

# Atmos Energy Corporation

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## Company Full Certificated Name

(Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable)

## GAS ANNUAL REPORT

(Part 1 of 2)

## TO THE MISSOURI PUBLIC SERVICE COMMISSION

For the Calendar Year of  
January 1 - December 31, 2009

Please choose one of the following filing options:

☒

**Public Submission** (NOT Highly Confidential)

☐

**Non-Public submission (Highly Confidential / Filed Under Seal)**

For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.245, Section 392.210, RSMo., and/or Section 393.140, RSMo.

Annual Report of Atmos Energy CorporationFor the calendar year of January 1 - December 31, 20091. State in full the exact '**certificated**' name of the Utility Company:

(Do not abbreviate, yet include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

Atmos Energy CorporationState in full the **parent** company name of the Utility Company, if applicable (do not abbreviate):N/A

## 2. State in full the company's information below:

<u>Atmos Energy Corporation</u>			<u>972-934-9227</u>
Company Street Address			Telephone Number
<u>Three Lincoln Centre, Suite 600, 5430 LBJ Freeway</u>			<u>972-855-4066</u>
Company Mailing Address			Fax Number
<u>Dallas</u>	<u>Tx</u>	<u>75240</u>	<u>chris.forsythe@atmosenergy.com</u>
City	State	Zip	E-mail Address

## 3. Was the company certificated in Missouri under any other name(s)? If yes, please provide all names and time periods involved since the original certification:

Atmos formerly operated in Missouri under the name Greeley Gas Company (1993-2002) and United Cities Gas Company (1997-2002). In 2000, Atmos acquired the assets of Associated Natural Gas Company but it has never operated in Missouri by that name.

## 4. This Utility Company is a:

<input checked="" type="checkbox"/>	Corporation	<input type="checkbox"/>	Sole Proprietorship	<input type="checkbox"/>	LP
<input type="checkbox"/>	Partnership	<input type="checkbox"/>	LLC	<input type="checkbox"/>	Other - Explain

(Check box with an X)

If different than certificated name listed above (e.g. parent corporation name) or if 'Other' is identified, explain:

## 5. Under the laws of what state is the Utility Company organized:

Texas and Virginia

## 6. State in full the name, street address, telephone number, and e-mail address\* of the company personnel or third-party preparer completing this Annual Report:

<u>Christopher T. Forsythe</u>			<u>972-855-9993</u>
Name			Telephone Number
<u>Three Lincoln Centre, Suite 600</u>			<u>972-855-4066</u>
Street Address			Fax Number
<u>5430 LBJ Freeway</u>			<u>Chris.Forsythe@atmosenergy.com</u>
Mailing Address			E-mail Address
<u>Dallas</u>	<u>Tx</u>	<u>75240</u>	
City	State	Zip	

Annual Report of Atmos Energy Corporation  
For the calendar year of January 1 - December 31, 2009

7. Provide the following information concerning Total Company and Missouri Jurisdictional Revenues:

Revenues:	Total Company	MO Jurisdictional
Operating Revenues from Tariffed Services	\$2,662,816,608	\$54,153,889
Other Revenues	\$179,003,508	\$1,969,037
<b>TOTAL REVENUES</b>	<b>\$2,841,820,116</b>	<b>\$56,122,926</b>

MO Jurisdictional should match Statement of Revenue  
(Mo.PSC Assessment)

8. Provide the amount of actual write-offs (not accrued or estimated amounts).

Residential	All Other
\$ 901,079	\$ 114,036

9. Provide the number of customer account terminations for the year for each category.

Voluntary	Involuntary
11,199	3,488

10. Provide the amount of Low-Income Home Energy Assistance Program (LIHEAP) received:

\$ 2,703,940
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11. List the number of customer accounts as of the end of the calendar year for each category below.

Residential	All Other
49,582	6,845

- 12 List the average uncollectible amount.  
(This is a formula based on data above.)

Residential	All Other
\$ 18.17	\$ 16.66

- 13 List the total annual billed amount.

58,951,252
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- 14 List the average annual billed amount.

\$ 4,791,160
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- 15 List the amount of charitable dollars received that is applied to energy assistance other than LIHEAP (i.e. customer voluntary dollars, dollar-help or dollar more, church donations, Heat-Up St. Louis, etc.).

\$ 5,461
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**NOTE:** Items No. 8 - 15 are not used for rate review; these amounts and formulas are based on previous information collected for historical reporting consistency by Consumer Services.

Annual Report of Atmos Energy Corporation

For the calendar year of January 1 - December 31, 2009

GAS UTILITY PLANT IN SERVICE

	Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
	<u>Intangible Plant</u>					
3	Organization	301	\$ 6,143.00	\$ -	\$ -	\$ 6,143.00
4	Franchise and Consents	302	\$ 75,761.00	\$ -	\$ -	\$ 75,761.00
5	Miscellaneous Intangible Plant	303	\$ 17,584.00	\$ -	\$ -	\$ 17,584.00
	<u>Production Plant</u>					
6	Land and Land Rights	304	\$ -	\$ -	\$ -	\$ -
7	Structures and Improvements	305	\$ -	\$ -	\$ -	\$ -
8	Other Power Equipment	307	\$ -	\$ -	\$ -	\$ -
9	Liquefied Petroleum Gas Equipment	311	\$ 897,932.00	\$ -	\$ -	\$ 897,932.00
10	Other Equipment	320	\$ -	\$ -	\$ -	\$ -
	<u>Natural Gas</u>					
	<u>Storage and Processing Plant</u>					
	<u>A. Underground Storage Plant</u>					
11	Land	350.1	\$ -	\$ -	\$ -	\$ -
12	Rights-of-Way	350.2	\$ -	\$ -	\$ -	\$ -
13	Structures and Improvements	351	\$ -	\$ -	\$ -	\$ -
14	Wells	352	\$ -	\$ -	\$ -	\$ -
15	Storage Leaseholds and Rights	352.1	\$ -	\$ -	\$ -	\$ -
16	Reservoirs	352.2	\$ -	\$ -	\$ -	\$ -
17	Nonrecoverable Natural Gas	352.3	\$ -	\$ -	\$ -	\$ -
18	Lines	353	\$ -	\$ -	\$ -	\$ -
19	Compressor Station Equipment	354	\$ -	\$ -	\$ -	\$ -
20	Measuring and Regulating Equipment	355	\$ -	\$ -	\$ -	\$ -
21	Purification Equipment	356	\$ -	\$ -	\$ -	\$ -
22	Other Equipment	357	\$ -	\$ -	\$ -	\$ -
	<u>B. Other Storage Equipment</u>					
23	Land and Land Rights	360	\$ -	\$ -	\$ -	\$ -
24	Structures and Improvements	361	\$ -	\$ -	\$ -	\$ -
25	Gas Holders	362	\$ -	\$ -	\$ -	\$ -
26	Purification Equipment	363	\$ -	\$ -	\$ -	\$ -
27	Liquefaction Equipment	363.1	\$ -	\$ -	\$ -	\$ -
28	Vaporizing Equipment	363.2	\$ -	\$ -	\$ -	\$ -
29	Compressor Equipment	363.3	\$ -	\$ -	\$ -	\$ -
30	Measuring and Regulating Equipment	363.4	\$ -	\$ -	\$ -	\$ -
31	Other Equipment	363.5	\$ -	\$ -	\$ -	\$ -
	<u>Transmission Plant</u>					
32	Land and Land Rights	365.1	\$ 200.00	\$ -	\$ -	\$ 200.00
33	Rights-of-Way	365.2	\$ 134,268.00	\$ -	\$ -	\$ 134,268.00
34	Structures and Improvements	366	\$ 3,380.00	\$ -	\$ -	\$ 3,380.00
35	Mains	367	\$ 9,499,653.00	\$ -	\$ -	\$ 9,499,653.00
36	Compressor Station Equipment	368	\$ -	\$ -	\$ -	\$ -
37	Measuring and Regulating Station Equipment	369	\$ 538,436.00	\$ 28,638.00	\$ -	\$ 567,074.00
38	Communication Equipment	370	\$ 5,038.00	\$ -	\$ -	\$ 5,038.00
39	Other Equipment	371	\$ -	\$ -	\$ -	\$ -

Account list continued on Page 5

Annual Report of Atmos Energy Corporation

For the calendar year of January 1 - December 31, 2009

DEPRECIATION RESERVE - GAS UTILITY PLANT

	Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other charges (m)**	Balance at END of Year (h+i-j-k+l+m) (n)
					Book Cost of Plant Retired (j)	Removal (k)*	Salvage Credit (l)*		
3	301		\$ -	\$ 894.00	\$ -				\$ 894.00
4	302		\$ -	\$ 76,264.00	\$ -				\$ 76,264.00
5	303		\$ -	\$ 17,584.00	\$ -				\$ 17,584.00
6	304		\$ -	\$ -	\$ -				\$ -
7	305		\$ -	\$ -	\$ -				\$ -
8	307		\$ -	\$ -	\$ -				\$ -
9	311	4.71%	\$ 42,302.00	\$ 747,447.00	\$ -			\$ 2,416.00	\$ 792,165.00
10	320		\$ -	\$ -	\$ -				\$ -
11	350.1		\$ -	\$ -	\$ -				\$ -
12	350.2		\$ -	\$ -	\$ -				\$ -
13	351		\$ -	\$ -	\$ -				\$ -
14	352		\$ -	\$ -	\$ -				\$ -
15	352.1		\$ -	\$ -	\$ -				\$ -
16	352.2		\$ -	\$ -	\$ -				\$ -
17	352.3		\$ -	\$ -	\$ -				\$ -
18	353		\$ -	\$ -	\$ -				\$ -
19	354		\$ -	\$ -	\$ -				\$ -
20	355		\$ -	\$ -	\$ -				\$ -
21	356		\$ -	\$ -	\$ -				\$ -
22	357		\$ -	\$ -	\$ -				\$ -
23	360		\$ -	\$ -	\$ -				\$ -
24	361		\$ -	\$ -	\$ -				\$ -
25	362		\$ -	\$ -	\$ -				\$ -
26	363		\$ -	\$ -	\$ -				\$ -
27	363.1		\$ -	\$ -	\$ -				\$ -
28	363.2		\$ -	\$ -	\$ -				\$ -
29	363.3		\$ -	\$ -	\$ -				\$ -
30	363.4		\$ -	\$ -	\$ -				\$ -
31	363.5		\$ -	\$ -	\$ -				\$ -
32	365.1	0.00%	\$ -	\$ 200.00	\$ -				\$ 200.00
33	365.2	0.00%	\$ -	\$ 3,081.00	\$ -				\$ 3,081.00
34	366	3.08%	\$ 104.00	\$ 2,551.00	\$ -			\$ 6.00	\$ 2,661.00
35	367	1.45%	\$ 137,287.00	\$ 7,000,252.00	\$ -			\$ 7,681.00	\$ 7,145,220.00
36	368		\$ -	\$ -	\$ -				\$ -
37	369	3.34%	\$ 18,949.00	\$ 321,217.00	\$ -			\$ 1,082.00	\$ 341,248.00
38	370	4.13%	\$ 208.00	\$ 300.00	\$ -			\$ 12.00	\$ 520.00
39	371		\$ -	\$ -	\$ -				\$ -

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

\* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

\*\* Report the details for these entries. Use additional sheets if necessary.

\*\*\* Annual Depreciation Expense must be calculated by account.

Indicates formula cells

## Annual Report of Atmos Energy Corporation

For the calendar year of January 1 - December 31, 2009

**GAS UTILITY PLANT IN SERVICE**

Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
<u>Distribution Plant</u>					
40 Land and Land Rights	374	\$ 494,226.00	\$ 682.00		\$ 494,908.00
41 Structures and Improvements	375	\$ 79,893.00	\$ -		\$ 79,893.00
42 Mains	376	\$ 38,282,930.00	\$ 2,288,347.00	\$ 142,627.00	\$ 40,428,650.00
43 Compressor Station Equipment	377	\$ -	\$ -	\$ -	\$ -
44 Measuring and Regulating Station Equipment - General	378	\$ 1,384,922.00	\$ 158,487.00	\$ -	\$ 1,543,409.00
45 Measuring and Regulating Station Equipment - General	379	\$ 1,315,559.00	\$ 35,197.00	\$ -	\$ 1,350,756.00
46 Services	380	\$ 25,835,902.00	\$ 2,643,297.00	\$ 1,586,546.00	\$ 26,892,653.00
47 Meters	381	\$ 5,087,468.00	\$ 396,226.00	\$ 232,750.00	\$ 5,250,944.00
48 Meter Installation	382	\$ 7,072,899.00	\$ 1,111,076.00	\$ 183,650.00	\$ 8,000,325.00
49 House Regulators	383	\$ 1,677,062.00	\$ 75,903.00		\$ 1,752,965.00
50 House Regulatory Installations	384	\$ 732,302.00	\$ -		\$ 732,302.00
51 Industrial Measuring and Regulating Station Equipment	385	\$ 456,846.00	\$ -		\$ 456,846.00
52 Other Property on Customers' Premises	386	\$ -	\$ -		\$ -
53 Other Equipment	387	\$ -	\$ -		\$ -
<u>Allocated General Plant (Common Plant)</u>					
54 Land and Land Rights	389	\$ 30,364.00	\$ -		\$ 30,364.00
55 Structures and Improvements	390	\$ 1,189,227.00	\$ (73,145.00)		\$ 1,116,082.00
56 Office Furniture and Equipment	391	\$ 193,687.00	\$ 707.00	\$ 36,440.00	\$ 157,954.00
57 Transportation Equipment	392	\$ 340,448.00	\$ -	\$ 220,883.00	\$ 119,565.00
58 Stores Equipment	393	\$ 10,767.00	\$ -	\$ 1,543.00	\$ 9,224.00
59 Tools, Shop and Garage	394	\$ 821,047.00	\$ 9,122.00	\$ 79,363.00	\$ 750,806.00
60 Laboratory Equipment	395	\$ 8,438.00	\$ -	\$ 5,791.00	\$ 2,647.00
61 Power-operated Equipment	396	\$ 899,515.00	\$ 7,239.00	\$ 215,554.00	\$ 691,200.00
62 Communication Equipment	397	\$ 91,427.00	\$ 2,936.00	\$ 46,941.00	\$ 47,422.00
63 Miscellaneous Equipment	398	\$ 376,493.00	\$ 111,170.00	\$ 1,477.00	\$ 486,186.00
64 Other Tangible Property *	399	\$ 173,211.00	\$ 730.00	\$ 2,418.00	\$ 171,523.00
<u>Other Accounts not included above</u>					
65					\$ -
66					\$ -
67					\$ -
68					\$ -
69					\$ -
70					\$ -
71 Total Gas Utility Plant In Service		\$ 97,733,028.00	\$ 6,796,612.00	\$ 2,755,983.00	\$ 101,773,657.00

\* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments/transfers are included in Columns "d" and/or "e", use additional sheets.

 Indicates formula cells

## Annual Report of Atmos Energy Corporation

For the calendar year of January 1 - December 31, 2009

## DEPRECIATION RESERVE - GAS UTILITY PLANT

	Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other charges (m)**	Reserve Balance at END of Year (h+i-j-k+l+m) (n)
					Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*		
40	374	0.00%	\$ -	\$ 167,431.00	\$ -	\$ -	\$ -		\$ 167,431.00
41	375	0.95%	\$ 756.00	\$ 61,375.00	\$ -	\$ -	\$ -	\$ 43	\$ 62,174.00
42	376	2.26%	\$ 911,748.00	\$ 15,249,790.00	\$ 142,627.00	\$ 57,520.19	\$ -	\$ 52,222	\$ 16,013,612.81
43	377		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
44	378	2.30%	\$ 35,444.00	\$ 307,121.00	\$ -	\$ 0.28	\$ -	\$ 2,024	\$ 344,588.72
45	379	2.41%	\$ 32,616.00	\$ 544,023.00	\$ -	\$ -	\$ -	\$ 1,862	\$ 578,501.00
46	380	4.75%	\$ 1,277,767.00	\$ 6,850,560.00	\$ 1,587,055.00	\$ 190,851.33	\$ -	\$ 74,177	\$ 6,424,597.67
47	381	2.14%	\$ 112,618.00	\$ 723,835.00	\$ 232,750.00	\$ 24,540.68	\$ -	\$ 6,431	\$ 585,593.32
48	382	2.90%	\$ 232,179.00	\$ 206,679.00	\$ 183,650.00	\$ 82,447.55	\$ -	\$ 13,270	\$ 186,030.45
49	383	3.74%	\$ 65,525.00	\$ 1,067,833.00	\$ -	\$ 803.26	\$ -	\$ 3,742	\$ 1,136,296.74
50	384	3.15%	\$ 23,068.00	\$ 340,989.00	\$ -	\$ -	\$ -	\$ 1,317	\$ 365,374.00
51	385	3.41%	\$ 15,572.00	\$ 159,122.00	\$ -	\$ 5.03	\$ -	\$ 890	\$ 175,578.97
52	386		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
53	387			\$ (10,935.00)	\$ -	\$ -	\$ -		\$ (10,935.00)
54	389	0.00%		\$ 9,016.00	\$ -	\$ -	\$ -		\$ 9,016.00
55	390	3.35%	\$ 37,376.00	\$ 490,621.00	\$ -	\$ 3,386.03	\$ -	\$ 2,134	\$ 526,744.97
56	391	4.74%	\$ 7,488.00	\$ 71,468.00	\$ 36,440.00	\$ -	\$ -	\$ 428	\$ 42,944.00
57	392	9.81%	\$ 11,726.00	\$ (55,985.00)	\$ 220,883.00	\$ (14,672.87)	\$ 11,780.00	\$ 670	\$ (238,019.13)
58	393	0.00%		\$ 10,765.00	\$ 1,543.00	\$ -	\$ -	\$ -	\$ 9,222.00
59	394	3.98%	\$ 29,853.00	\$ 45,330.00	\$ 79,363.00	\$ -	\$ -	\$ 1,705	\$ (2,475.00)
60	395	-0.15%	\$ (4.00)	\$ 13,856.00	\$ 5,791.00	\$ 33.37	\$ -	\$ -	\$ 8,027.63
61	396	8.11%	\$ 56,036.00	\$ 549,793.00	\$ 215,554.00	\$ (9,515.67)	\$ 500.00	\$ 3,200	\$ 403,490.67
62	397	5.49%	\$ 2,605.00	\$ 27,367.00	\$ 46,941.00	\$ 381.91	\$ -	\$ 149	\$ (17,201.91)
63	398	3.94%	\$ 19,156.00	\$ 24,370.00	\$ 1,477.00	\$ 40,530.56	\$ -	\$ 1,094	\$ 2,612.44
64	399	4.88%	\$ 8,364.00	\$ 49,860.00	\$ 2,418.00	\$ -	\$ -	\$ 478	\$ 56,284.00
65					\$ -				\$ -
66					\$ -				\$ -
67					\$ -				\$ -
68					\$ -				\$ -
69					\$ -				\$ -
70					\$ -				\$ -
71	Total		\$ 3,078,743.00	\$ 35,074,074.00	\$ 2,756,492.00	\$ 376,311.65	\$ 12,280.00	\$ 177,033.00	\$ 35,209,326.35

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

\* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

\*\* Report the details for these entries. Use additional sheets if necessary.

\*\*\* Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

Indicates formula cells

Notes: The depreciation expense percentage does not match that prescribed in the rate filing due to the timing of additions and retirements. Other charges include transfers, gains/losses, and additional charges associated with the retirement.

## REVENUE BY SCHEDULES

## Atmos Energy Corporation

Line No.	Rate Class and Line Items	Operating Revenues		MCF of Natural Gas Sold		Average No. of Natural Gas Customers	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1	Residential Firm Service	\$ 35,844,224	\$ 42,334,688	3,402,802	3,650,400	49,183	49,693
2	Small Firm General Service	5,207,999	6,055,811	530,868	561,890	5,230	5,300
3	Medium Firm General Service	11,281,700	15,366,270	1,153,146	1,262,280	1,526	1,553
4	Large Firm General Service	1,923,235	2,879,781	270,721	366,831	37	38
5	Interruptible Large Volume Gas Service	964,951	1,566,480	144,910	174,210	8	7
6	Negotiated Gas Sales Service	-	-	0	0	0	0
7	Economic Development Gas Service	-	-	0	0	0	0
8	Transportation Service	1,321,089	1,560,395	2,924,673	2,920,195	199	216
9	Other Sales to Public Authorities	-	-	0	0	0	0
10	Interdepartmental Sales	-	-	0	0	0	0
11							
12							
13	Total to Ultimate Consumers	\$ 56,543,198	\$ 69,763,425	8,427,120	8,935,806	56,183	56,806

Line No.	Rate Class and Line Items	Average Number of Natural Gas Customers Per Month					
		January	February	March	April	May	June
14	Residential Firm Service	50,139	50,312	50,572	50,742	50,141	49,052
15	Small Firm General Service	5,326	5,350	5,362	5,338	5,285	5,201
16	Medium Firm General Service	1,545	1,541	1,538	1,538	1,536	1,523
17	Large Firm General Service	36	36	39	38	37	35
18	Interruptible Large Volume Gas Service	7	7	7	7	7	7
19	Negotiated Gas Sales Service	0	0	0	0	0	0
20	Economic Development Gas Service	0	0	0	0	0	0
21	Transportation Service	216	219	221	221	228	223
22	Other Sales to Public Authorities	0	0	0	0	0	0
23	Interdepartmental Sales	0	0	0	0	0	0
24							
25							
26	Total to Ultimate Consumers	57,268	57,464	57,737	57,882	57,233	56,040

Line No.	Rate Class and Line Items	Average Number of Natural Gas Customers Per Month					
		July	August	September	October	November	December
27	Residential Firm Service	48,234	47,799	47,618	47,927	48,619	49,267
28	Small Firm General Service	5,149	5,128	5,121	5,130	5,174	5,236
29	Medium Firm General Service	1,509	1,506	1,510	1,514	1,522	1,534
30	Large Firm General Service	38	40	37	38	38	39
31	Interruptible Large Volume Gas Service	7	8	8	9	9	9
32	Negotiated Gas Sales Service	0	0	0	0	0	0
33	Economic Development Gas Service	0	0	0	0	0	0
34	Transportation Service	215	215	213	210	210	212
35	Other Sales to Public Authorities	0	0	0	0	0	0
36	Interdepartmental Sales	0	0	0	0	0	0
37							
38							
39	Total to Ultimate Consumers	55,150	54,695	54,506	54,826	55,571	56,296

\* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.



	Connection Fees		Reconnect Fees				Transfer Fees		Meter Reading by Special Appointment Fees			Residential Temporary Meter Set Fees		Line Extensions Fees		Returned Check Fees	Tampering Fees
	Business Hours	After Business Hours	Business Hours	After Business Hours	Business Hours	After Business Hours	Business Hours	After Business Hours	Normal Read	Other than Normal Read	Outside Normal Business Hours			Excess Pft / Sec Line \$/ft	Excess Service Line \$/ft		
<b>MISCELLANEOUS CHARGES</b>																	
40 All Service Areas	\$ 117,168.00	\$ 200.00	\$ 58,079.00	\$ 1,200.00	\$ 1,320.00	-	\$ 117,800.00	\$ -	-	-	-	-	-	\$20,967.42/8499	\$17,271.25/2664	\$ 5,985.00	-
41 Northeast (Kirk, Pal, Han, Can, BG)	\$ 42,600.00	\$ 50.00	\$ 21,575.00	\$ 450.00	\$ 830.00	-	\$ 46,360.00	\$ -	-	-	-	-	-	\$9966.00/850	\$979.95/141	\$ 1,350.00	-
42 Southeast (Southeast, Neelyville)	\$ 68,256.00	\$ 100.00	\$ 32,736.00	\$ 650.00	\$ 490.00	-	\$ 63,880.00	\$ -	-	-	-	-	-	\$10,981.42/7649	\$14,827.30/2133	\$ 3,510.00	-
43 West (Butler, Greeley)	\$ 6,312.00	\$ 50.00	\$ 3,768.00	\$ 100.00	\$ -	-	\$ 7,560.00	\$ -	-	-	-	-	-	-	\$1464.00/390	\$ 1,125.00	-
44 Tariff Sheet No. 20																	
45 Effective Date 04/01/07																	

	Tariff		Delinquent After (days)	Late Payment Charge	Type of Interest	Deferred Payment	Tariff	
	Sheet No.	Effective					Sheet No.	Effective
<b>LATE PAYMENT CHARGES</b>	23	4/1/07	21	1.50%	-	-	-	-
46 All Service Areas								

#### Explanation

Operating Revenue and McF of Natural Gas sold excludes unbilled amounts as unbilled amounts are not recorded at the rate class and line items level. Tampering fees are not charged but when evidence of tampering is found, or there are misrepresentations of the use of service by the customer, the Company will calculate the billing adjustment period in accordance with the applicable statute of limitations for the prosecution of such claim after determining the probable period during which such condition existed from all related and available information. Residential temporary meter set fees are not charged, but whenever the Company is asked to install facilities to provide service which is not permanently required, the Customer shall pay the Company, an amount equal to the estimated cost of providing the service, in addition to the regular charges for service under the applicable rate schedule.

Gas Annual Report of Atmos Energy Corporation

for the year ended December 31, 2009

### VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

### OATH

State Of Texas

County Of Dallas } ss:

Christopher T. Forsythe makes oath and says that  
(Insert here the name of the affiant)

he is Vice President and Controller  
(Insert here the official title of the affiant)

of Atmos Energy Corporation  
(Insert here the exact legal title or name of the respondent)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

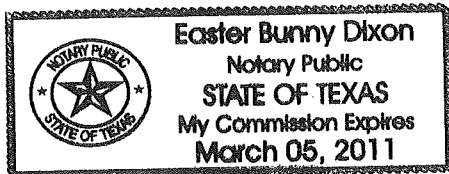
January 01, 2009, to and including December 31, 2009

Christopher T. Forsythe  
(Signature of affiant)

Subscribed and sworn before me, a notary public in and for the

State and county above named, this 29 day of March, 2010

My Commission expires March 5, 2011, 20



Easter Bunny Dixon  
(Signature of officer authorized to administer oaths)

Missouri Revised Statutes § 392.210

Original must be mailed to:  
Manager of the Data Center  
MoPSC, 200 Madison Street, Suite 100  
P.O. Box 360, Jefferson City, MO 65102-0360

Annual Report of Kentucky/Mid-States, a division of Atmos Energy Corporation  
for the calendar year of January 1 - December 31, 2009

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of TENNESSEE }  
County Of WILLIAMSON } ss:

John K. Akers makes oath and says that  
Name of Affiant (Company Official/Representative)

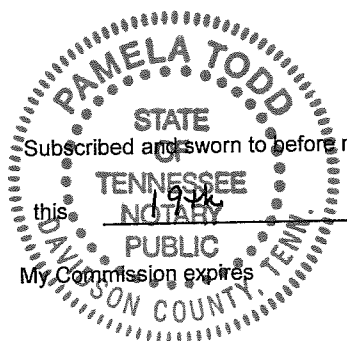
s/he is President  
Official Title of the Affiant (Company Official/Representative)

of Kentucky/Mid-States, a division of Atmos Energy Corporation  
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 810 Crescent Centre Drive Suite 600 Franklin, TN 37067-6226  
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

from January 1, 2009, to and including December 31, 2009  
Month/Day Year Month/Day Year



Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this 19th day of

MARCH, 2010

My Commission expires

MAY 8

2012

My Commission Expires MAY 8, 2012

Pamela Todd  
Signature of Notary Public

Complete the "Gas Annual Report 2009 (Part 2 of 2).pdf" pages  
(FERC Form 2) for the Remainder of this

**GAS ANNUAL REPORT**

**TO THE**

**MISSOURI PUBLIC SERVICE COMMISSION**

Name of Respondent <b>ATMOS ENERGY CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
<b>Comparative Balance Sheet (Assets and Other Debits)</b>				
Line No.	Title of Account  (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	-	112,877,262	108,836,632
3	Construction Work in Progress (107)	-	470,818	1,300,308
4	TOTAL Utility Plant (Total of lines 2 and 3)	-	113,348,080	110,136,940
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 11)	-	(37,373,282)	(37,941,332)
6	Net Utility Plant (Total of line 4 less 5)	-	-	-
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)	-	-	-
8	(Less) Accum. Prov. for Amort., Nuclear Fuel Assemblies (120.	-	-	-
9	Nuclear Fuel (Total of line 7 less 8)	-	-	-
10	Net Utility Plant (Total of lines 6 and 9)	-	-	-
11	Utility Plant Adjustments (116)	-	-	-
12	Gas Stored-Based Gas (117.1)	-	-	-
13	System Balancing Gas (117.2)	-	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	-	-	-
15	Gas Owned to System Gas (117.4)	-	-	-
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)	-	-	-
18	(Less) Accum. Provision for Depreciation and Amortization (12	-	-	-
19	Investments in Associated Companies (123)	-	-	-
20	Investments in Subsidiary Companies (123.1)	-	-	-
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)	-	-	-
22	Noncurrent Portion of Allowances	-	-	-
23	Other Investments (124)	-	-	-
24	Sinking Funds (125)	-	-	-
25	Depreciation Fund (126)	-	-	-
26	Amortization Fund - Federal (127)	-	-	-
27	Other Special Funds (128)	-	-	-
28	Long-Term Portion of Derivative Assets (175)	-	-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	-
30	TOTAL Other Property & Investments (Total lines 17-20, 22-29)	-	-	-
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)	-	-	-
33	Special Deposits (132-134)	-	-	-
34	Working Funds (135)	-	-	-
35	Temporary Cash Investments (136)	-	-	-
36	Notes Receivable (141)	-	-	-
37	Customer Accounts Receivable (142)	-	6,287,267	11,695,150
38	Other Accounts Receivable (143)	-	89,659	59,913
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (14	-	(487,776)	(452,426)
40	Notes Receivable from Associated Companies (145)	-	-	-
41	Accounts Receivable from Associated Companies (146)	-	-	-
42	Fuel Stock (151)	-	124,012	139,817
43	Fuel Stock Expenses Undistributed (152)	-	-	-





Name of Respondent <b>ATMOS ENERGY CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>				
Line No.	Title of Account  (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities	-	-	-
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
34	Asset Retirement Obligations (230)	-	-	-
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)	-	-	-
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt	-	-	-
38	Notes Payable (231)	-	2,723,504	5,456,277
39	Accounts Payable (232)	-	12,193,517	22,353,626
40	Notes Payable to Associated Companies (233)	-	-	-
41	Accounts Payable to Associated Companies (234)	-	-	-
42	Customer Deposits (235)	-	1,899,481	1,997,748
43	Taxes Accrued (236)	-	217,941	1,455,187
44	Interest Accrued (237)	-	346,308	381,057
45	Dividends Declared (238)	-	-	-
46	Matured Long-Term Debt (239)	-	-	-
47	Matured Interest (240)	-	-	-
48	Tax Collections Payable (241)	-	557,182	5,601,850
49	Miscellaneous Current and Accrued Liabilities (242)	-	(46,571)	1,315,599
50	Obligations Under Capital Leases - Current (243)	-	-	-
51	Derivative Instrument Liabilities (244)	-	-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	-
53	Derivative Instrument Liabilities - Hedges (245)	-	-	-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
55	TOTAL Current & Accrued Liabilities (Total of line 37 thru 54)		17,891,362	38,561,344
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)	-	55,783	55,783
58	Accumulated Deferred Investment Tax Credits (255)	-	-	-
59	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
60	Other Deferred Credits (253)	-	82,598	-
61	Other Regulatory Liabilities (254)	-	-	-
62	Unamortized Gain on Reacquired Debt (257)	-	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)	-	-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	-	16,097,965	14,646,019
65	Accumulated Deferred Income Taxes - Other (283)	-	3,171,824	2,067,050
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		19,408,170	16,768,852
67	TOTAL Liabilities & Other Credits (Lines 15, 24, 35, 55 & 66)		88,613,799	108,480,544

**Note:** This report reflects Missouri's operations within our Atmos Energy Kentucky/Mid-State Division as well as our Colorado/Kansas Division, both divisions of Atmos Energy Corporation (Atmos), and therefore does not maintain a separate capital structure. Cash is transferred to the general office daily and returned as needed. A portion of interest payable, accrued income taxes, and deferred taxes are reflected on Missouri's books. Since our Missouri operations are included in two of our divisions, it has no retained earnings. Earnings, as well as intercompany payables and receivables, are included in the Missouri Capital Account. This report reflects only those assets and/or liabilities located and/or related to the state of Missouri. Only an allocation of debt is made to Missouri in this report and is for financial reporting purposes only and such allocation may not be applicable for ratemaking purposes.



**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>	This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2009
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amounts(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.  
 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Qtr (d)	Prior Three Months Ended Quarter Only No Fourth Qtr (d)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	56,122,926	70,868,022		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	48,649,959	62,606,403		
5	Maintenance Expenses (402)	317-325	127,845	248,196		
6	Depreciation Expenses (403)	336-338	3,078,743	2,943,796		
7	Depreciation Expenses for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amort. & Depl. of Utility Plant (404-405)	336-338	-	-		
9	Amort. of Utility Plant Acq. Adj. (406)		423,117	423,080		
10	Amort. Of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		-	-		
11	Amort. of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		14,606	13,862		
13	(Less) Regulatory Credits (407.4)		(26,345)	(25,003)		
14	Taxes Other Than Income Taxes (408.1)		1,531,414	1,604,925		
15	Income Taxes - Federal (409.1)		(4,311,853)	1,334,542		
16	Income Taxes - Other (409.1)		206,933	203,425		
17	Provision for Deferred Inc. Taxes (410.1)		3,943,696	(1,421,095)		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		-	-		
19	Investment Tax Credit Adj. - Net (411.4)		1,428	(2,560)		
20	(Less) Gains from Disp. of Utility Plant (411.6)		-	-		
21	Losses from Disp. of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		53,639,543	67,929,571	0	0
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 116, line 27)		2,483,383	2,938,451	0	0

**NOTE:**

This report reflects the operations of the Kentucky/Mid-States and Colorado/Kansas divisions of Atmos Energy Corporation, in the state of Missouri.  
 General office overhead expenses, division headquarters operating expenses, interest, and income taxes have been allocated in this report for financial reporting purposes only and such allocations may not be applicable for ratemaking purposes.

**MISSOURI ONLY**

Name of Respondent  <b>Atmos Energy Corporation</b>		This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report    Year of Report (Mo, Da, Yr)  Dec. 31, 2009	
4. Explain in a footnote if the previous year's figures are different from those reported in prior years.				5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.	
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY	
Current Year (in dollars)	Previous Year (in dollars)	Current Year (in dollars)	Previous Year (in dollars)	Current Year (in dollars)	Previous Year (in dollars)
(e)	(f)	(g)	(h)	(i)	(j)
					1
					2
					3
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					17

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2009
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Qtr (d)	Total Previous Year (in dollars) (d)
27	Net Utility Operating Income (Carried forward from page 114)	--	2,483,383	2,938,451	0	0
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)			(123)		
32	(Less) Costs and Exp. of Merchandising, Jobbing & Contract Work (416)			(435)		
33	Revenues From Nonutility Operations (417)		(22,471)	27,809		
34	(Less) Expenses of Nonutility Operations (417.1)		-	-		
35	Nonoperating Rental Income (418)		-	-		
36	Equity in Earnings of Subsidiary Companies (418.1)		-	-		
37	Interest and Dividend Income (419)		121,527	188,586		
38	Allowance for Other Funds Used in Construction (419.1)		-	-		
39	Miscellaneous Nonoperating Income (421)		77	738		
40	Gain on Disposition of Property (421.1)		-	-		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		99,133	216,575	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		-	-		
44	Miscellaneous Amortization (425)		-	-		
45	Donations (426.1)		49,436	27,122		
46	Life Insurance (426.2)		-	-		
47	Penalties (426.3)		144	3		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		41,138	22,184		
49	Other Deductions (426.5)		209,036	303,412		
50	TOTAL Other Income Deductions (Enter Total of lines 43 thru 49)		299,754	352,721	0	0
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (406.2)		-	-		
53	Income Taxes-Federal (409.2)		-	-		
54	Income Taxes-Other (409.2)		-	-		
55	Provision for Deferred Inc. Taxes (410.2)		-	-		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)		-	-		
57	Investment Tax Credit Adj.-Net (411.5)		-	-		
58	(Less) Investment Tax Credits (420)		-	-		
59	TOTAL Taxes On Other Inc. and Ded. (Total of 52-58)		-	-		
60	Net Other Income and Deductions (Enter Total of lines 41, 50, 59)		(200,621)	(136,146)	0	0
61	Interest Charges					
62	Interest of Long-Term Debt (427)		2,116,659	1,824,015		
63	Amort. of Debt Disc. and Expense (428)		44,058	38,102		
64	Amortization of Loss on Recquired Debt (428.1)		39,643	38,435		
65	(Less) Amort. of Premium on Debt-Credit (429)		-	-		
66	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)		-	-		
67	Interest on Debt to Assoc. Companies (430)		2,636	2,736		

**MISSOURI ONLY**

Name of Respondent		This Report Is:		Date of Report		Year of Report
Atmos Energy Corporation		(1)	<input checked="checked" type="checkbox"/> An Original	(Mo, Da, Yr)		Dec. 31, 2009
		(2)	<input type="checkbox"/> A Resubmission			
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>						
Line	Title of Account	Reference Page Number	Total Current Year to Date Balance for Quarter/Year	Total Prior Year to Date Balance for Quarter/Year	Current Three Months Ended Quarter Only No Fourth Qtr	Total Previous Year (in dollars)
No.	(a)	(b)	(c)	(d)	(d)	(d)
68	Other Interest Expense (431)		277,811	566,800		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		(31,266)	(42,966)		
70	Net Interest Charges (Enter Total of lines 62 thru 69)		2,449,541	2,427,122	0	0
71	Income Before Extraordinary Items (Enter Total of lines 27, 60 and 70)		(166,779)	375,183	0	0
72	Extraordinary Items					
73	Extraordinary Income (434)		-	-	-	-
74	(Less) Extraordinary Deductions (435)		-	-	-	-
75	Net Extraordinary Items (Enter Total of line 73 less line 74)		-	-	-	-
76	Income Taxes-Federal and Other (409.3)		-	-	-	-
77	Extraordinary Items After Taxes (Enter Total of line 75 less line 76)		-	-	-	-
78	Net Income (Enter Total of lines 65 and 71)		(166,779)	375,183	0	0

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>	This Report Is: <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <input checked="checked" type="checkbox"/> An Original         </div> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <input type="checkbox"/> A Resubmission         </div>	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
---	--	--------------------------------	---------------------------------

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Account 101, Gas Plant in Service (Classified) this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction not Classified-Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d),

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	<b>1. INTANGIBLE PLANT</b>		
2	301 Organization	6,143	
3	302 Franchises and Consents	75,761	
4	303 Miscellaneous Intangible Plant	17,584	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	99,488	0
6	<b>2. PRODUCTION PLANT</b>		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	-	
9	325.2 Producing Leaseholds	-	
10	325.3 Gas Rights	-	
11	325.4 Rights-of-Way	-	
12	325.5 Other Land and Land Rights	-	
13	326 Gas Well Structures	-	
14	327 Field Compressor Station Structures	-	
15	328 Field Meas. and Reg. Sta. Structures	-	
16	329 Other Structures	-	
17	330 Producing Gas Wells-Well Construction	-	
18	331 Producing Gas Wells-Well Equipment	-	
19	332 Field Lines	-	
20	333 Field Compressor Station Equipment	-	
21	334 Field Meas. and Reg. Sta. Equipment	-	
22	335 Drilling and Cleaning Equipment	-	
23	336 Purification Equipment	-	
24	337 Other Equipment	-	
25	338 Unsuccessful Exploration & Devel. Costs	-	
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	-	0
27	<b>PRODUCTS EXTRACTION PLANT</b>		
28	304 Land and Land Rights	-	
29	305 Structures and Improvements	-	
30	311 Compression Equipment	897,932	
31	343 Pipe Lines	-	
32	344 Extracted Products Storage Equipment	-	
33	345 Compressor Equipment	-	

**Note:** The Gas Plant in Service pages (204-209) include only those assets located in the state of Missouri.

# MISSOURI ONLY

Name of Respondent <b>Atmos Energy Corporation</b>	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>				
<p>including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>			<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>	
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			6,143	301
			75,761	302
			17,584	303
0	0	0	99,488	5
			0	6
			0	7
			0	325.1
			0	325.2
			0	325.3
			0	325.4
			0	325.5
			0	326
			0	327
			0	328
			0	329
			0	330
			0	331
			0	332
			0	333
			0	334
			0	335
			0	336
			0	337
			0	338
0	0	0	0	26
			0	27
			0	304
			0	305
			897,932	311
			0	319
			0	344
			0	345

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>		This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 2009
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)					
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
34	346 Gas Measuring and Regulating Equipment	-			
35	347 Other Equipment	-			
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)	897,932	0		
37	TOTAL Natural Gas Production Plant (Enter total of lines 26 and 36)	897,932	0		
38	Manufactured Gas Prod. Plant (Submit Suppl. Statement)	-			
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	897,932	0		
40	3. NATURAL GAS STORAGE AND PROCESSING PLANT				
41	Underground Storage Plant				
42	350.1 Land	-			
43	350.2 Rights-of-Way	-			
44	351 Structures and Improvements	-			
45	352 Wells	-			
46	352.1 Storage Leaseholds and Rights	-			
47	352.2 Reservoirs	-			
48	352.3 Non-recoverable Natural Gas	-			
49	353 Lines	-			
50	354 Compressor Station Equipment	-			
51	355 Measuring and Regulating Equipment	-			
52	356 Purification Equipment	-			
53	357 Other Equipment	-			
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)	0	0		
55	Other Storage Plant				
56	360 Land and Land Rights	-			
57	361 Structures and Improvements	-			
58	362 Gas Holders	-			
59	363 Purification Equipment	-			
60	363.1 Liquefaction Equipment	-			
61	363.2 Vaporizing Equipment	-			
62	363.3 Compressor Equipment	-			
63	363.4 Measuring and Regulating Equipment	-			
64	363.5 Other Equipment	-			
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	0	0		
66	Base Load Liquefied Natural Gas Terminaling and Processing Plant				
67	364.1 Land and Land Rights	-			
68	364.2 Structures and Improvements	-			
69	364.3 LNG Processing Terminal Equipment	-			
70	364.4 LNG Transportation Equipment	-			
71	364.5 Measuring and Regulating Equipment	-			
72	364.6 Compressor Station Equipment	-			
73	364.7 Communications Equipment	-			
74	364.8 Other Equipment	-			
75	TOTAL Base Load Liquefied Natural Gas, Terminaling and Processing Plant (Total of lines 67 thru 74)	0	0		
76	TOTAL Nat. Gas Storage and Proc. Plant (Total of lines 54, 65 and 75)	0	0		
77	TRANSMISSION PLANT				
78	365.1 Land and Land Rights	200			
79	365.2 Rights-of-Way	134,268			
80	366 Structures and Improvements	3,380			

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>	This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (G)		Line No.
			0	346	34
			0	347	35
0	0	0	897,932		36
0	0	0	897,932		37
			0		38
0	0	0	897,932		39
			0		40
			0		41
			0	350.1	42
			0	350.2	43
			0	351	44
			0	352	45
			0	352.1	46
			0	352.2	47
			0	353	48
			0	354	49
			0	355	50
			0	356	51
			0	357	52
			0		53
0	0	0	0		54
			0		55
			0	360	56
			0	361	57
			0	362	58
			0	363	59
			0	363.1	60
			0	363.2	61
			0	363.3	62
			0	363.4	63
			0	363.5	64
0	0	0	0		65
			0		66
			0	364.1	67
			0	364.2	68
			0	364.3	69
			0	364.4	70
			0	364.5	71
			0	364.6	72
			0	364.7	73
			0	364.8	74
			0		75
0	0	0	0		0
0	0	0	0		76
			0		77
			200	365.1	78
			134,268	365.2	79
			3,380	366	80



**MISSOURI ONLY**

Name of Respondent Atmos Energy Corporation/		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)					
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
81	367 Mains	9,499,653			
82	368 Compressor Station Equipment	-			
83	369 Measuring and Regulating Station Equipment	538,436	28,638		
84	370 Communication Equipment	5,038			
85	371 Other Equipment	-			
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	10,180,975	28,638		
87	DISTRIBUTION PLANT				
88	374 Land and Land Rights	494,226	682		
89	375 Structures and Improvements	79,893	0		
90	376 Mains	38,282,930	2,288,347		
91	377 Compressor Station Equipment	-			
92	378 Meas. and Reg. Station Equipment-General	1,384,922	158,487		
93	379 Meas. and Reg. Station Equipment-City Gate	1,315,559	35,197		
94	380 Services	25,835,902	2,643,297		
95	381 Meters	5,087,468	396,226		
96	382 Meter Installations	7,072,899	1,111,076		
97	383 House Regulators	1,677,062	75,903		
98	384 House Regulator Installations	732,302			
99	385 Industrial Measuring and Regulating Station Equipment	456,846	0		
100	386 Other Property on Customers' Premises	-			
101	387 Other Equipment	-			
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	82,420,009	6,709,215		
103	GENERAL PLANT				
104	389 Land and Land Rights	30,364			
105	390 Structures and Improvements	1,189,227	(73,145)		
106	391 Office Furniture and Equipment	193,687	707		
107	392 Transportation Equipment	340,448			
108	393 Stores Equipment	10,767			
109	394 Tools, Shop, and Garage Equipment	821,047	9,122		
110	395 Laboratory Equipment	8,438			
111	396 Power Operated Equipment	899,515	7,239		
112	397 Communication Equipment	91,427	2,936		
113	398 Miscellaneous Equipment	376,493	111,170		
114	Subtotal (Enter Total on lines 104 thru 113)	3,961,413	58,029		
115	399 Other Tangible Property	173,211	730		
116	TOTAL General Plant (Enter Total of lines 114 and 115)	4,134,624	58,759		
117	TOTAL (Accounts 101 and 106)	97,733,028	6,796,612		
118	Gas Plant Purchased (See Instr. 8)	-			
119	(Less) Gas Plant Sold (See Instr. 8)	-			
120	Experimental Gas Plant Unclassified	-			
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	97,733,028	6,796,612		

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 2009	
	<input checked="checked" type="checkbox"/> An Original				
	<input type="checkbox"/> A Resubmission				
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (G)		Line No.
			9,499,653	367	81
			0	368	82
			567,074	369	83
			5,038	370	84
			0	371	85
0	0	0	10,209,613		86
			0		87
			494,908	374	88
			79,893	375	89
141,155	(1,472)		40,428,650	376	90
			0	377	91
0		0	1,543,409	378	92
			1,350,756	379	93
1,587,508	(5,331)	6,293	26,892,653	380	94
232,750			5,250,944	381	95
184,669	606	413	8,000,325	382	96
			1,752,965	383	97
			732,302	384	98
0			456,846	385	99
			0	386	100
0			0	387	101
2,146,082	(6,197)	6,706	86,983,651		102
			0		103
			30,364	389	104
			1,116,082	390	105
36,440			157,954	391	106
220,883			119,565	392	107
1,543			9,224	393	108
79,363			750,806	394	109
5,791			2,647	395	110
215,554			691,200	396	111
46,941			47,422	397	112
1,477			486,186	398	113
607,992	0	0	3,411,450		114
2,418		0	171,523	399	115
610,410	0	0	3,582,973		116
2,756,492	(6,197)	6,706	101,773,657		117
			0		118
			0		119
			0		120
2,756,492	(6,197)	6,706	101,773,657		121

**Atmos Energy Corporation (MISSOURI ONLY)**  
**Gas Plant in Service - Common Plant Allocation**  
**December 31, 2009**

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
Line No.	Account (a)	Located in Missouri (C)	Allocated (D)	Total Plant in Service (C) + (D)
1	1. INTANGIBLE PLANT			
2	301 Organization	6,143	20,477	26,620
3	302 Franchises and Consents	75,761	0	75,761
4	303 Miscellaneous Intangible Plant	17,584	122,610	140,194
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	99,488	143,087	242,575
6	2. PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands	0	0	0
9	325.2 Producing Leaseholds	0	0	0
10	325.3 Gas Rights	0	0	0
11	325.4 Rights-of-Way	0	0	0
12	325.5 Other Land and Land Rights	0	0	0
13	326 Gas Well Structures	0	0	0
14	327 Field Compressor Station Structures	0	0	0
15	328 Field Meas. and Reg. Sta. Structures	0	0	0
16	329 Other Structures	0	0	0
17	330 Producing Gas Wells-Well Construction	0	0	0
18	331 Producing Gas Wells-Well Equipment	0	0	0
19	332 Field Lines	0	0	0
20	333 Field Compressor Station Equipment	0	0	0
21	334 Field Meas. and Reg. Sta. Equipment	0	0	0
22	335 Drilling and Cleaning Equipment	0	0	0
23	336 Purification Equipment	0	0	0
24	337 Other Equipment	0	0	0
25	338 Unsuccessful Exploration & Devel. Costs	0	0	0
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	0	0	0
27	PRODUCTS EXTRACTION PLANT			
28	304 Land and Land Rights	0	0	0
29	305 Structures and Improvements	0	0	0
30	311 Compression Equipment	897,932	0	897,932
31	343 Pipe Lines	0	0	0
32	344 Extracted Products Storage Equipment	0	0	0
33	345 Compressor Equipment	0	0	0
34	346 Gas Measuring and Regulating Equipment	0	0	0
35	347 Other Equipment	0	0	0
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)	897,932	0	897,932
37	TOTAL Natural Gas Production Plant (Enter total of lines 26 and 36)	897,932	0	897,932
38	Manufactured Gas Prod. Plant (Submit Suppl. Statement)	0	0	0
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	897,932	0	897,932
40	3. NATURAL GAS STORAGE AND PROCESSING PLANT			
41	Underground Storage Plant			
42	350.1 Land	0	0	0
43	350.2 Rights-of-Way	0	0	0
44	351 Structures and Improvements	0	0	0
45	352 Wells	0	0	0
46	352.1 Storage Leaseholds and Rights	0	0	0
47	352.2 Reservoirs	0	0	0
48	352.3 Non-recoverable Natural Gas	0	0	0
49	353 Lines	0	0	0
50	354 Compressor Station Equipment	0	0	0
51	355 Measuring and Regulating Equipment	0	0	0
52	356 Purification Equipment	0	0	0
53	357 Other Equipment	0	0	0
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)	0	0	0
55	Other Storage Plant			
56	360 Land and Land Rights	0	0	0
57	361 Structures and Improvements	0	0	0
58	362 Gas Holders	0	0	0
59	363 Purification Equipment	0	0	0
60	363.1 Liquefaction Equipment	0	0	0
61	363.2 Vaporizing Equipment	0	0	0
62	363.3 Compressor Equipment	0	0	0
63	363.4 Measuring and Regulating Equipment	0	0	0
64	363.5 Other Equipment	0	0	0

**Atmos Energy Corporation (MISSOURI ONLY)**  
**Gas Plant in Service - Common Plant Allocation**  
**December 31, 2009**

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
Line No.	Account (a)	Located in Missouri (C)	Allocated (D)	Total Plant in Service (C) + (D)
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights	0	0	0
68	364.2 Structures and Improvements	0	0	0
69	364.3 LNG Processing Terminal Equipment	0	0	0
70	364.4 LNG Transportation Equipment	0	0	0
71	364.5 Measuring and Regulating Equipment	0	0	0
72	364.6 Compressor Station Equipment	0	0	0
73	364.7 Communications Equipment	0	0	0
74	364.8 Other Equipment	0	0	0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant (Total of lines 67 thru 74)	0	0	0
76	TOTAL Nat. Gas Storage and Proc. Plant (Total of lines 54, 65 and 75)	0	0	0
77	TRANSMISSION PLANT			
78	365.1 Land and Land Rights	200	0	200
79	365.2 Rights-of-Way	134,268	0	134,268
80	366 Structures and Improvements	3,380	0	3,380
81	367 Mains	9,499,653	0	9,499,653
82	368 Compressor Station Equipment	0	0	0
83	369 Measuring and Regulating Station Equipment	567,074	0	567,074
84	370 Communication Equipment	5,038	0	5,038
85	371 Other Equipment	0	0	0
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	10,209,613	0	10,209,613
87	DISTRIBUTION PLANT			
88	374 Land and Land Rights	494,908	0	494,908
89	375 Structures and Improvements	79,893	0	79,893
90	376 Mains	40,428,650	0	40,428,650
91	377 Compressor Station Equipment	0	0	0
92	378 Meas. and Reg. Station Equipment-General	1,543,409	0	1,543,409
93	379 Meas. and Reg. Station Equipment-City Gate	1,350,756	0	1,350,756
94	380 Services	26,892,653	0	26,892,653
95	381 Meters	5,250,944	0	5,250,944
96	382 Meter Installations	8,000,325	0	8,000,325
97	383 House Regulators	1,752,965	0	1,752,965
98	384 House Regulator Installations	732,302	0	732,302
99	385 Industrial Measuring and Regulating Station Equipment	456,846	0	456,846
100	386 Other Property on Customers' Premises	0	0	0
101	387 Other Equipment	0	0	0
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	86,983,651	0	86,983,651
103	GENERAL PLANT			
104	389 Land and Land Rights	30,364	0	30,364
105	390 Structures and Improvements	1,116,082	405,506	1,521,588
106	391 Office Furniture and Equipment	157,954	216,784	374,738
107	392 Transportation Equipment	119,565	0	119,565
108	393 Stores Equipment	9,224	460	9,684
109	394 Tools, Shop, and Garage Equipment	750,806	22,895	773,701
110	395 Laboratory Equipment	2,647	0	2,647
111	396 Power Operated Equipment	691,200	939	692,139
112	397 Communication Equipment	47,422	530,540	577,962
113	398 Miscellaneous Equipment	486,186	107,957	594,143
114	Subtotal (Enter Total on lines 104 thru 113)	3,411,450	1,285,081	4,696,531
115	399 Other Tangible Property	171,523	4,953,893	5,125,416
116	TOTAL General Plant (Enter Total of lines 114 and 115)	3,582,973	6,238,974	9,821,947
117	TOTAL (Accounts 101 and 106)	101,773,657	6,382,061	108,155,718
118	Gas Plant Purchased (See Instr. 8)	0	0	0
119	(Less) Gas Plant Sold (See Instr. 8)	0	0	0
120	Experimental Gas Plant Unclassified	0	0	0
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	101,773,657	6,382,061	108,155,718
	WORK IN PROGRESS			
	107 Construction work in Progress - Gas	470,818	73,987	544,805
	TOTAL PLANT	102,244,475	6,456,048	108,700,523

FERC FORM NO. 2 (ED. 12-96)

Page 204 SUPPLEMENTAL SCHEDULE

Note: Plant amounts allocated to Missouri on this Gas Plant in Service Supplemental Schedule were based on allocation methods used for financial reporting purposes only and may not be valid for ratemaking purposes.

Name of Respondent <b>ATMOS ENERGY CORPORATION</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
<b>Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)</b>					
<p>1. Explain in a footnote any important adjustments during the year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform Systems of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interests credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item  (a)	Total (c+d+e)  (b)	Gas Plant in Service  (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
<b>Section A. BALANCES AND CHANGES DURING YEAR</b>					
1	Balance Beginning of Year	35,074,076	All Gas		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	3,078,743			
4	(403.1) Depreciation Expense for Asset Retirement Costs	-			
5	(413) Expense of Gas Plant Leased to Others	-			
6	Transportation Expenses - Clearing	-			
7	Other Clearing Accounts	-			
8	Other Accounts (Specify): Acquisitions	-			
9	Transfers and Adjustments	(1,625,250)			
10	TOTAL Depreciation Provision for Year (Lines 3 thru 8)	3,078,743			
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	2,756,492			
13	Cost of Removal	376,313			
14	Salvage (Credit)	(12,280)			
14.1	Other Charges	(177,032)			
15	TOTAL Net Charges for Plant Retirements (Lines 12 thru 14)	2,943,493			
16	Other Debit or Credit Items (Describe) (footnote details):				
17	R.W.I.P.	(2,132,786)			
18	Book Cost of Asset Retirement Costs	-			
19	Balance End of Year (Lines 1, 10, 15, 16, and 18)	35,209,326			
20	<b>Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>				
21	Productions - Manufactured Gas				
22	Production and Gathering - Natural Gas				
23	Products - Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminaling and Processing Plant				
27	Transmission				
28	Distribution				
29	General				
30	TOTAL (Lines 21 thru 29)				

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>		This Report Is: (1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
<b>GAS OPERATING REVENUES (ACCOUNT 400)</b>					
<p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted</p> <p>for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold in Mcf (14.73 psia at 60F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.</p> <p>5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously</p>					
Line No.	Title of Account	<b>OPERATING REVENUES</b>			
	(a)	Amount for Year	Amount for Previous Year		
		(b)	(c)		
1	GAS SERVICE REVENUES				
2	480 Residential Sales	34,902,153	42,285,087		
3	481 Commercial & Industrial Sales				
4	Small (or Comm.) (See Instr. 6)	17,404,510	23,374,891		
5	Large (or Ind.) (See Instr. 6)	1,542,047	2,835,837		
6	482 Other Sales to Public Authorities	0	0		
7	484 Interdepartmental Sales				
8	TOTAL Sales to Ultimate Consumers	53,848,710	68,495,815		
9	483 Sales for Resale				
10	TOTAL Nat. Gas Service Revenues	53,848,710	68,495,815		
11	Revenues from Manufactured Gas				
12	TOTAL Gas Service Revenues	53,848,710	68,495,815		
13	OTHER OPERATING REVENUES				
14	485 Intracompany Transfers				
15	487 Forfeited Discounts	71,678	88,587		
16	488 Misc. Service Revenues	305,179	325,320		
17	489 Rev. from Trans. of Gas of Others	1,894,959	1,955,700		
18	490 Sales of Prod. Ext. from Nat. Gas				
19	491 Rev. from Nat. Gas Proc. by Others				
20	492 Incidental Gasoline and Oil Sales				
21	493 Rent from Gas Property	2,400	2,600		
22	494 Interdepartmental Rents				
23	495 Other Gas Revenues				
24	TOTAL Other Operating Revenues	2,274,216	2,372,207		
25	TOTAL Gas Operating Revenues	56,122,926	70,868,022		
26	(Less) 496 Provision for Rate Refunds				
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	56,122,926			
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	52,306,663			
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	1,542,047			
30	Sales for Resale				
31	Other Sales to Pub. Auth. (Local Dist. Only)	0			
32	Interdepartmental Sales				
33	TOTAL (Same as Line 10, Columns (b) and (d))	53,848,710			

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)  	Year of Report  Dec. 31, 2009
<b>GAS OPERATING REVENUES (ACCOUNT 400) (Continued)</b>				
<p>reported figures, explain any inconsistencies in a footnote.</p> <p>6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.</p>				
<b>MCF OF NATURAL GAS SOLD</b>		<b>AVG. NO. OF NAT. GAS CUSTRS. PER MO.</b>		<b>Line No.</b>
Quantity for Year  (d)	Quantity for Previous Year  (e)	Number for Year  (f)	Number for Previous Year  (g)	
				1
3,382,187	3,595,016	49,183	49,693	2
				3
1,926,570	2,094,320	6,753	6,849	4
201,148	272,384	48	48	5
0	0	0	0	6
				7
5,509,905	5,961,720	55,984	56,590	8
				9
5,509,905	5,961,720	55,984	56,590	10
				11
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				25
				26
				27
				28
5,308,757				29
201,148				30
0				31
				32
5,509,905				33

**MISSOURI ONLY**

Name of Respondent <b>Atmos Energy Corporation</b>		This Report Is: (1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2009
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.			2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.		
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. PRODUCTION EXPENSES				
2	A. Manufactured Gas Production				
3	Manufactured Gas Production (Submit Supplement Statement)	6,162	5,711		
4	B. Natural Gas Production				
5	B1. Natural Gas Production and Gathering				
6	Operation				
7	750 Operation Supervision and Engineering	-	-		
8	751 Production Maps and Records	-	-		
9	752 Gas Wells Expenses	-	-		
10	753 Field Lines Expenses	-	-		
11	754 Field Compressor Station Expenses	-	-		
12	755 Field Compressor Station Fuel and Power	-	-		
13	756 Field Measuring and Regulating Station Expenses	-	-		
14	757 Purification Expenses	-	-		
15	758 Gas Well Royalties	-	-		
16	759 Other Expenses	-	-		
17	760 Rents	-	-		
18	TOTAL Operation (Enter Total of lines 7 thru 17)	-	-		
19	Maintenance				
20	761 Maintenance Supervision and Engineering	-	-		
21	762 Maintenance of Structures and Improvements	-	-		
22	763 Maintenance of Producing Gas Wells	-	-		
23	764 Maintenance of Field Lines	-	-		
24	765 Maintenance of Field Compressor Station Equipment	-	-		
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment	-	-		
26	767 Maintenance of Purification Equipment	-	-		
27	768 Maintenance of Drilling and Cleaning Equipment	-	-		
28	769 Maintenance of Other Equipment	-	-		
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	-	-		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	-	-		



# MISSOURI ONLY

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
31	B2. Products Extraction				
32	Operation				
33	770 Operation Supervision and Engineering	-	-		
34	771 Operation Labor	-	-		
35	772 Gas Shrinkage	-	-		
36	773 Fuel	-	-		
37	774 Power	-	-		
38	775 Materials	-	-		
39	776 Operation Supplies and Expenses	-	-		
40	777 Gas Processed by Others	-	-		
41	778 Royalties on Products Extracted	-	-		
42	779 Marketing Expenses	-	-		
43	780 Products Purchased for Resale	-	-		
44	781 Variation in Products Inventory	-	-		
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-		
46	783 Rents	-	-		
47	TOTAL Operation (Enter Total of lines 33 thru 46)	-	-		
48	Maintenance				
49	784 Maintenance Supervision and Engineering	-	-		
50	785 Maintenance of Structures and Improvements	-	-		
51	786 Maintenance of Extraction and Refining Equipment	-	-		
52	787 Maintenance of Pipe Lines	-	-		
53	788 Maintenance of Extracted Products Storage Equipment	-	-		
54	789 Maintenance of Compressor Equipment	-	-		
55	790 Maintenance of Gas Measuring and Reg. Equipment	-	-		
56	791 Maintenance of Other Equipment	-	-		
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	-	-		
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	-	-		

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
59	C. Exploration and Development				
60	Operation				
61	795 Delay Rentals	-	-		
62	796 Nonproductive Well Drilling	-	-		
63	797 Abandoned Leases	-	-		
64	798 Other Exploration	-	-		
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	-	-		
66	D. Other Gas Supply Expenses				
67	Operation				
68	800 Natural Gas Well Head Purchases	-	-		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	3,758,768	1,577,185		
70	801 Natural Gas Field Line Purchases	-	-		
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-		
72	803 Natural Gas Transmission Line Purchases	-	-		
73	804 Natural Gas City Gate Purchases	21,153,200	57,337,864		
74	804.1 Liquefied Natural Gas Purchases	-	-		
75	805 Other Gas Purchases	(12,586)	-		
76	(Less) 805.1 Purchased Gas Cost Adjustments	(3,644,752)	1,293,442		
77	TOTAL Purchased Gas (Enter Total of line 68 thru 76)	21,254,630	60,208,491		
78	806 Exchange Gas	-	-		
79	Purchased Gas Expenses				
80	807.1 Well Expenses	-	-		
81	807.2 Operation of Purchased Gas Measuring Stations	-	-		
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-		
83	807.4 Purchased Gas Calculations Expenses	-	-		
84	807.5 Other Purchased Gas Expenses	-	-		
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	-	-		

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
86	808.1 Gas Withdrawn from Storage - Debit	18,282,238	15,027,091		
87	(Less) 808.2 Gas Delivered to Storage - Credit	(7,264,700)	(21,110,369)		
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-		
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-		
90	Gas Used in Utility Operations - Credit				
91	810 Gas Used for Compressor Station Fuel - Credit	-	-		
92	811 Gas Used for Products Extraction - Credit	-	-		
93	812 Gas Used for Other Utility Operations - Credit	-	-		
94	TOTAL Gas Used In Utility Operations - Credit (Total of lines 91 thru 93)	-	-		
95	813 Other Gas Supply Expenses	315,085	(1)		
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	32,587,253	54,125,212		
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	32,593,415	54,130,923		
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES				
99	A. Underground Storage Expenses				
100	Operation				
101	814 Operation Supervision and Engineering	-	-		
102	815 Maps and Records	-	-		
103	816 Wells Expenses	-	-		
104	817 Lines Expenses	-	-		
105	818 Compressor Station Expenses	-	-		
106	819 Compressor Station Fuel and Power	-	-		
107	820 Measuring and Regulating Station Expenses	-	-		
108	821 Purification Expenses	-	-		
109	822 Exploration and Development	-	-		
110	823 Gas Losses	-	-		
111	824 Other Expenses	-	-		
112	825 Storage Well Royalties	-	-		
113	826 Rents	-	-		
114	TOTAL Operation (Enter Total of lines 101 thru 113)	-	-		

**MISSOURI ONLY**

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
115	Maintenance				
116	830 Maintenance Supervision and Engineering	-	-		
117	831 Maintenance of Structures and Improvements	-	-		
118	832 Maintenance of Reservoirs and Wells	-	-		
119	833 Maintenance of Lines	-	-		
120	834 Maintenance of Compressor Station Equipment	-	-		
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-		
122	836 Maintenance of Purification Equipment	-	-		
123	837 Maintenance of Other Equipment	-	-		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	-	-		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-		
126	B. Storage Expenses				
127	Operation				
128	840 Operation Supervision and Engineering	-	-		
129	841 Operation Labor and Expenses	-	-		
130	842 Rents	-	-		
131	842.1 Fuel	-	-		
132	842.2 Power	-	-		
133	842.3 Gas Losses	-	-		
134	TOTAL Operation (Enter Total of lines 128 thru 133)	-	-		
135	Maintenance				
136	843.1 Maintenance Supervision and Engineering	-	-		
137	843.2 Maintenance of Structures and Improvements	-	-		
138	843.3 Maintenance of Gas Holders	-	-		
139	843.4 Maintenance of Purification Equipment	-	-		
140	843.5 Maintenance of Liquefaction Equipment	-	-		
141	843.6 Maintenance of Vaporizing Equipment	-	-		
142	843.7 Maintenance of Compressor Equipment	-	-		
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-		
144	843.9 Maintenance of Other Equipment	-	-		
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	-	-		
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	-	-		

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	-	-		
150	844.2 LNG Processing Terminal Labor and Expenses	-	-		
151	844.3 Liquefaction Processing Labor and Expenses	-	-		
152	844.4 Liquefaction Transportation Labor and Expenses	-	-		
153	844.5 Measuring and Regulating Labor and Expenses	-	-		
154	844.6 Compressor Station Labor and Expenses	-	-		
155	844.7 Communication System Expenses	-	-		
156	844.8 System Control and Load Dispatching	-	-		
157	845.1 Fuel	-	-		
158	845.2 Power	-	-		
159	845.3 Rents	-	-		
160	845.4 Demurrage Charges	-	-		
161	(Less) 845.5 Wharfage Receipts - Credits	-	-		
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-		
163	846.1 Gas Losses	-	-		
164	846.2 Other Expenses	-	-		
165	TOTAL Operation (Enter Total of lines 149 thru 164)	-	-		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	-	-		
168	847.2 Maintenance of Structures and Improvements	-	-		
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-		
170	847.4 Maintenance of LNG Transportation Equipment	-	-		
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-		
172	847.6 Maintenance of Compressor Station Equipment	-	-		
173	847.7 Maintenance of Communication Equipment	-	-		
174	847.8 Maintenance of Other Equipment	-	-		
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	-	-		
176	TOTAL Liquefied Nat. Gas Terminaling and Processing Exp (Lines 165 & 175)	-	-		
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	-	-		

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
178	<b>3. TRANSMISSION EXPENSES</b>				
179	Operation				
180	850 Operation Supervision and Engineering	-	-		
181	851 System Control and Load Dispatching	-	-		
182	852 Communication System Expenses	-	-		
183	853 Compressor Station Labor and Expenses	-	-		
184	854 Gas for Compressor Station Fuel	-	-		
185	855 Other Fuel and Power for Compressor Stations	-	-		
186	856 Mains Expenses	-	789		
187	857 Measuring and Regulating Station Expenses	30	41		
188	858 Transmission and Compression of Gas by Others	7,181,409	-		
189	859 Other Expenses	-	-		
190	860 Rents	-	-		
191	TOTAL Operation (Enter Total of lines 180 thru 190)	7,181,439	830		
192	Maintenance				
193	861 Maintenance Supervision and Engineering	-	-		
194	862 Maintenance of Structures and Improvements	-	-		
195	863 Maintenance of Mains	-	-		
196	864 Maintenance of Compressor Station Equipment	-	-		
197	865 Maintenance of Measuring and Reg. Station Equipment	537	314		
198	866 Maintenance of Communication Equipment	-	-		
199	867 Maintenance of Other Equipment	-	-		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	537	314		
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	7,181,976	1,144		
202	<b>4. DISTRIBUTION EXPENSES</b>				
203	Operation				
204	870 Operation Supervision and Engineering	823,270	622,791		
205	871 Distribution Load Dispatching	27,207	29,682		
206	872 Compressor Station Labor and Expenses	-	92		
207	873 Compressor Station Fuel and Power	-	-		

**MISSOURI ONLY**

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
208	874 Mains and Services Expenses	1,034,359	1,073,036		
209	875 Measuring and Regulating Station Expenses - General	27,270	51,881		
210	876 Measuring and Regulating Station Expenses - Industrial	-	183		
211	877 Measuring and Regulating Station Expenses - City Gate Check Station	990	2,222		
212	878 Meter and House Regulator Expenses	361,664	372,729		
213	879 Customer Installations Expenses	1,174	63		
214	880 Other Expenses	83,148	70,268		
215	881 Rents	138,917	120,586		
216	TOTAL Operation (Enter Total of lines 204 thru 215)	2,497,999	2,343,533		
217	Maintenance				
218	885 Maintenance Supervision and Engineering	191	517		
219	886 Maintenance for Structures and Improvements	-	-		
220	887 Maintenance of Mains	65,741	122,652		
221	888 Maintenance of Compressor Station Equipment	-	113		
222	889 Maintenance of Meas. and Reg. Sta. Equip. - General	796	-		
223	890 Maintenance of Meas. and Reg. Sta. Equip. - Industrial	-	-		
224	891 Maintenance of Meas. and Reg. Sta. Equip. - City Gate Check Station	85	355		
225	892 Maintenance of Services	51,307	109,028		
226	893 Maintenance of Meters and House Regulators	4,217	10,084		
227	894 Maintenance of Other Equipment	281	292		
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	122,618	243,041		
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,620,617	2,586,574		
230	5. CUSTOMER ACCOUNTS EXPENSES				
231	Operation				
232	901 Supervision	117	200		
233	902 Meter Reading Expenses	304,247	328,026		
234	903 Customer Records and Collection Expenses	247,993	222,989		

# MISSOURI ONLY

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	536,270	486,435		
236	905 Miscellaneous Customer Accounts Expense	-	-		
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	1,088,627	1,037,650		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	-	9,371		
241	908 Customer Assistance Expenses	-	(106,606)		
242	909 Informational and Instructional Expenses	99,945	66,313		
243	910 Miscellaneous Customer Service and Informational Expenses	-	265		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	99,945	(30,657)		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	75,121	19,173		
248	912 Demonstration and Selling Expenses	4,263	3,694		
249	913 Advertising Expenses	5,981	3,480		
250	916 Miscellaneous Sales Expenses	-	-		
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	85,365	26,347		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	26,684	-		
255	921 Office Supplies and Expenses	(25,141)	(32,422)		
256	(Less) 922 Administrative Expenses Transferred - Credit	3,477,315	3,831,308		
257	923 Outside Services Employed	244,341	99,668		
258	924 Property Insurance	105,313	116,288		
259	925 Injuries and Damages	113,127	3,612		
260	926 Employee Pensions and Benefits	1,018,452	950,686		
261	927 Franchise Requirements	-	-		
262	928 Regulatory Commission Expenses	123,161	112,543		
263	(Less) 929 Duplicate charges - Credit	-	-		
264	930.1 General Advertising Expenses	-	35		
265	930.2 Miscellaneous General Expenses	1,982	1,644		
266	931 Rents	22,625	19,256		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	5,107,859	5,102,618		
268	Maintenance				
269	932 Maintenance of General Plant	-	-		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	5,107,859	5,102,618		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	48,777,804	62,854,599		



ATMOS ENERGY CORPORATION (MISSOURI ONLY)

Manufactured Gas Production

2009

Page 317 Line 3

	Current Year	Previous Year
L/P Gas Expense	0	0
Gas Mixing Expense	165	165
Misc. Production Expense	1,307	705
Total Operations	1,472	870
Structure & Improvements	0	0
Production Equipment	4,690	4,841
Total Maintenance	4,690	4,841
Total Mfg. Gas Production	6,162	5,711

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission			Dec. 31, 2009
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)					
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shows below. 2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite					
total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each					
Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas	44,717			
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminating and processing plant				
8	Transmission plant	165,486			
9	Distribution plant	2,270,884			
10	General plant	152,072			
11	Common plant-gas	445,586			
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	3,078,745	0	0	

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/> An Original	<input type="checkbox"/> A Resubmission		Dec. 31, 2009
<b>DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (ACCOUNTS 403, 404.1, 404.2, 404.3, 405)</b> <b>(Except Amortization of Acquisition Adjustments) (Continued)</b>				
plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.			3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.	
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
			Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant,	3
		44,717	natural gas	
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and	7
			processing plant	
		165,486	Transmission plant	8
		2,270,884	Distribution plant	9
		152,072	General plant	10
		445,586	Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
0	0	3,078,745	TOTAL	25

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2009

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.01, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (Thousands) (b)	Applied Depreciation or Amortization Rates (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore	897,932	4.74
4	Underground Gas Storage Plant		
5	Distribution Plant	86,983,651	2.64
6	Transmission Plant		
7	Offshore		
8	Onshore	10,209,613	3.12
9	General Plant	3,582,973	12.12

Note: Depreciation rates are established for each separate regulatory division and depreciated by FERC account thus we do not have depreciation rates by functional class.