8750	1000	2,319		
67	71	8750	1008	215		
68	71	8780	1000	39,075		
69	71	8780	1008	(532)		
70	71	8800	1000	2,187		
71	71	8800	1008	(25)		
72	71	8920	1000	98		
73	71	9020	1000	38,417		
74	71	9020	1001	0		
75	71	9020	1008	1,759		
76	71	9030	1000	10,857		
77	71	9030	1008	(987)		
78				<u>\$ 209,935</u>	100.00%	\$ 209,935
79						
80	<u>SEMO</u>					
81	72	8700	1000	\$ 335,875		
82	72	8700	1001	992,059		

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division	FERC Acct	SubAcct	12 Months Year-To-Date	Allocation Percentage	Labor Expense to Missouri
	(a)	(b)	(c)	(d)	(e)	(f)
83	72	8700	1002	(497,184)		
84	72	8700	1008	8,118		
85	72	8700	1011	37,178		
86	72	8700	1012	(532,057)		
87	72	8700	1013	5,395		
88	72	8720	1000	0		
89	72	8720	1008	(50)		
90	72	8740	1000	338,241		
91	72	8740	1006	1,504		
92	72	8740	1008	(167)		
93	72	8740	1013	2,455		
94	72	8740	1014	(1,504)		
95	72	8750	1000	17,287		
96	72	8750	1008	(741)		
97	72	8760	1000	0		
98	72	8760	1008	(101)		
99	72	8780	1000	225,824		
100	72	8780	1008	(504)		
101	72	8800	1000	34,229		
102	72	8800	1008	1,885		
103	72	8870	1000	43,109		
104	72	8870	1006	0		
105	72	8870	1008	(1,360)		
106	72	8870	1013	0		
107	72	8870	1014	0		
108	72	8920	1000	37,997		
109	72	8920	1006	0		
110	72	8920	1008	(1,071)		
111	72	8920	1013	0		
112	72	8920	1014	0		
113	72	8930	1000	947		
114	72	8930	1008	(120)		
115	72	8940	1000	53		
116	72	8940	1008	0		
117	72	9020	1000	185,566		
118	72	9020	1008	1,978		
119	72	9030	1000	129,155		
120	72	9030	1008	1,597		
121	72	9050	1000	0		
122	72	9050	1008	0		
123	72	9070	1000	1,824		

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division	FERC Acct	SubAcct	12 Months Year-To-Date	Allocation Percentage	Labor Expense to Missouri
	(a)	(b)	(c)	(d)	(e)	(f)
124	72	9070	1008	(335)		
125	72	9080	1000	0		
126	72	9080	1008	0		
127	72	9090	1000	34,087		
128	72	9090	1008	1,860		
129	72	9110	1000	25,781		
130	72	9110	1008	1,609		
131				<u>\$ 1,430,419</u>	100.00%	\$ 1,430,419
132						
133	<u>Division 91</u>					
134	91	8160	1000	\$ -		
135	91	8160	1008	(154)		
136	91	8170	1000	0		
137	91	8170	1008	(154)		
138	91	8180	1000	0		
139	91	8180	1008	(88)		
140	91	8210	1000	0		
141	91	8210	1008	(44)		
142	91	8560	1000	4,533		
143	91	8560	1006	28,361		
144	91	8560	1008	985		
145	91	8560	1013	29,921		
146	91	8560	1014	(28,361)		
147	91	8570	1000	86		
148	91	8570	1008	(8)		
149	91	8700	1000	2,081,304		
150	91	8700	1001	3,635,512		
151	91	8700	1002	(2,583,262)		
152	91	8700	1003	0		
153	91	8700	1004	0		
154	91	8700	1006	34,884		
155	91	8700	1008	8,441		
156	91	8700	1011	2,355,268		
157	91	8700	1012	(3,407,518)		
158	91	8700	1013	21,572		
159	91	8700	1014	(34,884)		
160	91	8700	1016	0		
161	91	8710	1000	485		
162	91	8710	1008	(134)		
163	91	8740	1000	7,734		
164	91	8740	1008	(1,620)		



**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division	FERC Acct	SubAcct	12 Months Year-To-Date	Allocation Percentage	Labor Expense to Missouri
	(a)	(b)	(c)	(d)	(e)	(f)
165	91	8750	1000	9,965		
166	91	8750	1008	(1,262)		
167	91	8760	1000	4,447		
168	91	8760	1008	(741)		
169	91	8780	1000	5,339		
170	91	8780	1008	(319)		
171	91	8800	1000	12,997		
172	91	8800	1006	0		
173	91	8800	1008	(897)		
174	91	8800	1014	0		
175	91	8850	1000	7,954		
176	91	8850	1008	(2,187)		
177	91	8870	1000	1,113		
178	91	8870	1001	0		
179	91	8870	1008	(174)		
180	91	8930	1000	2,646		
181	91	8930	1008	(480)		
182	91	9020	1000	32,728		
183	91	9020	1001	0		
184	91	9020	1008	(2,328)		
185	91	9030	1000	108,367		
186	91	9030	1008	2,630		
187	91	9080	1000	4,456		
188	91	9080	1008	(701)		
189	91	9090	1000	20,618		
190	91	9090	1008	(3,240)		
191	91	9110	1000	56,854		
192	91	9110	1008	1,026		
193	91	9210	1000	1,733		
194	91	9210	1002	0		
195	91	9210	1006	0		
196	91	9210	1008	(953)		
197				<u>\$ 2,414,221</u>	11.05%	\$ 266,781
198						
199	<u>Division 97</u>					
200	97	7420	1000	\$ 1,953		
201	97	7420	1008	39		
202	97	8700	1000	189,209		
203	97	8700	1001	638,592		
204	97	8700	1002	(1,151,990)		
205	97	8700	1008	5,228		

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division	FERC Acct	SubAcct	12 Months Year-To-Date	Allocation Percentage	Labor Expense to Missouri
	(a)	(b)	(c)	(d)	(e)	(f)
206	97	8700	1011	908,887		
207	97	8700	1012	(395,492)		
208	97	8700	1013	2,823		
209	97	8740	1000	148,231		
210	97	8740	1008	3,654		
211	97	8750	1000	9,212		
212	97	8750	1008	(1,197)		
213	97	8780	1000	119,450		
214	97	8780	1008	1,453		
215	97	8800	1000	21,615		
216	97	8800	1008	(318)		
217	97	8870	1000	31,862		
218	97	8870	1006	0		
219	97	8870	1008	(2,743)		
220	97	8870	1013	0		
221	97	8870	1014	0		
222	97	8890	1000	0		
223	97	8920	1000	31,676		
224	97	8920	1008	(2,021)		
225	97	8930	1000	1,312		
226	97	8930	1008	22		
227	97	9020	1000	97,078		
228	97	9020	1008	1,017		
229	97	9030	1000	86,665		
230	97	9030	1008	1,956		
231	97	9070	1000	456		
232	97	9070	1008	(83)		
233	97	9090	1000	42,220		
234	97	9090	1008	583		
235	97	9110	1000	12,057		
236	97	9110	1008	757		
237	97	9200	1002	(234)		
238	97	9200	1011	234		
239				<u>\$ 804,163</u>	100.00%	\$ 804,163
240						
241	<u>Shared Services - General Office - Division 02</u>					
242	2	8560	1002	\$ (9,353)		
243	2	8560	1011	9,353		
244	2	8700	1000	92,654		
245	2	8700	1001	0		
246	2	8700	1002	(121,377)		

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**  
**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Schedule COS-4  
 WP 4-1-1

Line No.	Division	FERC Acct	SubAcct	12 Months Year-To-Date	Allocation Percentage	Labor Expense to Missouri
	(a)	(b)	(c)	(d)	(e)	(f)
247	2	8700	1003	0		
248	2	8700	1004	0		
249	2	8700	1006	311		
250	2	8700	1008	350		
251	2	8700	1011	121,377		
252	2	8700	1013	0		
253	2	8700	1014	(311)		
254	2	8700	1015	0		
255	2	8740	1000	6,395		
256	2	8740	1008	1,162		
257	2	9030	1000	313,065		
258	2	9030	1008	17,244		
259	2	9200	1000	36,698,118		
260	2	9200	1001	1,821,258		
261	2	9200	1002	(1,943,715)		
262	2	9200	1008	368,218		
263	2	9200	1009	0		
264	2	9200	1011	1,736,782		
265	2	9200	1012	(1,614,323)		
266	2	9210	1000	1,824		
267	2	9210	1008	(6,230)		
268	2	9210	1013	0		
269	2	9210	1014	0		
270	2	9250	1000	48,462		
271	2	9250	1008	4,153		
272				<u>\$ 37,545,417</u>	1.78%	\$ 668,146
273						
274	<u>Shared Services - Customer Service Center - Division 12</u>					
275	12	8700	1000	\$ 493,239		
276	12	8700	1008	(5,437)		
277	12	8790	1000	122,305		
278	12	8790	1008	(1,442)		
279	12	9010	1000	42,452		
280	12	9010	1008	(487)		
281	12	9030	1000	12,168,354		
282	12	9030	1008	7,604		
283	12	9200	1000	4,674,754		
284	12	9200	1001	202,801		
285	12	9200	1002	(1,919)		
286	12	9200	1008	65,657		
287	12	9200	1011	473		

**Atmos Energy Corporation**  
**Trial Balance Fiscal Year End - O&M Labor**  
**Current Period: June 30, 2009**

Schedule COS-4  
 WP 4-1-1

**Labor Expense Sub Accounts 1000-1016 - Expensed to O&M Accts**  
**(Excluding Sub Account 1010)**

Line No.	Division (a)	FERC Acct (b)	SubAcct (c)	12 Months Year-To-Date (d)	Allocation Percentage (e)	Labor Expense to Missouri (f)
288	12	9200	1012	(201,354)		
289	12	9210	1000	370,172		
290	12	9210	1006	1		
291	12	9210	1008	(21,375)		
292	12	9210	1013	0		
293	12	9210	1014	(1)		
294				<u>\$ 17,915,797</u>	1.79%	\$ 320,553
295						
296				Total Missouri Labor Expense		<u>\$ 3,728,783</u>
297						

**298 Labor SubAcct Description:**

- 299 01000 Non-project Labor
- 300 01001 Capital Labor
- 301 01002 Capital Labor Contra
- 302 01003 Deferred Project Labor
- 303 01004 Deferred Project Labor Contra
- 304 01005 Capitalized Project Labor
- 305 01006 O&M Project Labor and Contra
- 306 01007 Not used
- 307 01008 Expense Labor Accrual
- 308 01009 Capital Labor Accrual
- 309 01010 PTO Accrual
- 310 01011 Capital Labor Transfer In
- 311 01012 Capital Labor Transfer Out
- 312 01013 Expense Labor Transfer In
- 313 01014 Expense Labor Transfer Out
- 314 01015 Deferred Project Labor Transfer In
- 315 01016 Deferred Project Labor Transfer Out

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Labor Adjustment**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	NEMO		SEMOM		WEMO		Administrative & General Offices				Total Missouri (n)	
		Div 70 (b)	Div 97 (c)	Div 70 & 97 (d)	Div 72 (e)	Div 71 (f)	Div 29 (g)	Div 71 & 29 (h)	Total Direct Missouri (i)	SSU Gen Office Div 02 (j)	SSU Call Center Div 12 (k)		COKS Gen Office Div 30 (l)
1	Non-Union Per Book Labor Expense (excluding sub 1010)	\$ 2,207	\$ 640,090	\$ 642,297	\$ 331,072	\$ 66,086	\$ -	\$ 66,086	\$ 1,039,454	\$ 37,545,417	\$ 17,915,797	\$ 1,310,109	\$ 2,412,450
2	Union Per Book Labor Expense	-	164,073	164,073	1,099,347	143,849	-	143,849	1,407,270	-	-	-	1,771
3	Total O&M Per Book Labor Expense	\$ 2,207	\$ 804,163	\$ 806,370	\$ 1,430,419	\$ 209,935	\$ -	\$ 209,935	\$ 2,446,724	\$ 37,545,417	\$ 17,915,797	\$ 1,310,109	\$ 2,414,221
4	Allocation to Missouri	100.00%	100.00%		100.00%	100.00%				1.78%	1.79%	2.03%	11.05%
5													
6													
7	Missouri Test Year Labor Expense	\$ 2,207	\$ 804,163	\$ 806,370	\$ 1,430,419	\$ 209,935	\$ -	\$ 209,935	\$ 2,446,724	\$ 668,146	\$ 320,553	\$ 26,578	\$ 266,781
8													
9	Non-Union merit increase (1)	3.88%	3.88%	-	3.88%	3.88%	-	-	-	3.88%	3.88%	3.88%	3.88%
10	Union merit increase (2)	2.29%	2.29%	-	2.29%	2.29%	-	-	-	-	-	-	-
11													
12	Non-Union Merit Adjustment (Ln. 1 * Ln. 5 * Ln. 9)	\$ 86	\$ 24,803	\$ 24,889	\$ 12,929	\$ 2,561	\$ -	\$ 2,561	\$ 40,279	\$ 25,891	\$ 12,421	\$ 1,030	\$ 10,338
13	Union Merit Adjustment (Ln. 2 * Ln. 5 * Ln. 10)	-	3,760	3,760	25,193	3,297	-	3,297	32,250	-	-	-	-
14	Merit increase - Missouri Labor Expense	\$ 86	\$ 28,563	\$ 28,649	\$ 38,022	\$ 5,857	\$ -	\$ 5,857	\$ 72,529	\$ 25,891	\$ 12,421	\$ 1,030	\$ 10,338
15													
16	Allocation of Shared Service & General Offices to Divisions:												
17	Atmos Shared Service (Div 2)	\$ 536	\$ 9,688	\$ 10,244	\$ 13,646	\$ 2,000	\$ -	\$ 2,000	\$ 25,891				
18	Atmos Shared Service (Div 12)	-	4,205	4,205	7,331	884	-	884	12,421				
19	COKS BU General Office (Div 30)	-	-	-	-	1,030	-	1,030	1,030				
20	MidStates BU General Office (Div 91)	241	4,192	4,433	5,905	-	-	-	10,338				
21													
22	Total O & M Labor Adjustment (Ln. 14+17+18+19+20)	\$ 863	\$ 46,648	\$ 47,531	\$ 64,905	\$ 9,772	\$ -	\$ 9,772	\$ 122,209				
23													
24	Total Adjusted Missouri Labor Expense												
25													
26	Notes:												
27	1. Non-Union merit increase effective October 1, 2008 at 3.5% and at October 1, 2009 at 3.0%.												
28	2. Union merit increase effective June 1, 2009 at 2.5%.												

**\$ 3,850,991**



**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Benefits Adjustment**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	NEMO		SEMO		WEMO		SSU		030 Div CO/KS BU Gen. Office (l)	091 Div MidSt BU Gen. Office (m)	Total Missouri (n)	Reference (o)
		Div 70 (b)	Div 97 (c)	Total Div 70 & 97 (d)	Total Div 72 (e)	Div 71 (f)	Div 29 (g)	Total Div 71 & 29 (h)	Gen Office Div 2 (i)				
1	Labor Expense Per Book (Missouri *)	\$ 2,207	\$ 804,163	\$ 806,370	\$ 1,430,419	\$ 209,933	\$ -	\$ 209,933	\$ 668,146	\$ 26,578	\$ 266,781	\$ 3,728,783	WP 4-2
2	Adjustments to Test Period Labor expense	86	28,563	28,649	38,022	5,857	-	5,857	25,891	1,030	10,338	122,209	WP 4-2
3	Proforma Labor Expense (Sum of Lns. 1 + 2)	\$ 2,293	\$ 832,726	\$ 835,019	\$ 1,468,441	\$ 215,792	\$ -	\$ 215,792	\$ 694,037	\$ 27,608	\$ 277,119	\$ 3,850,991	
4													
5	FY 2010 Benefits Percent *	43.87%	43.87%		43.87%	35.22%		31.20%	31.20%	35.22%	43.87%		
6													
7	Proforma Pension & Insurance Expense (Ln. 3 * 5)	\$ 1,006	\$ 365,336	\$ 366,342	\$ 644,239	\$ 75,992	\$ -	\$ 75,992	\$ 216,541	\$ 103,889	\$ 121,579	\$ 1,538,304	43.32%
8													
9													
10	Pension & Insurance Per Book Expense (925/926)	\$ -	\$ 257,783	\$ 257,783	\$ 472,875	\$ 53,466	\$ -	\$ 53,466	\$ 8,968,818	\$ 4,083,920	\$ 999,686	\$ 15,170,515	WP 4-3-1
11	Allocation to Missouri	100.00%	100.00%		100.00%	100.00%		100.00%	1.78%	1.79%	11.95%		
12	Pension & Insurance Expense (Missouri) (Ln. 10*11)	\$ -	\$ 257,783	\$ 257,783	\$ 472,875	\$ 53,466	\$ -	\$ 53,466	\$ 159,606	\$ 73,070	\$ 110,469	\$ 1,134,045	
13													
14													
15	Benefits Adjustment (Ln. 7 less Ln. 12)	\$ 1,006	\$ 107,553	\$ 108,559	\$ 171,364	\$ 22,527	\$ -	\$ 22,527	\$ 56,935	\$ 30,818	\$ 11,109	\$ 404,259	
16													
17	Allocation of Gen. Office & Admin. to Operating Divisions:												
18	Atmos Shared Service (Div 2)	\$ 1,224	\$ 21,304	\$ 22,527	\$ 30,009	\$ 4,398	\$ -	\$ 4,398	\$ (56,935)	\$ -	\$ -	\$ -	
19	Atmos Shared Service (Div 12)	-	10,432	10,432	18,189	2,194	-	2,194	30,817	(30,818)	-	-	
20	CO/KS BU General Office (Div 30)	-	-	-	-	2,947	-	2,947	2,947	-	-	-	
21	MidStates BU General Office (Div 91)	259	4,505	4,763	6,346	-	-	-	11,109	-	(11,109)	-	
22													
23	Proforma Missouri Benefits Adjustment (Ln. 15+18+19+20+21)	\$ 2,488	\$ 143,794	\$ 146,282	\$ 225,907	\$ 32,066	\$ -	\$ 32,066	\$ -	\$ -	\$ -	\$ 404,252	
24													
25													
26													
27	* Calculation of Benefits Rate:												
28			12 months										
29	CO/KS Div FY 2010 Pension & Insurance Expense Budget		\$ 3,096,238										
30													
31	CO/KS Div FY 2010 Labor Expense Budget		\$ 8,792,251										
32													
33	CO/KS Benefits Percent FY 2010 (Ln. 29/31)												
34			35.22%										
35	SSU Div FY 2010 Pension & Insurance Expense Budget		\$ 19,549,661										
36													
37	SSU Div FY 2010 Labor Expense Budget		\$ 62,658,771										
38													
39	SSU Benefits Percent FY 2010 (Ln. 35/37)												
40			31.20%										
41	Mid States Div FY 2010 Pension & Insurance Expense Budget		\$ 7,478,473										
42													
43	Mid States Div FY 2010 Labor Expense Budget		\$ 17,046,003										
44													
45	Mid States Benefits Percent FY 2010 (Ln. 41/43)												
			43.87%										

Line No.	Description	12 months
29	CO/KS Div FY 2010 Pension & Insurance Expense Budget	\$ 3,096,238
31	CO/KS Div FY 2010 Labor Expense Budget	\$ 8,792,251
33	CO/KS Benefits Percent FY 2010 (Ln. 29/31)	35.22%
35	SSU Div FY 2010 Pension & Insurance Expense Budget	\$ 19,549,661
37	SSU Div FY 2010 Labor Expense Budget	\$ 62,658,771
39	SSU Benefits Percent FY 2010 (Ln. 35/37)	31.20%
41	Mid States Div FY 2010 Pension & Insurance Expense Budget	\$ 7,478,473
43	Mid States Div FY 2010 Labor Expense Budget	\$ 17,046,003
45	Mid States Benefits Percent FY 2010 (Ln. 41/43)	43.87%





Atmos Energy Corporation  
Missouri Jurisdiction  
Uncollectibles Expense Normalization and Adjustment  
Twelve Months Ended June 30, 2009

Line No.	Description (a)	NEMO		SEMO		WEMO		Total Missouri	
		Div 70 (b)	Div 97 (c)	Total Div 70 & 97 (d)	Total Div 72 (e)	Div 29 (f)	Div 71 & 29 (g)		Total (h)
1	Three Year Average of Net Write-Offs Experience For Missouri (FY06-07-08)	\$ 9,399	\$ 181,325	\$ 190,724	\$ 305,767	\$ 39,455	\$ 3,797	\$ 43,253	\$ 539,743
2									
3	Uncollectibles Expense Accrual - Per Books Acct 904	(242,469)	171,149	(71,320)	525,331	35,541	-	35,541	489,552
4									
5	Adjustment of the Per Books Expense to the Historic Average of Net Write-Offs	\$ 251,868	\$ 10,176	\$ 262,044	\$ (219,564)	\$ 3,914	\$ 3,797	\$ 7,712	\$ 50,191

Atmos Energy Corporation  
Missouri Divisions Write-offs

Schedule COS-4  
WP 4-4-1

Line No.	Description (a)	NEMO		Total Div 70 & 97 (d)	SEMO		WEMO		Total Missouri (i)
		Div 70 (b)	Div 97 (c)		Total Div 72 (e)	Div 71 (f)	Div 29 (g)	Total Div 71 & 29 (h)	
1	<b>Jul 08- Jun 09</b>								
2	Acct 1440 12004 Bad Debt	\$ (10,492)	\$ 289,677	\$ 279,184	\$ 421,727	\$ 68,789	\$ -	\$ 68,789	\$ 769,701
3	Acct 1440 12005 Net Collections	(22,619)	(82,192)	(104,811)	(169,882)	(25,407)	-	(25,407)	(300,100)
4	<b>Total Collections/Write-offs</b>	<b>\$ (33,112)</b>	<b>\$ 207,485</b>	<b>\$ 174,373</b>	<b>\$ 251,846</b>	<b>\$ 43,382</b>	<b>\$ -</b>	<b>\$ 43,382</b>	<b>\$ 469,601</b>
5									
6									
7	<b>Jul 07- Jun 08</b>								
8	Acct 1440 12004 Bad Debt	\$ 5,652	\$ 225,092	\$ 230,744	\$ 433,008	\$ 58,219	\$ (7,185)	\$ 51,034	\$ 714,785
9	Acct 1440 12005 Net Collections	(17,480)	(83,426)	(100,906)	(168,364)	(26,699)	3,559	(23,140)	(292,410)
10	<b>Total Collections/Write-offs</b>	<b>\$ (11,828)</b>	<b>\$ 141,666</b>	<b>\$ 129,838</b>	<b>\$ 264,643</b>	<b>\$ 31,520</b>	<b>\$ (3,626)</b>	<b>\$ 27,894</b>	<b>\$ 422,375</b>
11									
12									
13	<b>Jul 06- Jun 07</b>								
14	Acct 1440 12004 Bad Debt	\$ 91,934	\$ 275,923	\$ 367,858	\$ 565,535	\$ 72,797	\$ 18,727	\$ 91,524	\$ 1,024,917
15	Acct 1440 12005 Net Collections	(18,798)	(81,099)	(99,897)	(164,724)	(29,333)	(3,709)	(33,042)	(297,664)
16	<b>Total Collections/Write-offs</b>	<b>\$ 73,137</b>	<b>\$ 194,824</b>	<b>\$ 267,961</b>	<b>\$ 400,811</b>	<b>\$ 43,464</b>	<b>\$ 15,018</b>	<b>\$ 58,482</b>	<b>\$ 727,254</b>
17									
18									
19	<b>Average Missouri Write-Offs</b>	<b>\$ 9,399</b>	<b>\$ 181,325</b>	<b>\$ 190,724</b>	<b>\$ 305,767</b>	<b>\$ 39,455</b>	<b>\$ 3,797</b>	<b>\$ 43,253</b>	<b>\$ 539,743</b>

**Atmos Energy Corporation**  
**Missouri Jurisdiction**

Schedule COS-4  
 WP 4-4-2

**Adjustment for PGA's Portion of Bad Debt**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Jul 06	Jul 07	Jul 08	3 Year
		Jun 07 (b)	Jun 08 (c)	Jun 09 (d)	Average (e)
1	Test Year Revenues	\$ 66,903,103	\$ 65,418,194	\$ 67,600,984	
2					
3	Test Year PGA	\$ 49,625,599	\$ 48,677,124	\$ 51,425,485	
4					
5	Percent of Revenues minus PGA	25.82%	25.59%	23.93%	
6					
7	Actual Write-offs	\$ 727,254	\$ 422,375	\$ 469,601	
8					
9					
10	<b>Uncollectible Amount Included in Base Rates if PGA is Approved</b>	<b>\$ 187,811</b>	<b>\$ 108,089</b>	<b>\$ 112,366</b>	<b>\$ 136,089</b>

Atmos Energy Corporation  
Missouri Jurisdiction

Schedule COS-4  
WP 4-5

Adjustment to remove non-recurring Environmental expense from test year. \$ (11,255)

Journal Entry Support:

abe-20050113-01 Spreadsheet 6695343: A  
070-001 Adjustment USD

Line No.	Account	Entered: Debit	Entered: Credit	Description
1	050.3314.8700.07120	\$ 11,255		Hannibal Site Work Completed
2		\$ 11,255	\$ -	

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Twelve Months Ended June 30, 2009**

**Schedule COS-4**  
**WP 4-6**

Adjustment to remove items not related to promotional, institutional and industrial development advertising and materials expense from O&M:

Line No.	Description (a)	Reference (b)	Total Missouri (c)
1	Advertising expense in O&M accounts 9090, 9120, 9130, 9301	WP 4-6-1	\$ 5,050
2	Promotional expense in other O&M accounts, identified via subacct analysis	WP 4-6-2	2,121
3			<u>\$ 7,172</u>
4			
5	Adjustment to remove expense for items not related to Advertising		
6	and Materials Expense from Missouri O&M as noted above		<u>\$ (7,172)</u>

Atmos Energy Corp.  
For the 12 months ended June 30, 2009  
Advertising Worksheet - G/L acct analysis

FERC Acct  
9090 Customer service-Operating inf  
9120 Sales-Demonstrating and sellin  
9130 Sales-Advertising expenses  
9301 A&G-General advertising expens

This sheet shows all expenses for accts 9090, 9120, 9130, 9301, that were identified through a review of invoices that are being adjusted.

Line No.	Sum of Total YTD Account	Sub Account	NEMO			SEMO			WEMO			SSU		Grand Total	Description
			Div 70	Div 97	Div 70 & 97	Div 72	Div 71 & 29	Div 91	Div 30	Div 02	Div 12				
1	9090	4023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	230	GCA Public Notice Publication
2	9090	5420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,296	Employee Development
3	9090	7499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Misc Employee Welfare Exp
4	9120	4040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	738	Community Rel&Trade Shows
5	9120	4046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,950	Customer Relations & Assist
6	9120	4092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	500	Customer Rel & Info Exchange
7	9120	5010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,154	Office Supplies
8	9120	7499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33	Misc Employee Welfare Exp
9	9130	4040	\$ 907	\$ 907	\$ 907	\$ 258	\$ 258	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	907	Community Rel&Trade Shows
10	9130	4044	\$ 257	\$ 257	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	515	Advertising
11	9130	4046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	435	Customer Relations & Assist
12	9130	7590	\$ -	\$ -	\$ -	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	94	Misc General Expense
13	Totals		\$ -	\$ 1,164	\$ 1,164	\$ 3,562	\$ 3,562	\$ 3,562	\$ -	\$ 2,897	\$ 230	\$ -	\$ -	\$ 7,852	
14	% Allocated to Missouri		100%	100%	100%	100%	100%	100%	11.05%	2.03%	1.78%				
15			\$ -	\$ 1,164	\$ 1,164	\$ 3,562	\$ 3,562	\$ 3,562	\$ -	\$ 320	\$ 5	\$ -	\$ -	\$ 5,050	Advertising Adjustment Allocated
16															To Missouri Per Account Analysis

Note: This adjustment does not include items recorded on expense reports; those adjustments are shown on WP-4-8.

**Atmos Energy Corp.**  
**For the 12 months ended June 30, 2009**  
**Advertising Worksheet - G/L subacct analysis**

This sheet shows subaccts that contain promotional expense, that were identified through a review of invoices that are being adjusted.

PROMO		NEMO										WEMO		SEMO		SSU		SSU		Description
Line No.	Sum of Total YTD Account	Sub Account	Div 70	Div 97	Div 70 & 97	Div 72	Div 71 & 29	Div 91	Div 30	Div 02	Div 12	Grand Total								
1	8700	4001			\$ 203				\$ 640			\$ 843	Safety, Newspaper							
2	8700	4040			79			60	17,961			18,099	Community Rel&Trade Shows							
3	8700	4044			308			37				345	Advertising							
4	8740	4001			70							70	Safety, Newspaper							
5	8740	4040			611							611	Community Rel&Trade Shows							
6	9010	4001							416			416	Safety, Newspaper							
7	9080	4040							1,194			1,494	Community Rel&Trade Shows							
8	9110	4044						643				643	Community Rel&Trade Shows							
9	9110	4044						2000				2,000	Advertising							
10	9210	4021								\$ 544		544	Promo Other, Misc							
11	9210	4040								3,434		3,640	Community Rel&Trade Shows							
12	9210	4044								2,706		2,706	Advertising							
13	9320	4021								561		561	Promo Other, Misc							
14												0								
15	Grand Total		\$ -	\$ -	\$ -	\$ 1,271	\$ -	\$ 2,740	\$ 20,212	\$ 7,244	\$ 506	\$ 31,973								
16	% Allocated to Missouri		100%	100%	100%	100%	100%	11.05%	2.03%	1.78%	1.79%									
17			\$ -	\$ -	\$ -	\$ 1,271	\$ -	\$ 303	\$ 410	\$ 129	\$ 9	\$ 2,121								

18 Note: This adjustment does not include items recorded on expense reports; those adjustments are shown on WP-4-8.

Promotional Expenses Allocated  
To Missouri Per Account Analysis

Atmos Energy Corporation  
 Missouri Jurisdiction  
 Twelve Months Ended June 30, 2009

Schedule COS-4  
 WP 4-7

Adjustment to remove certain memberships and dues expense from O&M:

Remove expense from O&M accounts, per subacct analysis \$ (9,212)

Line No.	Sum of Total YTD Account	NEMO		SEMO		WEMO		SSU		Grand Total	Description
		Div 70	Div 97	Div 70 & 97	Div 72	Div 71 & 29	Div 91	Div 30	Div 02		
1	8700				480					\$ 21,215	Membership Fees
2	8700			5416	125					125	Club Dues - Nondeductible
3	8700			5417	951					2,491	Club Dues - Deductible
4	8700		\$ 236	7510			1,540			821	Association Dues
5	8740			5417	120					120	Club Dues - Deductible
6	8740			7510						870	Association Dues
7	8800			7510						870	Association Dues
8	9070			5415						3,600	Membership Fees
9	9210			5415						28,743	Membership Fees
10	9210			5416						-	Club Dues - Nondeductible
11	9210			5417						15	Club Dues - Deductible
12	9210			7510						230	Association Dues
13	9302			5415						707	Membership Fees
14	9302			5416						-	Club Dues - Nondeductible
15	9302			5417						-	Club Dues - Deductible
16	9302			7510	1,534					11,036	Association Dues
17	<b>Grand Total</b>	\$ -	\$ 1,976	\$ 1,976	\$ -3,210	\$ -	\$ 30,675	\$ 5,287	\$ 27,936	\$ 1,759	\$ 70,843
18	% Allocated to Missouri										
19	Missouri Dues Per Account Analysis										
20		100%	100%	100%	100%	100%	11.05%	2.03%	1.78%	1.79%	
21		\$ -	\$ 1,976	\$ 1,976	\$ 3,210	\$ -	\$ 3,390	\$ 107	\$ 497	\$ 31	\$ 9,212

Subacct analysis of 05415-05417, 07510-07519

- 05415 Membership Fees
- 05416 Club Dues - Nondeductible
- 05417 Club Dues - Deductible
- 07510 Association Dues
- 07511 Use 07510 American Gas Assoc-Dues
- 07512 Use 07510 Institute Of Gas Techn
- 07513 Use 07510 Southern Gas Assoc-Dues
- 07514 Use 07510 Bbb Of America
- 07515 Use 07510 Chamber Of Commerce-Dues
- 07516 Use 07510 Chamber Of Commerce-Misc
- 07517 Use 07510 Texas Gas Assoc.-Dues
- 07518 Use 07510 Gas Research Institute
- 07519 Use 05415 Misc Dues-System





Atmos Energy Corporation  
Missouri Jurisdiction  
Twelve Months Ended June 30, 2009

Adjustment for items removed from O&M expense reports

Line No.	Description (a)	Gross Amounts (b)	Amounts Allocated to Missouri (c)		NEMO (e)		SEMCO (g)		WEMO (i)		Total Missouri (k)
			Div 70 (d)	Div 97 (e)	Div 70 & 97 (f)	Total Div 72 (g)	Div 71 (h)	Div 29 (i)	Total Div 71 & 29 (j)		
1	<u>Shared Services</u>										
2	Expense Reports Exclusions coded to Service Area 02 - including Management Commr	\$ 422,492	\$ 162	\$ 2,813	\$ 2,975	\$ 3,963	\$ 581	\$ 581	\$	\$	\$ 7,519
3	Expense Reports Exclusions coded to Service Area 12	23,950	9	160	170	226	33	33	-	33	429
4											
5	<u>Division 30</u>										
6	Expense Reports Exclusions coded to Service Area 030	190,864					3,872	3,872		3,872	3,872
7											
8	<u>Division 91</u>										
9	Expense Reports Exclusions coded to Service Area 091	199,569	514	8,943	9,456	12,597					22,053
10											
11	<u>Division 71</u>										
12	Expense Reports Exclusions coded to Service Area 071	361					361	361		361	361
13											
14	<u>Division 072</u>										
15	Expense Reports Exclusions coded to Service Area 072	7,868				7,868					7,868
16											
17	<u>Division 097</u>										
18	Expense Reports Exclusions coded to Service Area 097	9,882		9,882	9,882						9,882
19											
20											
21	Adjustment to O&M for Expense Reports		\$ 684	\$ 21,799	\$ 22,483	\$ 24,654	\$ 4,847	\$ 4,847	\$ -	\$ 4,847	\$ 51,984

**Atmos Energy Corporation**  
**Missouri Jurisdiction**

Schedule COS-4  
 WP 4-10

**Twelve Months Ended June 30, 2009**

Adjustment for O&M Postage Increase

Line No.	Description	(a)				Total Missouri
		(b)	(c)	(d)	(e)	
1	Missouri Annual Base Charge Count	225,693	394,587	47,505		
2						
3	Postage Rate Increase Effective 5/11/09	\$ 0.02	\$ 0.02	\$ 0.02		
4						
5	Adjustment for Postage Expense	\$ 4,514	\$ 7,892	\$ 950		
6						
7	Annualized Adjustment for Postage Expense (1)	<u>\$ 3,762</u>	<u>\$ 6,576</u>	<u>\$ 792</u>	<u>\$ 11,130</u>	
8						
9						
10	Note:					
11	1. Base Charge Count from Schedule COS-2 is used as a determinant for number of bills.					

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Twelve Months Ended June 30, 2009**

Schedule COS-4  
 WP 4-11

**Adjust O&M for Estimated Rate Case Expense**

Line No.	Description (a)	Estimated Amount (b)	Total (c)
1	Outside Services/Consulting:		
2	Legal Fees	\$ 150,000	
3	Cost of Capital Vander Weide, J.H.	50,000	
4	Employee Expenses (airfare, lodging, meals, etc.)	45,000	
5	Miscellaneous Expense (printing, postage, advertising, etc)	40,000	
6			
7	Total	<u>\$ 285,000</u>	
8	Amortize over three years	<u>3</u>	
9	Annual Amortization	<u>\$ 95,000</u>	
10			
11	Adjustment to include Annual Amortization of Rate Case Expense		<u><u>\$ 95,000</u></u>
12			
13			

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Taxes Other Than Income Taxes**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	NEMO		SEMO		WEMO		Total Missouri (i)	
		Div 70 (b)	Div 97 (c)	Total Div 70 & 97 (d)	Total Div 72 (e)	Div 71 (f)	Div 29 (g)		Total Div 71 & 29 (h)
1	FICA	\$ 139	\$ 58,047	\$ 58,186	\$ 103,135	\$ 14,904	\$ -	\$ 14,904	\$ 176,225
2	Federal Unemployment	-	956	956	1,657	223	-	223	2,836
3	State Unemployment	-	954	954	1,804	178	-	178	2,936
4	Benefit Load	-	227	227	629	-	-	-	856
5	Allocated Taxes Other	3,586	42,152	45,738	67,447	12,040	-	12,040	125,225
6	Ad Valorem	82,000	409,204	491,204	475,204	79,708	-	79,708	1,046,116
7	Franchise	-	39,996	39,996	-	-	-	-	39,996
8	DOT User Tax	-	5,151	5,151	33,082	-	-	-	38,233
9	State PSC Assessment	-	153,432	153,432	-	-	-	-	153,432
10									
11	Total Per Books	\$ 85,725	\$ 710,119	\$ 795,844	\$ 682,958	\$ 107,053	\$ -	\$ 107,053	\$ 1,585,855
12									
13	<b>Adjustments:</b>								
14	Ad Valorem - Missouri Payments	\$ 79,634	-\$ 399,397	\$ 479,031	\$ 458,635	\$ 80,180	\$ -	\$ 80,180	\$ 1,017,846
15	Ad Valorem Allocated Payments								
16	Allocation for Div 02	90	1,571	1,662	2,213	324	-	324	4,200
17	Allocation for Div 12	-	1,436	1,436	2,504	302	-	302	4,242
18	Total AdValorem Taxes Paid	\$ 79,724	\$ 402,405	\$ 482,129	\$ 463,352	\$ 80,806	\$ -	\$ 80,806	\$ 1,026,287
19	Less Per Book Missouri Expense	(82,000)	(409,204)	(491,204)	(475,204)	(79,708)	-	(79,708)	(1,046,116)
20	Div 02 Ad Valorem Expense	(102)	(1,769)	(1,871)	(2,492)	(365)	-	(365)	(4,729)
21	Div 12 Ad Valorem Expense	-	(1,428)	(1,428)	(2,490)	(300)	-	(300)	(4,218)
22	<b>Ad Valorem Tax Adjustment</b>	\$ (2,377)	\$ (9,997)	\$ (12,374)	\$ (16,834)	\$ 433	\$ -	\$ 433	\$ (28,776)
23									
24	Payroll Related Taxes	\$ 56	\$ 3,491	\$ 3,547	\$ 4,865	\$ 712	\$ -	\$ 712	\$ 9,124
25	PSC fee Adjustment	-	(1)	(1)	-	-	-	0	(1)
26	Total Adjustments	\$ (2,322)	\$ (6,506)	\$ (8,828)	\$ (11,969)	\$ 1,145	\$ -	\$ 1,145	\$ (19,652)
27									
28									
29	Total Taxes Other Than Income	\$ 83,403	\$ 703,613	\$ 787,016	\$ 670,989	\$ 108,198	\$ -	\$ 108,198	\$ 1,566,203
30	Taxes, As Adjusted								
31									
32									
33	<u>Calculation of Payroll Tax Adjustment:</u>								
34	Labor Adjustment WP 4-2	\$ 883	\$ 46,648	\$ 47,531	\$ 64,905	\$ 9,772	\$ -	\$ 9,772	\$ 122,207
35	Normalized Payroll Tax	6%	7%	7%	7%	7%			
36		\$ 56	\$ 3,491	\$ 3,547	\$ 4,865	\$ 712	\$ -	\$ 712	\$ 9,124
37									
38	<u>Calculation of PSC fee Adj</u>								
39	June assessment to Atmos	\$	\$ 153,431						
40	Per Book Expense	\$	\$ 153,432						
41	Difference	\$	\$ (1)						

**Atmos Energy Corp.**  
**Taxes Other Than Income Taxes for Missouri and Admin & General Offices**  
**Twelve Months Ended June 30, 2009**

Taxes Other - Account 4081

Line No	Account	Sub Account	Description (c)	NEMO		SEMO		WEMO			SSU		Div 91 (n)	Grand Total (o)	
				Div 70 (d)	Div 97 (e)	Total Div 70 & 97 (f)	Total Div 72 (g)	Div 71 (h)	Div 29 (i)	Total Div 71 & 29 (j)	Gen Office Div 02 (k)	Call Center Div 12 (l)			Div 30 (m)
1	4081	1210 FICA		\$ 231	\$ 57,613	\$ 57,844	\$ 102,490	\$ 14,904	\$ -	\$ 14,904	\$ 2,786,128	\$ 1,326,464	\$ 91,203	\$ 4,549,710	
2		1211 FUTA		-	957	957	1,659	222	-	222	39,941	18,954	1,196	65,510	
3		1212 SUTA		-	953	953	1,807	194	-	194	41,290	19,551	1,081	2,508	
4		1213 FICA Accrual		(92)	434	342	645	-	-	-	8,117	(7,206)	(47)	67,384	
5		1214 FUTA Accrual		-	(1)	(1)	(2)	1	-	1	50	(1)	3	881	
6		1215 SUTA Accrual		-	1	1	(3)	(16)	-	(16)	2,415	1,237	(86)	47	
7		1220 Denver City Head Tax		-	-	-	-	8	-	8	18	6	41	3,542	
8		1290 Benefit Load Projects		-	227	227	629	-	-	-	(1)	-	1,882	73	
9		9344 Deprec/Taxes Other Exp		-	-	-	-	-	-	-	-	-	-	6,858	
10		9345 Taxes Other Than Inc Tax		1,344	12,932	14,276	20,038	5,343	-	5,343	-	-	(255,280)	(522,027)	
11		30101 AdValorem Accrual		82,000	409,204	491,204	475,204	79,700	-	79,700	265,723	235,777	34,140	1,709,248	
12		30102 Taxes Property And Other		112,449	-	112,449	-	-	-	-	37,280	-	125,870	275,599	
13		30105 Corp/State Franchise Tax		-	39,996	39,996	-	-	-	-	-	-	-	39,996	
14		30106 State		-	-	-	-	-	-	-	-	-	-	-	
15		30108 Dot Transmission User Tax		-	5,151	5,151	33,082	-	-	-	-	-	-	38,233	
16		30112 PSC Assessment		-	153,432	153,432	-	-	-	-	-	-	-	153,432	
17		30118 Penalty		-	-	-	-	-	-	-	-	-	-	-	
18		40001 Billed to Tex Div		-	-	-	-	-	-	-	(245,630)	-	-	(245,630)	
19		40002 Billed to CO/KS Div		-	-	-	-	-	-	-	(221,075)	(150,815)	-	(371,890)	
20		40003 Billed to LA Div		-	-	-	-	-	-	-	(299,096)	(122,346)	-	(421,442)	
21		40004 Billed to Mid St Div		-	-	-	-	-	-	-	(464,968)	(173,084)	-	(638,052)	
22		40005 Billed to KY Div		-	-	-	-	-	-	-	(105,581)	(237,565)	-	(343,146)	
23		40007 Billed to		-	-	-	-	-	-	-	(1,247,397)	(783,734)	-	(2,031,131)	
24		40008 Billed to Mid-Tex Div		-	-	-	-	-	-	-	(247,858)	(127,237)	-	(375,095)	
25		40009 Billed to MS Div		-	-	-	-	-	-	-	(349,354)	-	-	(349,354)	
26		40010 Billed to Atmos Pipeline Div		-	-	-	-	-	-	-	-	-	-	-	
27		41124 Billing for taxes other		-	-	-	-	-	-	-	-	-	-	-	
28		41129 Billing for taxes other		651	9,501	10,152	17,120	2,031	-	2,031	-	-	221,075	686,043	
29		41130 Billing for taxes other		1,591	19,719	21,310	30,289	4,666	-	4,666	-	-	(221,075)	(29,303)	
30		Account 4081 Total		\$ 198,174	\$ 710,119	\$ 908,293	\$ 682,958	\$ 107,053	\$ -	\$ 107,053	\$ -	\$ 1	\$ 3	\$ 4	\$ 1,698,314



**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Depreciation and Amortization Expense**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Div 70 (b)	Div 97 (c)	NEMO Div 70 & 97 (d)	SEMO Div 72 (e)	Div 71 (f)	Div 29 (g)	WEMO Div 71 & 29 (h)	Total Missouri (i)
1	Per-book Depreciation Expense acct 4030	\$ 184,661	\$ 1,345,115	\$ 1,529,776	\$ 1,267,128	\$ 205,180	\$ -	\$ 205,180	\$ 3,002,084
2	Per-book Amortization Other Gas Plant Exp acct 4043	-	-	\$ -	-	-	-	-	\$ -
3	Depreciation and Amortization Expense per book	\$ 184,661	\$ 1,345,115	\$ 1,529,776	\$ 1,267,128	\$ 205,180	\$ -	\$ 205,180	\$ 3,002,084
4									
5	<b>Proposed Depreciation Rates *</b>								
6	Adjustment to reflect Year End Level of								
7	Plant and Current Depreciation rates ***	31,698	303,974	\$ 335,672	278,087	36,752	-	\$ 36,752	\$ 650,511
8									
9	Total Depreciation and Amortization Expense, As Adjusted	\$216,359	\$1,649,089	\$1,865,448	\$1,545,215	\$ 241,932	\$ -	\$241,932	\$3,652,595
10									
11	<b>Alternate Depreciation Rates **</b>								
12	Adjustment to reflect Year End Level of								
13	Plant and Current Depreciation rates ***	31,330	313,541	\$ 344,871	296,918	42,750	-	\$ 42,750	\$ 684,538
14									
15	Total Depreciation and Amortization Expense, As Adjusted	\$ 215,991	\$ 1,658,656	\$ 1,874,647	\$ 1,564,046	\$ 247,930	\$ -	\$ 247,930	\$ 3,686,622
16									
17	<b>Difference between Proposed and Alternate</b>	\$ (369)	\$ 9,567	\$ 9,199	\$ 18,831	\$ 5,998	\$ -	\$ 5,998	\$ 34,027

\* - Last approved depreciation rates excluding the Commission approved reduction to depreciation expense of \$591,000 in GR-2006-0387.

\*\* - Includes: Current depreciation rates for Division 91, which have been approved in Tennessee and Virginia.  
Proposed depreciation rates in Colorado Rate Case for Division 30 (case pending).  
Depreciation rates approved in Texas, Louisiana, Mississippi, Kentucky and Tennessee for Shared Services Unit.

\*\*\* - The Commission approved reduction of \$591,000 in GR-2006-0387 accounts for 87% of the depreciation adjustment.



**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Shared Services-General Office Division 02 Depreciation Adjustment**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Balance As of 06/30/09 (b)	Fully & Non-Depreciable Plant (c)	Depreciable Plant (d)	Current Depr. Rate (e)	Proforma Depreciation (f)	Capitalized Expensed (g)	Current Depr. Rate (e)	Expensed (h)	Alternate Depr. Rate (i)	Alternate Depreciation (i)
1	39000 General Plant - Structures and Improvements			\$0	7.43%	\$0			\$0	9.10%	\$0
2	39009 General Plant - Improv to Leased Premises	\$8,267,370		8,267,370	7.43%	614,266			614,266	9.10%	752,331
3	39100 General Plant - Office Furn & Equip	\$11,378,089		11,378,089	4.89%	556,389			556,389	2.13%	242,353
4	39102 General Plant - Remittance Equip	\$25,380	\$25,380	0	11.37%	0			0	2.13%	0
5	39103 General Plant - Copiers & Typewriters	\$48,493	\$48,493	0	2.22%	0			0	2.13%	0
6	39200 General Plant - Transportation Equip		0	0	28.96%	0			0	10.32%	0
7	39300 General Plant - Stores Equip		0	0	10.00%	0			0	10.32%	0
8	39400 General Plant - Tools, Shop & Garage Equip		0	0	10.00%	0			0	10.32%	0
9	39700 General Plant - Communication Equipment	\$1,545,472		1,545,472	7.12%	110,038			110,038	8.45%	130,592
10	39800 General Plant - Miscellaneous Equipment	\$212,276		212,276	5.36%	11,378			11,378	8.15%	17,300
11	39900 General Plant - Other Tang Prop	\$18,263		18,263	15.75%	2,876			2,876	4.66%	851
12	39901 General Plant - Other Tang Prop-Servers-HW	\$14,523,267		14,523,267	14.29%	2,075,375			2,075,375	6.95%	1,009,367
13	39902 General Plant - Other Tang Prop-Servers-SW	\$8,452,464		8,452,464	14.29%	1,207,857			1,207,857	4.00%	338,099
14	39903 General Plant - Other Tang Prop-Network-HW	\$2,166,345		2,166,345	14.29%	309,571			309,571	9.30%	201,470
15	39904 General Plant - Other Tang Prop-CPU	\$1,095,465	\$1,095,465	0	26.26%	0			0	10.32%	0
16	39905 General Plant - Other Tang Prop-MF-HW	\$1,159,964	\$1,159,964	0	15.76%	0			0	10.32%	0
17	39906 General Plant - Other Tang Prop-PC-HW	\$4,648,103		4,648,103	16.83%	782,276			782,276	14.86%	690,708
18	39907 General Plant - Other Tang Prop-PC-SW	\$1,524,848		1,524,848	17.73%	270,356			270,356	9.02%	137,541
19	39908 General Plant - Other Tang Prop-Application-SW	\$64,503,396		64,503,396	8.22%	5,302,179			5,302,179	11.11%	7,166,327
20	39909 General Plant - Other Tang Prop-System-SW	\$2,575,367	\$2,575,367	0	22.16%	0			0	10.32%	0
21	Total	\$122,144,563	\$4,904,670	\$117,239,893		11,242,561	0		11,242,561		10,686,939
22											
23	Proforma Depreciation Expense Shared Services								\$11,242,561		\$10,686,939
24											
25											
26	Allocated to MidStates Business Unit					14.86%			\$1,670,645		\$1,588,079
27											
28	Allocated to COKS Business Unit					6.78%			\$761,871		\$724,218

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Shared Services-Call Service Center Division 12 Depreciation Adjustment**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Fully & Non-Deprac		Current		Proforma		Current		Alternate	
		Balance As of 06/30/09 (b)	Plant (c)	Depreciable Plant (d)	Depr. Rate (e)	Depr. Rate (e)	Depr. Rate (f)	Capitalized (g)	Expensed (h)	Depr. Rate (i)	Depr. Rate (i)
1	39009 General Plant - Improv to Leased Premises	\$3,373,622		\$3,373,622	7.43%	\$250,660		\$250,660	\$250,660	9.10%	\$307,000
2	39100 General Plant - Office Furn & Equip	\$266,276		266,276	4.89%	13,021		13,021	13,021	2.13%	5,672
3	39700 General Plant - Communication Equipment	\$24,204,191		24,204,191	7.12%	1,723,338		1,723,338	1,723,338	8.45%	2,045,254
4	39800 General Plant - Miscellaneous Equipment	\$2,007		2,007	5.36%	108		108	108	8.15%	164
5	39900 General Plant - Other Tang Prop	\$0		0	15.75%	0		0	0	4.66%	0
6	39901 General Plant - Other Tang Prop-Servers-HW	\$10,737,211		10,737,211	14.29%	1,534,347		1,534,347	1,534,347	6.95%	746,236
7	39902 General Plant - Other Tang Prop-Servers-SW	\$7,291,198		7,291,198	14.29%	1,041,912		1,041,912	1,041,912	4.00%	291,648
8	39903 General Plant - Other Tang Prop-Network-HW	\$459,785		459,785	14.29%	65,703		65,703	65,703	9.30%	42,760
9	39906 General Plant - Other Tang Prop-PC-HW	\$3,949,165		3,949,165	16.83%	664,644		664,644	664,644	14.86%	586,846
10	39907 General Plant - Other Tang Prop-PC-SW	\$3,227,094		3,227,094	17.73%	572,164		572,164	572,164	9.02%	291,084
11	39908 General Plant - Other Tang Prop-Application-SW	\$84,304,760		84,304,760	8.22%	6,929,851		6,929,851	6,929,851	11.11%	9,366,259
12	39924 General Plant - Other Tang Prop-General Startup-SW	\$23,172,326		23,172,326	8.33%	1,930,255		1,930,255	1,930,255	15.89%	3,682,083
13	Total	<u>\$160,987,634</u>	\$0	<u>\$160,987,634</u>		<u>14,726,003</u>		<u>14,726,003</u>	<u>14,726,003</u>		<u>17,365,006</u>
14											
15	Proforma Depreciation Expense Shared Services							\$14,726,003			\$17,365,006
16											
17											
18	Allocated to MidStates Business Unit								\$2,170,613	14.74%	\$2,559,602
19											
20	Allocated to COKS Business Unit								\$1,133,902	7.70%	\$1,337,105

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**General Office Division 91 Depreciation Adjustment**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Div091 Balance As of 06/30/09 (b)	Fully & Non-Deprec Plant & misc adj (c)	Depreciable Plant (d)	Last MO. Approved Depr. Rate (e)	Proforma Depreciation Capitalized (f)	Expensed (h)	Current Depr. Rate (i)	Alternate Depreciation (j)
1	30100 Organization	185,309	185,309	\$0	0	\$0	\$0	0	\$0
2	30300 Other Misc. Intangibles	1,109,552	1,109,552	0	0	0	0	0	0
3	39001 General Plant - Structures	179,339	179,339	179,339	2.52%	4,519	4,519	2.21%	3,963
4	39004 General Plant - Air Conditioning	5,771	5,771	0	2.52%	0	0	2.21%	0
5	39009 General Plant - Improvements	38,834	38,834	0	2.52%	0	0	2.21%	0
6	39100 General Plant - Office Furn & Equip	64,961	64,961	64,961	5.69%	3,696	3,696	9.00%	5,846
7	39103 General Plant - Copiers & Typewriters	-	-	0	5.69%	0	0	9.00%	0
8	39200 General Plant - Transportation Equip	-	-	0	16.00%	0	0	9.00%	0
9	39300 General Plant - Stores Equip	4,161	4,161	4,161	7.15%	298	149	7.26%	302
10	39400 General Plant - Tools, Shop & Garage Equip	144,619	144,619	144,619	4.02%	5,814	2,907	4.38%	6,334
11	39600 General Plant - Power Operated Equipment	8,497	8,497	0	11.11%	0	0	9.00%	0
12	39700 General Plant - Communication Equipment	320,786	320,786	320,786	7.49%	24,027	24,027	6.10%	19,568
13	39800 General Plant - Miscellaneous Equipment	858,921	858,921	858,921	4.40%	37,793	37,793	6.18%	53,081
14	39900 General Plant - Owned Computer	76,993	76,993	0	18.98%	0	0	9.00%	0
15	39901 Other Tangible Property - Servers H/W	71,663	71,663	0	14.29%	0	0	9.00%	0
16	39902 Other Tangible Property - Servers S/W	8,273	8,273	0	14.29%	0	0	9.00%	0
17	39903 Other Tangible Property - Network H/W	251,698	251,698	0	14.29%	0	0	9.00%	0
18	39906 Other Tangible Property - PC Hardware	1,236,472	1,236,472	1,236,472	18.98%	234,682	234,682	12.78%	158,021
19	39907 Other Tangible Property - PC Software	126,257	126,257	0	18.98%	0	0	9.00%	0
20	39908 Other Tangible Property - Application Software	739,111	739,111	0	18.98%	0	0	9.00%	0
21	Total	5,431,217	\$2,621,958	\$2,809,259		310,829	307,773		247,115
22	Proforma Depreciation Expense MidStates General Office Div91						\$307,773		\$247,115
23	Div91 Allocated to Service Area	70	Kirkville/NEMO		0.26%		\$ 792		\$ 636
24	Div91 Allocated to Service Area	97	Missouri/NEMO		4.48%		\$ 13,791		\$ 11,073
25	Div91 Allocated to Service Area	72	SEMO		6.31%		\$ 19,427		\$ 15,598
26							\$ 34,010		\$ 27,307
27									
28									
29	Shared Services Division 02 Proforma Depreciation Expense allocated to MidStates Gen Office Div91 (see wp 6-1)						1,670,645		1,588,079
30	Div02 Allocated to Service Area	70	Kirkville/NEMO		0.26%		\$ 4,299		\$ 4,086
31	Div02 Allocated to Service Area	97	Missouri/NEMO		4.48%		\$ 74,862		\$ 71,162
32	Div02 Allocated to Service Area	72	SEMO		6.31%		\$ 105,453		\$ 100,241
33							\$ 184,613		\$ 175,489
34									
35	Shared Services Division 12 Proforma Depreciation Expense allocated to MidStates Gen Office Div91 (see wp 6-2)						2,170,613		2,559,602
36	Div02 Allocated to Service Area	70	Kirkville/NEMO		0.00%		\$ -		\$ -
37	Div02 Allocated to Service Area	97	Missouri/NEMO		4.11%		\$ 89,199		\$ 105,184
38	Div02 Allocated to Service Area	72	SEMO		7.17%		\$ 155,527		\$ 183,398
							\$ 244,725		\$ 288,582







**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Division 30 Depreciation Adjustment**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	Div030 Balance As of 06/30/09		Fully & Non-Deprec Plant (c)		Depreciable Plant (d)		Current Depr. Rate (e)		Proforma Depreciation (f)		Capitalized Expensed (g)		Alternate Depr. Rate (i)		Alternate Depreciation (j)	
		(b)	(b)	(c)	(c)	(d)	(d)	(e)	(e)	(f)	(f)	(g)	(g)	(i)	(i)	(j)	(j)
1	39100 Office Furniture & Equipment	\$3,198	\$3,198		\$3,198		10.00%	\$320	10.00%	\$320		\$320	8.44%	\$270		\$270	
2	39103 Office Furn. - Copiers & Type	\$0	\$0		0		10.00%	0	10.00%	0		0	8.44%	0		0	
3	39400 Tools, Shop, & Garage Equip.	\$276,149	\$276,149		276,149		10.00%	27,615	10.00%	27,615	13,808	13,808	16.57%	45,758		45,758	
4	39700 Communication Equipment	\$188,098	\$188,098		188,098		10.00%	18,810	10.00%	18,810		18,810	24.60%	46,272		46,272	
5	39800 Miscellaneous Equipment	\$422,738	\$422,738		422,738		10.00%	42,274	10.00%	42,274		42,274	15.46%	65,355		65,355	
6	39901 Oth Tang Prop - Servers - H/W	\$60,801	\$60,801		60,801		14.29%	8,688	14.29%	8,688		8,688	21.81%	13,261		13,261	
7	39902 Oth Tang Prop - Servers - S/W	\$0	\$0		0		14.29%	0	14.29%	0		0	22.54%	0		0	
8	39903 Oth Tang Prop - Network - H/W	\$323,267	\$323,267		323,267		14.29%	46,195	14.29%	46,195		46,195	15.55%	50,268		50,268	
9	39906 Oth Tang Prop - PC Hardware	\$1,401,140	\$1,401,140		1,401,140		20.00%	280,228	20.00%	280,228		280,228	25.25%	353,788		353,788	
10	39907 Oth Tang Prop - PC Software	\$52,034	\$52,034		52,034		20.00%	10,407	20.00%	10,407		10,407	25.70%	13,373		13,373	
11	Total	\$2,727,425	\$0	\$0	\$2,727,425			434,537		434,537	13,808	420,730		588,345		588,345	
12																	
13	Proforma Depreciation Expense CoKs General Office Div30											\$420,730		\$588,345		\$588,345	
14	Div30 Allocated to CoKs MO towns Div29							0.00%		0.00%		\$0		\$0		\$0	
15	Div30 Allocated to CoKs MO towns Div71							2.03%		2.03%		\$8,535		\$11,936		\$11,936	
16												\$8,535		\$11,936		\$11,936	
17																	
18	Shared Services Division 02 Proforma Depreciation Expense Allocated to CoKs Div30 (see wp 6-1)											761,871		724,218		724,218	
19	Div02 Allocated to CoKs MO towns Div29							0.00%		0.00%		\$0		\$0		\$0	
20	Div02 Allocated to CoKs MO towns Div71							2.03%		2.03%		\$15,456		\$14,692		\$14,692	
21												\$15,456		\$14,692		\$14,692	
22																	
23	Shared Services Division 12 Proforma Depreciation Expense Allocated to CoKs Div30 (see wp 6-2)											1,133,902		1,337,105		1,337,105	
24	Div12 Allocated to CoKs MO towns Div29							0.00%		0.00%		\$0		\$0		\$0	
25	Div12 Allocated to CoKs MO towns Div71							1.65%		1.65%		\$18,756		\$22,117		\$22,117	
26												\$18,756		\$22,117		\$22,117	







**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Depreciation & Amortization Expense - per book**  
**Twelve Months Ended June 30, 2009**

Depreciation & Amortization Exp - Account 4030

Line	Sub Account	SubAcct description	Div 70	Div 97	Div 70 & 97	SEMO	Div 71	Div 29	WEMO	Div 91	Div 30	SSU	Div 02	SSU
						Div 72			Div 71 & 29					Div 12
1	7600	CWIP Accruals	-	-	-	(627)	(339)	-	(339)	-	-	-	-	-
2	9344	Depreciation Expense	1,096	12,090	13,186	18,645	10,832	-	10,832	(285,720)	(503,472)	-	-	-
3	30001	Depr Exp-Liquid Propane	-	44,712	44,712	-	-	-	-	-	-	-	-	-
4	30004	Depr Exp-Transmission Plant	16,918	1,536	18,454	127,803	17,900	-	17,900	-	-	-	-	-
5	30005	Depr Exp-Distribution Plant	138,407	1,111,954	1,250,361	819,365	129,061	-	129,061	-	-	-	-	-
6	30007	Depr Exp-General Plant	12,239	24,600	36,839	44,843	6,172	-	6,172	282,784	491,121	10,718,490	16,062,314	-
7	30031	Vehicle Depreciation	-	-	-	5,039	5,724	-	5,724	-	-	-	-	-
8	30032	Vehicle Depreciation Capitalized	-	-	-	(3,885)	(3,217)	-	(3,217)	-	-	-	-	-
9	30041	Heavy Equipment Depreciation	6,769	20,304	27,073	32,061	6,840	-	6,840	-	-	-	-	-
10	30042	Heavy Equipment Depreciation Capitalized	(6,248)	(18,694)	(24,942)	(29,642)	(6,295)	-	(6,295)	-	-	-	-	-
11	30051	Stores Depreciation	-	(1)	(1)	-	-	-	-	300	-	-	-	-
12	30052	Stores Depreciation Capitalized	-	30	30	-	-	-	-	(161)	-	-	-	-
13	30061	Tools & Shop Depreciation	4,338	7,127	11,465	18,515	3,516	-	3,516	5,940	23,272	-	-	-
14	30062	Tools & Shop Depreciation Capitalized	(2,280)	(3,778)	(6,058)	(9,785)	(1,676)	-	(1,676)	(3,148)	(10,927)	-	-	-
15	30071	Lab Depreciation	(18)	-	(18)	-	-	-	-	-	-	-	-	-
16	30072	Lab Depreciation Capitalized	19	-	19	-	-	-	-	-	-	-	-	-
17	40001	Billed to Tex Div	-	-	-	-	-	-	-	-	-	(1,010,521)	(1,398,117)	-
18	40002	Billed to CO/KS Div	-	-	-	-	-	-	-	-	-	(725,291)	(1,146,096)	-
19	40003	Billed to LA Div	-	-	-	-	-	-	-	-	-	(962,893)	(1,761,526)	-
20	40004	Billed to Mid St Div	-	-	-	-	-	-	-	-	-	(1,564,998)	(2,335,233)	-
21	40005	Billed to KY Div	-	-	-	-	-	-	-	-	-	-	-	-
22	40008	Billed to Mid-Tex Div	-	-	-	-	-	-	-	-	-	(4,035,719)	(8,150,292)	-
23	40009	Billed to MS Div	-	-	-	-	-	-	-	-	-	(823,106)	(1,274,127)	-
24	40010	Billed to Atmos Pipeline Div	-	-	-	-	-	-	-	-	-	(1,202,778)	-	-
25	41124	Billing for Taxes Other and Depr	13,421	145,235	158,656	244,796	36,662	-	36,662	(2)	(1)	(390,108)	-	-
			184,661	1,345,115	1,529,776	1,267,128	205,180	-	205,180	(7)	(7)	3,076	-	(3,077)

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Rate Base and Return Calculation**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	NEMO (b)	SEMO (c)	WEMO (d)	Total Missouri (e)	reference
1	Net Original Cost of Plant	\$31,651,709	\$33,156,060	\$4,562,073	\$69,369,841	WP 7-1
2						
3	Accumulated Deferred Income Tax	(\$6,616,635)	(\$6,878,236)	(\$655,463)	(14,150,334)	WP 7-3
4						
5	Customer Advances for Construction [1]	4,887	(53,029)	(8,883)	(57,025)	WP 7-4
6						
7	Customer Deposits [1]	(675,030)	(1,099,334)	(147,600)	(1,921,964)	WP 7-4
8						
9	Storage Gas [1]	5,020,131	5,786,953	896,140	11,703,225	WP 7-5
10						
11	Prepaid Pension Asset	546,519	728,039	106,707	1,381,264	WP 7-6-1
12						
13	Working Capital:					
14	Prepayments [1]	77,894	105,297	17,547	200,739	WP 7-6
15	Fuel Stock [1]	133,825	0	0	133,825	WP 7-7
16	Cash Requirements	(24,461)	41,871	10,873	28,283	Sch THP-CWC1
17						
18	Total Rate Base	<u>\$30,118,839</u>	<u>\$31,787,621</u>	<u>\$4,781,393</u>	<u>\$66,687,854</u>	
19						
20	Adjustments:					
21	Rate Base Cr per ANG Acquisition Order	(90,675)	(120,789)	(17,703)	(\$229,167)	WP 7-8
22	Adjusted Rate Base	<u>\$30,028,165</u>	<u>\$31,666,832</u>	<u>\$4,763,690</u>	<u>\$66,458,687</u>	
23						
24	Proforma ROR	8.86%	8.86%	8.86%	8.86%	Schedule COS-9
25	Return on Rate Base	<u>\$2,660,495</u>	<u>\$2,805,681</u>	<u>\$422,063</u>	<u>\$5,888,240</u>	

[1] 13 Month Average

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Net Plant**  
**As of June 30, 2009**

Line No.	Description	Div 70 (b)	Div 97 (c)	NEMO Div 70 & 97 (d)	SEMO Div 72 (e)	Div 71 (f)	Div 29 (g)	WEMO Div 71 & 29 (h)	Total Missouri (i)	reference
<b>GROSS PLANT</b>										
1	Missouri Direct	\$8,137,162	\$38,111,654	\$46,248,816	\$46,529,006	\$7,092,371	\$0	\$7,092,371	\$99,870,193	deprec WPs
2	SSU Division 02 alloc	46,703	813,334	\$860,037	1,145,688	167,920	0	167,920	2,173,645	WP 7-2
3	SSU Division 12 alloc	0	975,138	\$975,138	1,700,247	205,039	0	205,039	2,880,425	WP 7-2
4	MidSt GO Division 91 alloc	13,975	243,373	\$257,348	342,824	55,331	0	\$0	600,172	WP 7-2
5	CO/KS GO Division 30 alloc			\$0		55,331	0	\$55,331	55,331	WP 7-2
6										
7	Total Gross Plant	8,197,840	40,143,500	48,341,339	49,717,765	7,520,661	0	7,520,661	105,579,765	
<b>ACCUMULATED DEPRECIATION</b>										
10	Missouri Direct	(2,936,598)	(12,436,005)	(\$15,372,603)	(14,525,283)	(2,712,806)	(737)	(2,713,543)	(32,611,429)	trial bal
11	SSU Division 02 alloc	(23,990)	(417,796)	(\$441,786)	(588,520)	(86,258)	0	(86,258)	(1,116,564)	WP 7-2
12	SSU Division 12 alloc	0	(685,265)	(\$685,265)	(1,194,826)	(144,089)	0	(144,089)	(2,024,180)	WP 7-2
13	MidSt GO Division 91 alloc	(10,316)	(179,660)	(\$189,976)	(253,075)	(14,699)	0	\$0	(443,051)	WP 7-2
14	CO/KS GO Division 30 alloc			\$0		(14,699)	0	(\$14,699)	(14,699)	WP 7-2
15										
16	Total Accumulated Depr	(2,970,905)	(13,718,726)	(16,689,631)	(16,561,705)	(2,957,851)	(737)	(2,958,588)	(36,209,924)	
17										
18	MO Jurisdictional Net Plant	\$5,226,935	\$26,424,774	\$31,651,709	\$33,156,060	\$4,562,810	(\$737)	\$4,562,073	\$69,369,841	

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**General Office Allocation of Net Plant**  
**As of June 30, 2009**

Line No.	Acct No.	Description	Atmos Shared Services General Office (c) <u>Division 02</u>	Atmos Shared Services Cust Serv Cntr (d) <u>Division 12</u>	MidStates General Office (e) <u>Division 91</u>	CO/KS General Office (f) <u>Division 30</u>	Allocated to Missouri (g)
(a)	(b)						
1		Total Gross Plant	\$ 122,144,563	160,987,634	5,431,217	2,727,425	
2		Allocation to:					
3		Rate division 070 (NEMO)	46,703	0	13,975	0	
4		Rate division 097 (NEMO)	813,334	975,138	243,373	0	
5		Rate division 072 (SEMO)	1,145,688	1,700,247	342,824	0	
6		Rate division 071 (WEMO)	167,920	205,039	0	55,331	
7		Rate division 029 (WEMO)	0	0	0	0	
8							
9		Gross Plant alloc to Missouri	<u>\$ 2,173,645</u>	<u>\$ 2,880,425</u>	<u>\$ 600,172</u>	<u>\$ 55,331</u>	<u>\$ 5,709,572</u>
10							
11							
12	1080	Total Accumulated Depr	\$ (62,743,549)	\$ (113,131,929)	\$ (4,009,366)	\$ (724,537)	
13		Allocation to:					
14		Rate division 070 (NEMO)	(23,990)	0	(10,316)	0	
15		Rate division 097 (NEMO)	(417,796)	(685,265)	(179,660)	0	
16		Rate division 072 (SEMO)	(588,520)	(1,194,826)	(253,075)	0	
17		Rate division 071 (WEMO)	(86,258)	(144,089)	0	(14,699)	
18		Rate division 029 (WEMO)	0	0	0	0	
19							
20		Accum Depr alloc to Missouri	<u>\$ (1,116,564)</u>	<u>\$ (2,024,180)</u>	<u>\$ (443,051)</u>	<u>\$ (14,699)</u>	<u>\$ (3,598,494)</u>
21							
22		Alloc Factor to:					
23		Rate division 070 (NEMO)	0.04%	0.00%	0.26%		
24		Rate division 097 (NEMO)	0.67%	0.61%	4.48%		
25		Rate division 072 (SEMO)	0.94%	1.06%	6.31%		
26		Rate division 071 (WEMO)	0.14%	0.13%		2.03%	
27		Rate division 029 (WEMO)	0.00%	0.00%		0.00%	
28			<u>1.78%</u>	<u>1.79%</u>	<u>11.05%</u>	<u>2.03%</u>	
29							
30							
31		Total Division Net Plant	<u>184,888,111</u>	<u>274,119,563</u>	<u>9,440,583</u>	<u>3,451,962</u>	
32							
33		Net Plant allocated to Missouri	<u>\$ 1,057,081</u>	<u>\$ 856,244</u>	<u>\$ 157,120</u>	<u>\$ 40,632</u>	<u>\$ 2,111,078</u>

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Rate Base Computation of Accumulated Deferred Income Taxes**  
**Balances at June 30, 2009**

Line No.	Description (a)	Division (b)	Atmos General Office (c)	NEMO Div 70 - 97 (d)	SEMO Div 72 (e)	WEMO Div 71 - 29 (f)	Total Missouri (g)
1	SSU General Office	02	31,417,406	\$221,214	\$294,688	\$43,192	\$559,094
2							
3	SSU Customer Service	12	(19,268,916)	(\$116,716)	(\$203,506)	(\$24,542)	(\$344,764)
4							
5	MidStates General Office	91	(1,353,609)	(64,138)	(85,441)	-	(\$149,579)
6							
7	NEMO	70 & 97	(6,656,994)	(6,656,994)			(\$6,656,994)
8							
9	SEMO	72	(6,883,977)		(6,883,977)		(\$6,883,977)
10							
11	WEMO	71 & 29	(613,317)			(613,317)	(\$613,317)
12							
13	Colorado/Kansas - General Office	30	(2,996,866)			(60,797)	(\$60,797)
14							
15	Total Missouri Adjusted ADIT			<u>(\$6,616,635)</u>	<u>(\$6,878,236)</u>	<u>(\$655,463)</u>	<u>(\$14,150,334)</u>

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Accumulated Deferred Income Tax Adjustments**  
**Balances at June 30, 2009**

Line No.	DEFERRED TAX ASSETS / (LIABILITIES)	SSU DIV 02	SSU DIV 12	DIV 91	DIV 70	DIV 97	NEMO Div 70 & 97	SEMO DIV 72	WEMO DIV 29 & 71	DIV 30
1	A1900-28201	43,719,934	(557,320)	10,907,234	494,205	1,633,549	2,127,754	1,600,909	228,167	4,568,951
2	A1900-28206	3,969,852	(50,606)	1,492,613	44,875	148,329	193,204	145,366	20,718	414,869
3	A2820-28201	(2,661,449)	(16,868,991)	8,848,462	(641,736)	(5,512,178)	(6,153,914)	(6,344,518)	(575,066)	(7,589,639)
4	A2820-28206	(646,273)	(1,531,736)	4,499,852	(58,271)	(500,516)	(558,787)	(576,094)	(52,217)	(469,754)
5	A2830-28201	(21,424,103)	(220,725)	(2,137,330)	(232,217)	(465,657)	(697,874)	(1,039,985)	(107,254)	0
6	A2830-28206	(1,937,785)	(20,042)	(194,074)	(21,086)	(42,283)	(63,368)	(94,433)	(9,739)	0
7	<b>TOTAL DEFERRED TAX</b>	<b>21,020,176</b>	<b>(19,249,421)</b>	<b>23,416,758</b>	<b>(414,230)</b>	<b>(4,738,756)</b>	<b>(5,152,986)</b>	<b>(6,308,756)</b>	<b>(495,392)</b>	<b>(3,075,572)</b>
8										
9										
10										
11	<b>ADIT Adjustments</b>									
12	Deferred Expense Projects	33,710	0	(240,107)	0	0	0	0	0	32,132
13	DIG on Fixed Assets	0	0	(511,106)	0	0	0	0	0	0
14	DIG on Fixed Assets - UCG Storage	0	0	(3,210,360)	0	0	0	0	0	0
15	CWIP	(28,134,331)	52,689	(779,762)	(19,735)	(255,652)	(275,387)	(167,885)	(44,493)	(483,385)
16	Deferred Gas Costs	0	0	36,946,200	657,068	1,233,331	1,890,399	3,065,857	316,199	23,698,565
17	Over Recoveries of PGA	0	0	34,742,073	(684,603)	(1,205,661)	(1,890,264)	(3,065,994)	(316,198)	(23,650,830)
18	PGA - Amended Item	0	0	0	819,935	3,520,205	4,340,140	1,722,674	363,207	190,800
19		(28,100,621)	52,689	66,946,938	772,665	3,292,223	4,064,888	1,554,652	318,715	(212,718)
20		37%	37%	37%	37%	37%	37%	37%	37%	37%
21	ADIT Adjustment	(10,397,230)	19,495	24,770,367	285,886	1,218,123	1,504,009	575,221	117,925	(78,706)
22										
23										
24	Adjusted ADIT	31,417,406	(19,268,916)	(1,353,609)	(700,116)	(5,956,878)	(6,656,994)	(6,883,977)	(613,317)	(2,996,866)

Atmos Energy Corporation  
Missouri Jurisdiction  
Accum. Deferred Income Tax  
Balances at June 30, 2009

Line No.	DEFERRED TAX ASSETS / (LIABILITIES)	CTC	SSU DIV 02	SSU DIV 12	DIV 91	DIV 70	DIV 97	NEMO DIV 70 & 97	SEMO DIV 72	WEMO DIV 29 & 71	DIV 30
1	Environmental Activities	ACC01	0	0	0	0	(6,338)	(6,338)	0	0	0
2	Directors Deferred Bonus	ACC09	568,072	0	94,019	0	0	0	0	0	0
3	MIP / VPP Accrual	ACC04	4,960,092	(1,712,326)	175,480	(40,765)	0	(40,765)	(242,218)	(29,253)	617,750
4	Miscellaneous Accrued	ACC06	877,821	0	0	0	0	0	0	0	0
5	Self Insurance - Adjustment	ACC08	3,727,453	0	0	0	0	0	0	0	0
6	Vacation Accrual	ACC11	(42,177)	105,170	(5,305)	0	0	0	0	0	28,791
7	Worker's Comp Insurance Reserve	ACC12	181,986	(36,608)	1,034,812	0	0	0	0	0	1,420,575
8	Customer Advances	CAP01	0	0	(35,541)	0	(4,887)	(4,887)	55,015	8,863	0
9	Deferred Expense Projects	DTE09	33,710	0	(240,107)	0	0	0	0	0	32,132
10	RAR 9/93 Bond Cost Amortized	DVA05	0	0	46,070	0	0	0	0	0	0
11	RAR 9/93 Bond Costs Capitalized	DVA06	0	0	(89,533)	0	0	0	0	0	0
12	DIG on Fixed Assets	DVA16	0	0	(511,106)	0	0	0	0	0	0
13	DIG on Fixed Assets - UCG Storage	DVA18	0	0	(3,210,360)	0	0	0	0	0	0
14	RAR 86/90 Lease Expense Amortiz.	DVA26	0	0	(303,392)	0	0	0	0	0	0
15	Fixed Asset Cost Adjustment	FXA01	(28,219,771)	(90,168,675)	(7,240,215)	(365,007)	(4,747,213)	(5,102,214)	(11,950,319)	(536,607)	(2,515,315)
16	Depreciation Adjustment	FXA02	607,506	40,674,226	(32,591,440)	(1,560,282)	(11,617,384)	(13,177,666)	(7,570,992)	(1,159,802)	(16,125,744)
17	TAX Gain/Loss on Sale of FA	FXA04	1,249,023	(289,936)	(3,880,406)	43,109	369,723	412,832	253,086	45,541	(1,813,811)
18	Section 481(a) Cushion Gas	FXA13	763,136	0	0	0	0	0	721,752	0	0
19	Section 481(a) Line Pack Gas	FXA14	182,587	0	0	0	0	0	0	0	0
20	IRS Audit Assessment - Cost	FXA15	5,066,944	0	0	0	0	0	0	0	0
21	IRS Audit Assessment - Accum	FXA16	(1,394,751)	0	0	0	0	0	0	0	0
22	CMIP	FXA26	(28,134,331)	52,669	(779,762)	(19,735)	(255,652)	(275,367)	(167,895)	(44,493)	(483,385)
23	Repair Allowance	FXA41	0	0	(1,123,546)	0	0	0	0	0	(380,538)
24	Deferred Gas Costs	GCA01	0	0	36,946,200	657,068	1,233,331	1,890,399	3,065,857	316,199	23,868,565
25	Over Recoveries of PGA	GCA03	0	0	34,742,073	(684,603)	(1,205,661)	(1,890,264)	(3,065,994)	(316,199)	(23,868,565)
26	PGA - Amended Item	GCA04	0	0	0	819,935	3,520,205	4,340,140	1,722,674	363,207	190,800
27	Rabbi Trust - True Up	NBP01	11,566	0	0	0	0	0	0	0	0
28	SEBP Adjustment	NBP03	64,082,087	0	2,977,083	0	0	0	0	0	1,930,727
29	Restricted Stock Grant Plan	NBP05	23,716,973	0	0	0	0	0	0	0	0
30	Rabbi Trust	NBP06	(46,071)	0	0	0	0	0	0	0	0
31	Excess Capital Loss on Capital Ga	NBP08	1,560,435	0	0	0	0	0	0	0	0
32	Restricted Stock - MIP	NBP13	2,576,925	0	0	0	0	0	0	0	0
33	Director's Stock Awards	NBP16	3,979,518	0	0	0	0	0	0	0	0
34	UNICAP Section 263A Costs	NTE11	0	0	981,925	0	0	0	0	0	0
35	481(a) UNICAP	NTE15	0	0	5,143,594	0	0	0	0	0	(1,399,157)
36	Allowance for Doubtful Accounts	ONT02	5	723	1,077,202	20,753	67,239	87,992	117,997	13,625	153,915
37	Cleaning Account - Adjustment	ONT03	67,941	0	0	0	0	0	335	0	3,550
38	RAR CFWE 1990-1995	ONT06	0	0	(181,434)	0	0	0	0	0	0
39	Union Gas - Non Compete	ONT21	0	0	1,116,555	0	0	0	0	0	0
40	Monarch - Non Compete	ONT22	0	0	73,331	0	0	0	0	0	0
41	Pallmyra - Non Compete	ONT23	0	0	96,819	0	0	0	0	0	0
42	Prepayments	ONT31	(2,895,912)	(650,723)	(37,446)	0	0	0	0	0	0
43	Rate Case Accrual	ONT32	0	0	747,343	0	(160,810)	(160,810)	0	0	(206,846)
44	Inventory Adjustment	ONT44	126,762	0	0	0	0	0	0	0	0
45	Stock Option Expense	ONT50	869,906	0	23,187	0	0	0	0	0	24,051



Atmos Energy Corporation  
Missouri Jurisdiction  
Accum. Deferred Income Tax  
Balances at June 30, 2009

Line No.	DEFERRED TAX ASSETS / (LIABILITIES)	CTC	SSU DIV 02	SSU DIV 12	DIV 91	DIV 70	DIV 97	NEMO DIV 70 & 97	SEMO DIV 72	WEMO DIV 29 & 71	DIV 30
46	WACOG to FIFO Adjustment	1900	0	0	0	0	0	0	0	0	(1,488,637)
47	Tax Free Interest - Temp	1900	2,529,162	0	0	0	0	0	0	0	0
48	Federal & State Tax Interest	2830	(1,576,680)	0	0	0	0	0	0	0	0
49	Prepayments - IRS Audit	1900	2,051,590	0	0	0	0	0	0	0	0
50	Pension Expense	2830	(34,798,433)	0	0	0	0	0	0	0	0
51	FAS 106 Adjustment	1900	20,271,762	0	19,307,854	0	0	0	0	0	7,511,342
52	Regulatory Liability - Atmos 109	1900	190,514	0	0	0	0	0	0	0	0
53	Regulatory Liability - UCGC 109	2830	0	0	(1,947,819)	0	0	0	0	0	0
54	Regulatory Liability - UCGC Rate	1900	0	0	2,283,612	0	0	0	0	0	0
55	Other Deferred Items - AUT	2820	71,074	0	340,435	0	0	0	0	0	163,778
56	TOTAL		43,067,023	(52,025,462)	55,019,079	(1,119,541)	(12,807,448)	(13,926,989)	(17,050,692)	(1,338,898)	(8,431,530)
57			37%	37%	37%	37%	37%	37%	37%	37%	37%
58	TOTAL TAX ON DEF. POOL	CALC	15,942,199	(19,249,421)	20,357,059	(414,230)	(4,738,756)	(5,152,986)	(6,308,756)	(485,392)	(3,119,666)
59			37%	37%	37%	37%	37%	37%	37%	37%	37%
60	ITEMS THAT DO NOT EFFECT TI										
61	Deferred ITC - GGC	1900	0	0	0	0	0	0	0	0	29,653
62	Deferred ITC - UCG Non-Utility	1900	0	0	32,608	0	0	0	0	0	0
63	Deferred ITC - UCG	1900	0	0	112,040	0	0	0	0	0	0
64	Regulatory Liability - GGC	1900	0	0	0	0	0	0	0	0	14,441
65	TOTAL TAX ON ITC	CALC	0	0	144,648	0	0	0	0	0	44,094
66											
67	OTHER TAX EFFECTED ITEMS										
68	ST - State Net Operating Loss	TAX04	0	0	486,746	0	0	0	0	0	0
69	ST - State Bonus Depreciation	TAX05	0	0	3,997,948	0	0	0	0	0	0
70	FD - FAS 115 Adjustment	TAX06	403,463	0	0	0	0	0	0	0	0
71	ST - FAS 115 Adjustment	TAX06	23,055	0	0	0	0	0	0	0	0
72	FD - Treasury Lock Adjustment	TAX08	4,400,031	0	0	0	0	0	0	0	0
73	ST - Treasury Lock Adjustment	TAX08	251,430	0	0	0	0	0	0	0	0
74	FD - Federal Benefit on State Bonus	TAX11	0	0	(1,399,282)	0	0	0	0	0	0
75	FD - Federal Tax on State NOL	TAX12	0	0	(170,361)	0	0	0	0	0	0
76	TOTAL		5,077,979	0	2,915,051	0	0	0	0	0	0
77											
78	TOTAL DEFERRED TAX	CALC	21,020,178	(19,249,421)	23,416,758	(414,230)	(4,738,756)	(5,152,986)	(6,308,756)	(485,392)	(3,075,572)
79											
80	TOTAL DEFERRED ITEMS										
81	1900		132,192,103	(1,643,043)	68,822,076	1,456,971	4,815,888	6,272,859	4,719,660	672,651	36,581,161
82	2820		(49,859,057)	(46,731,696)	(46,615,371)	(1,891,909)	(16,250,526)	(18,142,435)	(18,704,358)	(1,695,361)	(21,318,793)
83	2830		(39,317,096)	(60,723)	31,136,145	(694,603)	(1,372,810)	(2,057,413)	(3,065,994)	(316,198)	(23,857,676)
84	TOTAL DEFERRED ITEMS		43,015,950	(52,025,462)	54,342,850	(1,119,541)	(12,807,448)	(13,926,989)	(17,050,692)	(1,338,898)	(8,595,306)

Atmos Energy Corporation  
Missouri Jurisdiction  
Accum. Deferred Income Tax  
Balances at June 30, 2009

Line No.	DEFERRED TAX ASSETS / (LIABILITIES)	CTC	SSU DIV 02	SSU DIV 12	DIV 91	DIV 70	DIV 97	NEMO DIV 70 & 97	SEMO DIV 72	WEMO DIV 29 & 71	DIV 30
85											
86	A1900-28201		46,267,236	(575,085)	24,087,727	509,940	1,665,561	2,195,501	1,651,881	235,431	12,803,406
87	A1900-28206		2,643,842	(32,861)	1,376,442	29,139	96,318	125,457	94,393	13,453	731,623
88	A2820-28201		(17,450,670)	(17,406,094)	(15,965,380)	(662,168)	(5,687,684)	(6,349,852)	(6,346,525)	(583,376)	(7,461,578)
89	A2820-28206		(997,181)	(994,634)	(912,307)	(37,838)	(325,011)	(362,849)	(374,087)	(33,907)	(426,376)
90	A2830-28201		(13,760,984)	(227,753)	10,897,651	(239,611)	(480,484)	(720,095)	(1,073,098)	(110,669)	(8,350,186)
91	A2830-28206		(786,342)	(13,014)	622,723	(13,692)	(27,456)	(41,148)	(51,320)	(6,324)	(477,154)
92	TOTAL DEFERRED TAX BEFORE OTHER TAX EFFECTED ITEMS		15,915,901	(19,249,421)	20,106,855	(414,230)	(4,738,756)	(5,152,986)	(6,308,756)	(495,392)	(3,180,264)
93											
94	A1900-28201		43,719,934	(557,320)	10,907,234	494,205	1,633,549	2,127,754	1,600,909	228,167	4,568,951
95	A1900-28206		3,969,852	(50,606)	1,492,613	44,875	148,329	193,204	145,366	20,718	414,669
96	A2820-28201		(2,661,448)	(16,866,991)	8,848,462	(641,736)	(5,512,178)	(6,163,914)	(6,344,518)	(575,066)	(7,589,639)
97	A2820-28206		(646,273)	(1,531,736)	4,499,852	(58,271)	(500,516)	(558,787)	(576,094)	(52,217)	(469,754)
98	A2830-28201		(21,424,103)	(220,725)	(2,137,330)	(232,217)	(465,657)	(697,874)	(1,039,985)	(107,254)	0
99	A2830-28206		(1,937,785)	(20,042)	(194,074)	(21,086)	(42,283)	(63,358)	(94,433)	(9,739)	0
100	TOTAL DEFERRED TAX		21,090,176	(19,249,421)	23,416,758	(414,230)	(4,738,756)	(5,152,986)	(6,308,756)	(495,392)	(3,075,572)

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Customer Advances and Customer Deposits**  
**Thirteen Months Average September 30, 2008**

Line No.	Description	Div 70	Div 97	NEMO Div 70 & 97	SEMO Div 72	Div 71	Div 29	WEMO Div 71 & 29	Total Missouri	reference
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	Customer Advances	\$0	\$4,887	\$4,887	(\$53,029)	(\$8,883)	\$0	(\$8,883)	(\$57,025)	WP 7-4-1
2	Customer Deposits	(\$285,592)	(\$389,438)	(\$675,030)	(\$1,099,334)	(\$147,600)	\$0	(\$147,600)	(\$1,921,964)	WP 7-4-2
3										
4	<b>Total</b>	<b>(\$285,592)</b>	<b>(\$384,551)</b>	<b>(\$670,143)</b>	<b>(\$1,152,363)</b>	<b>(\$156,483)</b>	<b>\$0</b>	<b>(\$156,483)</b>	<b>(\$1,978,988)</b>	



**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Customer Deposits**  
**Thirteen Months Average June 30, 2009**

Customer Deposits - Acct. 2350

Line No.	Monthly Balances	Div 70	Div 97	NEMO Div 70 & 97	SEMO Div 72	Div 71	Div 29	WEMO Div 71 & 29	Total Missouri
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	June - 2008	(285,592)	(395,811)	(681,403)	(1,119,196)	(147,453)	0	(147,453)	(1,948,051)
2	July - 2008	(285,592)	(371,258)	(656,850)	(1,077,785)	(142,711)	0	(142,711)	(1,877,346)
3	August - 2008	(285,592)	(370,216)	(655,808)	(1,069,396)	(142,701)	0	(142,701)	(1,867,905)
4	September - 2008	(285,592)	(370,573)	(656,165)	(1,069,813)	(142,719)	0	(142,719)	(1,868,698)
5	October - 2008	(285,592)	(399,649)	(685,241)	(1,106,235)	(148,325)	0	(148,325)	(1,939,801)
6	November - 2008	(285,592)	(412,552)	(698,144)	(1,135,660)	(154,863)	0	(154,863)	(1,988,667)
7	December - 2008	(285,592)	(422,418)	(708,010)	(1,134,819)	(154,920)	0	(154,920)	(1,997,748)
8	January - 2009	(285,592)	(418,065)	(703,657)	(1,134,799)	(156,169)	0	(156,169)	(1,994,625)
9	February - 2009	(285,592)	(414,778)	(700,370)	(1,132,682)	(153,815)	0	(153,815)	(1,986,866)
10	March - 2009	(285,592)	(393,501)	(679,093)	(1,102,247)	(148,459)	0	(148,459)	(1,929,799)
11	April - 2009	(285,592)	(376,083)	(661,675)	(1,082,352)	(144,348)	0	(144,348)	(1,888,375)
12	May - 2009	(285,592)	(365,756)	(651,348)	(1,068,723)	(142,098)	0	(142,098)	(1,862,169)
13	June - 2009	(285,592)	(352,034)	(637,626)	(1,057,639)	(140,215)	0	(140,215)	(1,835,480)
14									
15	Acct 2350 13 Month Average	(\$285,592)	(\$389,438)	(\$675,030)	(\$1,099,334)	(\$147,600)	\$0	(\$147,600)	(1,921,964)



Atmos Energy Corporation  
Missouri Jurisdiction  
Prepayments  
Thirteen Months Average June 30, 2009

Prepayments - Account 1650

Line	Div	Sub Acct	Descrip	Balance Jun-08	Balance Jul-08	Balance Aug-08	Balance Sep-08	Balance Oct-08	Balance Nov-08	Balance Dec-08	Balance Jan-09	Balance Feb-09	Balance Mar-09	Balance Apr-09	Balance May-09	Balance Jun-09	13 Month Average
1			<b>General Ledger Balances:</b>														
2	30	13001	Worker's Comp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	30	13012	SERP Ins. Prem.	31,918	25,534	19,151	12,767	6,384	(0)	70,220	63,836	57,452	51,069	44,685	38,302	31,918	34,854
4	30	13022	CIS	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812
5				105,730	99,346	92,963	86,579	80,196	73,812	144,032	137,548	131,264	124,881	118,497	112,114	105,730	108,676
6	30		alloc % to MO														2.03%
7			Div 030 PP alloc to MO														2.20%
8																	
9	91	13001	Worker's Comp	0	0	0	37,446	(164)	(445)	(843)	(1,284)	(1,409)	(1,534)	(1,784)	(2,288)	(101,322)	(5,664)
10	91	13012	SERP Ins. Prem.	(10,540)	(11,461)	(12,382)	2,448	1,527	606	(315)	(1,627)	(2,940)	(4,252)	(5,565)	(6,877)	15,751	(2,740)
11				(10,540)	(11,461)	(12,382)	39,894	1,363	161	(1,158)	(2,911)	(4,349)	(5,786)	(7,349)	(9,155)	(85,571)	(8,404)
12	91		alloc % to MO														11.05%
13			Div 091 PP alloc to MO														(829)
14																	
15	12	13001	Prepaid-Workers Comp Ins	8,806	8,806	8,806	8,806	8,806	13,648	13,648	13,648	13,648	13,648	13,648	13,648	13,648	11,786
16	12	13057	Prepaid - Verint System	0	0	0	0	0	63,839	88,834	108,923	98,878	88,834	78,790	68,746	58,702	43,593
17	12	13058	Prepaid - Intevoice	145,320	124,560	103,800	83,040	62,280	41,520	20,760	0	0	0	0	0	0	44,714
18	12	13059	Prepaid - Virtual Hold Tech	198,022	159,663	121,305	224,394	66,144	36,563	57,845	38,563	77,126	57,845	38,563	19,282	0	84,409
19	12	13070	Prepaid Maint - Verizon	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	12	13075	Prepaid-Sungard SW Maint (TBS)	0	0	0	0	0	104,494	104,494	0	0	0	0	0	0	16,076
21	12	13084	Prepaid-A2D	137,049	127,912	118,776	109,639	100,502	91,366	82,229	73,083	63,956	54,820	45,683	36,546	27,410	82,229
22	12	13091	Prepaid Digital Data Voice	308,415	281,224	253,034	224,844	196,654	168,464	140,274	192,084	398,721	348,783	300,845	251,907	467,234	271,883
23	12	13095	Prepaid-Awaya	0	0	0	0	98,003	87,113	76,224	134,998	145,401	95,804	76,207	56,610	37,013	59,798
24				798,612	702,166	605,721	650,724	532,389	545,168	553,313	551,308	757,730	680,733	553,736	446,738	604,006	614,488
25	12		alloc % to MO														1.79%
26			Div 012 PP alloc to MO														\$ 10,995
27																	
28	2	13000	Prepaid Expenses Misc	45,000	45,000	45,000	45,000	0	0	0	0	0	0	0	0	0	27,692
29	2	13001	Prepaid-Worker's Comp Ins	(8,806)	(8,806)	(8,806)	(7,087)	(8,806)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(13,648)	(11,653)
30	2	13003	Prepaid-Auto Liability Ins	372,900	357,104	312,465	267,828	223,190	178,552	133,914	89,276	44,638	425,113	423,604	385,094	346,595	273,866
31	2	13004	Prepaid-Liability Insurance-Other	8,975	7,479	5,983	4,488	2,992	1,496	0	(1,496)	14,958	13,463	11,967	10,471	8,975	6,904
32	2	13005	Prepaid-Insurance-D&O	711,711	1,775,410	1,614,009	1,452,608	1,291,207	1,129,807	968,406	807,005	645,604	484,203	322,802	161,401	0	874,167
33	2	13006	Prepaid-Aegis General Liability	1,048,600	713,219	377,839	47,459	4,693,869	4,264,397	3,834,924	3,405,452	2,975,979	2,546,507	2,117,034	1,760,349	1,330,876	2,299,731
34	2	13010	Prepaid-Symantec Software	13,040	8,693	4,347	0	0	136,592	132,575	128,557	124,540	120,522	116,505	112,488	108,470	77,410
35	2	13012	Prepaid-COL Ins Premium	451,620	396,994	342,367	559,351	497,419	458,122	386,191	341,555	286,938	232,311	386,802	332,176	452,341	394,938
36	2	13013	Prepaid-SS Mailroom Postage Machine	12,792	23,313	9,878	54,052	42,036	31,487	17,950	28,830	39,953	28,349	39,639	27,432	39,085	30,215
37	2	13015	Prepaid-Postage for Cust Billing	870,649	318,008	321,125	339,677	357,825	259,394	251,373	141,524	123,344	373,911	322,390	292,692	724,218	361,240





Almos Energy Corporation  
Missouri Jurisdiction  
Prepayments  
Thirteen Months Average June 30, 2009

Prepayments - Account 1650

Line	Div	Sub Acct	Descrp	Balance Jun-08	Balance Jul-08	Balance Aug-08	Balance Sep-08	Balance Oct-08	Balance Nov-08	Balance Dec-08	Balance Jan-09	Balance Feb-09	Balance Mar-09	Balance Apr-09	Balance May-09	Balance Jun-09	13 Month Average
76																	
77			<b>Allocation Summary:</b>														
78			Div 030 Prepayments Allocated to Missouri Operating Divisions											29 / 71		2.03%	\$ 2,205
79																	
80			Div 091 Prepayments Allocated to Missouri Operating Divisions											70		0.26%	(22)
81														29 / 71		0.00%	-
82														72		6.31%	(530)
83														97		4.48%	(377)
84																11.05%	\$ (929)
85																	
86			Shared Services Division 002 Prepayments allocated to Missouri Operating Divisions											70		0.04%	4,049
87														29 / 71		0.14%	14,550
88														72		0.94%	99,338
89														97		0.67%	70,521
90																1.78%	\$ 188,468
91																	
92			Shared Services Division 012 Prepayments allocated to Missouri Operating Divisions											70		0.00%	-
93														29 / 71		0.13%	783
94														72		1.06%	6,490
95														97		0.61%	3,722
96																1.79%	\$ 10,995
97																	
98																	
99																	
100																	
101																	
102																	
103			<b>GRAND TOT PREPAYMENTS ALLOC TO MO</b>														
104																	

ck \$ 200,739

Atmos Energy Corporation  
Missouri Jurisdiction  
Prepaid Pension Assets  
Twelve Months Ended September 30, 2008

SSU  
Gen Office  
77,617,947

Prepaid Pension Asset - Account

Prepaid Pension Asset in SSU Division 002

Line	Div 70	Div 97	NEMO Div 70 & 97	SEMO Div 72	WEMO Div 71 & 29	Total Missouri
1	0.038%	0.666%	0.704%	0.938%	0.137%	1.780%
2	29,678	516,841	546,519	728,039	106,707	1,381,264

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Computation of Fuel Stock for Hannibal Propane Air Peaking Plant**  
**Thirteen Months Average June 30, 2009**

Schedule COS-7  
 WP 7-7

Fuel Stock for Hannibal - Account 1510

Line No.	Monthly Activity	NEMO Div 97	Grand Total
	(a)	(b)	(c)
1	Jun-08	139,817	139,817
2	Jul-08	139,817	139,817
3	Aug-08	139,817	139,817
4	Sep-08	139,817	139,817
5	Oct-08	139,817	139,817
6	Nov-08	139,817	139,817
7	Dec-08	139,817	139,817
8	Jan-09	135,777	135,777
9	Feb-09	125,724	125,724
10	Mar-09	125,365	125,365
11	Apr-09	125,365	125,365
12	May-09	124,386	124,386
13	Jun-09	124,386	124,386
14			
15	13 Month Avg	\$ 133,825	\$ 133,825

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Computation of Rate Base Deduction per ANG Acquis Order**  
**Test Year ended June 30, 2009**

Schedule COS-7  
 WP 7-8

Amount	(2,500,000)	\$	(2,500,000)
Months	120		
Amount /month	<u>(20,833.33)</u>		

	<u>fiscal year</u>	
Closed Merger in May 2000		4
2001		12
2002		12
2003		12
2004		12
2005		12
2006		12
2007		12
2008		12
2009		9
<b>Total Months</b>		<u>109</u>

Amoritized amount	\$	(2,270,833)	<u>(2,270,833)</u>
Rate Base Reduction			<u>\$ (229,167)</u>

Source: MO PSC Order Approving Stipulation and Agreement, Case No. GM-2000-312, Attachment 1 "Unanimous Stipulation and Agreement," item 8, page 15.

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Computation of Federal & State Income Taxes**  
**Twelve Months Ended June 30, 2009**

Line No.	Description (a)	NEMO (b)	SEMO (c)	WEMO (d)	Total Missouri (e)	Reference (f)
1	Return on Rate Base	\$ 2,660,495	\$ 2,805,681	\$ 422,063	\$ 5,888,240	Schedule COS-7
2						
3	Interest Deduction *	1,044,980	1,102,006	165,776	2,312,762	Line 15
4						
5	Equity Portion of Return	\$ 1,615,515	\$ 1,703,676	\$ 256,287	\$ 3,575,477	
6						
7	Application of Composite Income Tax Rate	39.06%	\$ 665,498	\$ 100,112	\$ 1,396,671	
8						
9	Tax Expansion Factor	1.64103	1.64103	1.64103	1.64103	
10						
11	Total Income Tax Liability	\$ 1,035,587	\$ 1,092,099	\$ 164,286	\$ 2,291,973	
12	*Calculation of Interest Deduction					Schedule COS-7
13	Adjusted Rate Base	\$ 30,028,165	\$ 31,666,832	\$ 4,763,690	\$ 66,458,687	Schedule COS-9
14	Weighted cost of Debt	3.48%	3.48%	3.48%	3.48%	
15	Interest Deduction (line 13 x line 14)	\$ 1,044,980	\$ 1,102,006	\$ 165,776	\$ 2,312,762	

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Capital Structure and Cost of Capital**  
**As of June 30, 2009**

Line No.	Description (a)	Capital (b)	Percent (c)	Cost Rate (d)	Weighted Cost of Capital (e)	Reference (f)
1	Long Term Debt Capital	\$ 2,166,349,157	50.62%	6.88%	3.48%	WP 9-1-1; WP 9-2-1
2	Equity Capital	2,112,936,123	49.38%	10.90%	5.38%	WP 9-1-1
3						
4						
5	Total Capital	<u>\$ 4,279,285,280</u>	<u>100.00%</u>		<u>8.86%</u>	

Atmos Energy Corporation  
 Missouri Jurisdiction  
 Capital Balances

Schedule COS-9  
 WP 9-1-1

and Computation of Short Term Debt effective Interest Rate  
 Thirteen Months Ended June 30, 2009

Atmos Balances

Line No.	Month-Year	Long-Term		Equity
		(a)	(b)	
1	Jun-08	\$	2,120,788,114	\$ 2,105,407,002
2	Jul-08		2,120,674,362	2,094,578,168
3	Aug-08		2,120,625,685	2,060,130,260
4	Sep-08		2,120,576,607	2,052,490,883
5	Oct-08		2,120,527,123	2,046,522,448
6	Nov-08		2,120,477,233	2,051,584,677
7	Dec-08		2,120,426,935	2,078,075,756
8	Jan-09		2,120,310,751	2,110,307,222
9	Feb-09		2,120,259,632	2,123,059,140
10	Mar-09		2,569,366,599	2,178,493,665
11	Apr-09		2,169,478,464	2,193,038,004
12	May-09		2,169,502,000	2,182,961,589
13	Jun-09		2,169,525,536	2,191,520,793
14				
15				
16	Average	\$	2,166,349,157	\$ 2,112,936,123





**Atmos Energy Corporation**  
**Consolidated & Utility Long-Term Debt Outstanding w/**  
**as of June 30, 2009**

Schedule COS-9  
 WP 9.2-1

Line	Debt Series (a)	Outstanding 2/28/2009 (k)	Outstanding 3/31/2009 (l)	Outstanding 4/30/2009 (m)	Outstanding 5/31/2009 (n)	Outstanding 6/30/2009 (o)	End Int. Rate (p)	Annual Int at 6/30/2009 (q)	Annualized 4270 Amort for T-lock (r)	Annualized 4280-81 Amort Debt Exp. & Dsct (s)
1	9.76% Sr Note J Hancock due 2004/RET 2013	\$ -	\$ -	\$ -	\$ -	\$ -	9.76%	0	\$ -	1,362
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	-	-	-	-	-	9.57%	0	-	2,908
3	7.96% Sr Note Var Annuity Life due 2006/RET 2013	-	-	-	-	-	7.95%	0	-	1,435
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	-	-	-	-	-	8.07%	0	-	3,771
5	8.26% Sr Note NY Life due 2014/RET 2013	-	-	-	-	-	8.26%	0	-	7,050
6	9.40% First Mortgage Bond J due May 2021/RET 2005	-	-	-	-	-	9.40%	0	-	560,397
7	10% Senior Notes due Dec 2011	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	10.00%	230,331	0	0
8	7.38% Senior Notes due May 2011	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	7.38%	25,812,500	52,339	52,339
9	6.75% Debentures Unsecured due July 2028	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000	99,938	99,938
10	5.125% Senior Notes due Feb 2013	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	5.13%	12,812,500	1,033,655	1,033,655
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	-	-	-	-	-	10.43%	0	0	33,840
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	-	-	-	-	-	9.75%	0	0	337,581
13	9.32% First Mortgage Bond T due June 2021/RET 2005	-	-	-	-	-	9.32%	0	0	362,746
14	8.77% First Mortgage Bond U due May 2022/RET 2005	-	-	-	-	-	8.77%	0	0	388,719
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	-	-	-	-	-	7.50%	0	0	0
16	6.67% MTN A1 due Dec 2025	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000	7,790	7,790
17	6.27% MTN A2 due Dec 2010	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.27%	627,000	15,441	15,441
18	Sr Note 3Yr Floating due 10/15/2007	-	-	-	-	-	5.73%	0	0	20,167
19	4.00% Sr Note due 10/15/2009	400,000,000	400,000,000	-	-	-	4.00%	0	0	0
20	4.95% Sr Note due 10/15/2014	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	4.95%	24,750,000	3,237,793	3,500
21	5.95% Sr Note due 10/15/2034	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	(7,047)	40,533
22	6.35% Sr Note due 6/15/2017	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	6.35%	15,875,000	(474,980)	286,874
23	8.50% Sr Note due 3/15/2019	-	450,000,000	450,000,000	450,000,000	450,000,000	8.50%	38,250,000	(77,734)	1,720,287
24	Subtotal -- Utility Long-Term Debt	\$ 2,122,303,308	\$ 2,572,303,308	\$ 2,172,303,308	\$ 2,172,303,308	\$ 2,172,303,308		\$ 141,049,331	\$ 2,678,032	\$ 5,410,335
25										
38	Industrial Develop Revenue Bond 07/13	\$ 589,284	\$ 589,284	\$ 589,284	\$ 589,284	\$ 589,284	7.90%	\$ 46,553		
39	Atmos Power Sys - Wells Fargo 05/08	-	-	-	-	-	5.65%	-		
40	US Bancorp - 04/09	188,794	94,605	-	-	-	5.29%	-		
41	<b>Total Long-Term Debt</b>	\$ 2,123,081,387	\$ 2,572,987,197	\$ 2,172,892,592	\$ 2,172,892,592	\$ 2,172,892,592		\$ 141,095,884		
42	Less Unamortized Debt Discount	\$ 2,821,756	\$ 3,620,599	\$ 3,414,129	\$ 3,390,593	\$ 3,367,057		\$ 8,088,367		
43	Annualized Amortization of Debt Exp. & Debt Dsct.							\$ 23,536		
44								\$ 149,184,252		
45	<b>Effective Avg Cost of Consol Debt</b>									<b>6.88%</b> end of period

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Interest Expense on Security Deposit Adjustment**  
**Thirteen Months Ended June 30, 2009**

Line No.	Description (a)	NEMO		SEMO		WEMO		Total Missouri Reference (j)
		Div 70 (b)	Div 97 (c)	Div 70 & 97 (d)	Div 72 (e)	Div 71 (g)	Div 71 & 29 (h)	
1	13 Month Average Security Deposits	\$ 285,592	\$ 389,438	\$ 675,030	\$ 1,099,334	\$ -	\$ 147,600	\$ 1,921,964
2								
3	Interest Rate for 2009	4.25%	4.25%		4.25%	4.25%	4.25%	
4								
5	<b>Customer Deposit Proforma Expense</b>	<b>\$ 12,138</b>	<b>\$ 16,551</b>	<b>\$ 28,689</b>	<b>\$ 46,722</b>	<b>\$ -</b>	<b>\$ 6,273</b>	<b>\$ 81,683</b>

**Atmos Energy Corporation**  
**Missouri Jurisdiction**  
**Input Area for Tax Rates, Allocation Rates, etc.**

WP Input

Line	<b>Jurisdiction:</b>	Missouri
1	<b>Test Year Ending:</b>	June 30, 2009
2		
3		
4	<b>Tax Rate</b>	
5	Federal:	35.00%
6	State:	6.25%
7	Composite Factor:	39.06%
8		
9		
10		
11	Revenue Gross-Up Factor for inc tax	1.64103
12		
13		at June 30, 2009
14	<b>Long Term Debt Rate:</b>	6.88%
15	<b>Target Return on Equity:</b>	10.90%
16		
17		

**ALLOCATIONS:**

19	<b>Business Unit:</b>	<u>KY Mid-States CO 50</u>	<u>CO/KS CO 60</u>
20	<b>Shared Services Allocations:</b>		
21	<i>SSU allocated to Utility Divisions</i>	<u>SSU to 91</u>	<u>SSU to 30</u>
22	SSU General Office-Residual Composite	Div 02 14.86%	6.78%
23	SSU Customer Allocation	Div 12 14.74%	7.70%
24			
25			
26			
27			

**Shared Services GO allocated to MO:**

28		<u>SSU Div 02 to Missouri</u>	
29		<u>Composite Factor</u>	<u>MO</u>
30	70- KIRKSVILLE, MO	0.04%	2.1%
31	71- BUTLER, MO	0.14%	7.7%
32	72- SE MO	0.94%	52.7%
33	97- MISSOURI	0.67%	37.4%
34	29-CO/KS-Missouri	0.000%	0.0%
35	Total GO to MO	<u>1.78%</u>	<u>100.0%</u>
36			
37	subtotal NEMO (70 & 97)	0.70%	39.57%
38	subtotal SEMO (72)	0.94%	52.71%
39	subtotal WEMO (29 & 71)	0.14%	7.73%
40			
41			

**Shared Services CSC allocated to MO:**

42		<u>SSU Div 12 to Missouri</u>	
43		<u>Customer Alloc</u>	<u>MO</u>
44	70- KIRKSVILLE, MO	0.00%	0.0%
45	71- BUTLER, MO	0.13%	7.1%
46	72- SE MO	1.06%	59.0%
47	97- MISSOURI	0.61%	33.9%
48	29-CO/KS-Missouri	0.000%	0.0%
49	Total CSC to MO	<u>1.79%</u>	<u>100.0%</u>
50			
51	subtotal NEMO (70 & 97)	0.61%	
52	subtotal SEMO (72)	1.06%	
53	subtotal WEMO (29 & 71)	0.13%	
54			
55			

**Business Unit Composite allocated to MO:**

56		<u>Div 91 to MO</u>		<u>Div 30 to MO</u>	
57		<u>Composite</u>	<u>MidSt</u>	<u>Composite</u>	<u>CO/KS</u>
58	70- KIRKSVILLE, MO	0.25731%	2.3%		
59	71- BUTLER, MO			2.02868%	100%
60	72- SE MO	6.31209%	57.1%		
61	97- MISSOURI	4.48101%	40.6%		
62	29-CO/KS-Missouri			0.00000%	0.0%
63	Business Unit Composite Subtotals	<u>11.05%</u>	<u>100%</u>	<u>2.03%</u>	<u>100%</u>
64					
65					

**Business Unit Customer allocated to MO:**

66		<u>KY Mid-States MO</u>		<u>Co/Ks - MO</u>	
67	used in allocating div12 to CSC	<u>Customer</u>	<u>MidSt</u>	<u>Customer</u>	<u>CO/KS</u>
68	70- KIRKSVILLE, MO	0.00000%	0.0%		
69	71- BUTLER, MO			1.65407%	100%
70	72- SE MO	7.16510%	63.6%		
71	97- MISSOURI	4.10938%	36.4%		
72	29-CO/KS-Missouri			0.00000%	0.0%
73	Business Unit CSC Sub-totals	<u>11.27%</u>	<u>0%</u>	<u>1.65%</u>	<u>0%</u>