

**FILED<sup>3</sup>**

DEC 20 2006

Missouri Public  
Service Commission

Exhibit No.:  
Issues: Class Cost of Service  
Miscellaneous Tariff  
Issues  
Witness: Tom Imhoff  
Sponsoring Party: MO PSC Staff  
Type of Exhibit: Direct Testimony  
Case No.: GR-2006-0387  
Date Testimony Prepared: September 26, 2006

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY OPERATIONS DIVISION**

**DIRECT TESTIMONY**

**OF**

**TOM M. IMHOFF**

**ATMOS ENERGY CORPORATION**

**CASE NO. GR-2006-0387**

**Jefferson City, Missouri  
September 2006**

*Staff* Exhibit No. 118  
Case No(s). GR-2006-0387  
Date 11-30-06 Rptr PF

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

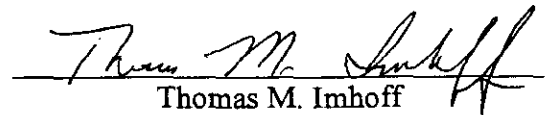
In the Matter of Atmos Energy )  
Corporation's Tariff Revision Designed to )  
Consolidate Rates and Implement a )  
General Rate Increase for Natural Gas )  
Service in the Missouri Service Area of )  
the Company. )

Case No. GR-2006-0387

**AFFIDAVIT OF THOMAS M. IMHOFF**

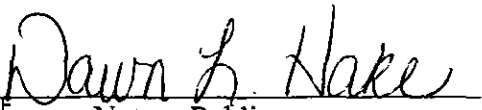
STATE OF MISSOURI    )  
                                  ) ss  
COUNTY OF COLE     )

Thomas M. Imhoff, of lawful age, on his oath states: that he has participated in the preparation of the following Direct Testimony in question and answer form, consisting of 9 pages of Direct Testimony to be presented in the above case, that the answers in the following Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.

  
Thomas M. Imhoff

Subscribed and sworn to before me this 25<sup>th</sup> day of September, 2006.



  
Dawn L. Hake  
Notary Public  
My Commission Expires  
March 16, 2009  
Cole County  
Commission #06407643

My commission expires \_\_\_\_\_

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**DIRECT TESTIMONY**

**OF**

**TOM M. IMHOFF**

**ATMOS ENERGY CORPORATION**

**CASE NO. GR-2006-0387**

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**DIRECT TESTIMONY**

**OF**

**TOM M. IMHOFF**

**ATMOS ENERGY CORPORATION**

**CASE NO. GR-2006-0387**

13 Q. Please state your name and business address.

14 A. Thomas M. Imhoff, P.O. Box 360, Jefferson City, Missouri 65102.

15 Q. By whom are you employed and in what capacity?

16 A. I am the Rate & Tariff Examination Supervisor in the Energy Department of  
17 the Missouri Public Service Commission (Commission).

18 Q. Please describe your educational background.

19 A. I attended Southwest Missouri State University at Springfield, Missouri, from  
20 which I received a Bachelor of Science degree in Business Administration, with a major in  
21 Accounting, in May 1981. In May 1987, I successfully completed the Uniform Certified  
22 Public Accountant (CPA) examination and subsequently received the CPA certificate. I am  
23 currently licensed as a CPA in the State of Missouri.

24 Q. What has been the nature of your duties with the Commission?

25 A. From October 1981 to December 1997, I worked in the Accounting  
26 Department of the Commission, where my duties consisted of directing and assisting with  
27 various audits and examinations of the books and records of public utilities operating within  
28 the State of Missouri under the jurisdiction of the Commission. On January 5, 1998, I  
29 assumed the position of Regulatory Auditor IV in the Gas Tariffs/Rate Design Department,  
where my duties consist of analyzing applications, reviewing tariffs and making

Direct Testimony of  
Tom M. Imhoff

1 recommendations based upon those evaluations. On August 9, 2001, I assumed my current  
2 position of Rate & Tariff Examination Supervisor in the Energy Tariffs/Rate Design  
3 Department, where my duties consist of directing Commission Staff within the Department,  
4 analyzing applications, reviewing tariffs, and making recommendations based upon my  
5 evaluations and the evaluations performed by Staff within the Department.

6 Q. Have you previously filed testimony before this Commission?

7 A. Yes. A list of cases in which I have filed testimony before this Commission is  
8 attached as Schedule 1 to my direct testimony.

9 Q. With reference to Case No. GR-2006-0387, have you made an examination  
10 and study of the material filed by Atmos Energy Corporation (Atmos or Company) relating to  
11 its proposed increase in gas rates?

12 A. Yes, I have.

13 **EXECUTIVE SUMMARY**

14 Q. What is the purpose of your direct testimony?

15 A. The purpose of my direct testimony is to present the Commission Staff's  
16 (Staff) position relating to class cost-of-service (CCOS) for Atmos, the consolidation of  
17 Atmos' tariffs and the Staff's position on consolidating the Purchased Gas Adjustment (PGA)  
18 filings for Atmos. The CCOS reflects the Staff's position on class cost responsibility and is  
19 described further in my testimony. The Consolidation of Tariffs reflects the need to  
20 consolidate duplicate tariff sheets. Atmos' current tariff reflects the combination of three  
21 different operating companies' set of tariffs. The current rate case is the correct avenue to  
22 consolidate these duplicate tariffs. Staff's proposal to reduce the number of Purchased Gas  
23 Adjustment (PGA) district rate filings reflects the consolidation of districts by pipeline.

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1 Districts that are served by the same pipeline have similar transportation rates and gas  
2 supplies, therefore, Staff recommends the consolidation of the PGA districts by pipeline.

3 **CLASS COST OF SERVICE**

4 Q. What customer classes are used in Staff's CCOS studies?

5 A. The customer classes used in these studies are as follows:

6 Residential  
7 Small General Service (SGS)  
8 Large General Service (LGS)  
9 Large Volume Service

10  
11 Q. What is the purpose of Staff's CCOS?

12 A. The purpose of Staff's CCOS is to provide the Commission with a measure of  
13 relative class cost responsibility for the overall revenue requirements of Atmos. For  
14 individual items of cost, class cost responsibility can be either directly assigned or allocated  
15 to customer classes using reasonable methods for determining the class responsibility for that  
16 item of cost. The results are then summarized so that they can be compared to revenues  
17 being collected from each class on current rates. The difference between the class costs  
18 responsibility and the class revenues is the amount that class is either subsidizing (revenues  
19 greater than costs) the other classes are being subsidized (revenues less than costs).

20 Q. How were the usage levels and class peak demand levels used in your CCOS  
21 study developed?

22 A. The annualized usage levels and customer bill counts for the Residential and  
23 Small General Service sales classes were provided by Staff Auditing witness Greg Meyer and  
24 will be addressed in his direct testimony. The annual usage levels and customer bill counts  
25 for Large General Service and Large Volume customers were developed by Staff witness  
26 Anne Ross of the Energy department and will be addressed in her testimony. The class peak

Direct Testimony of  
Tom M. Imhoff

1 demand levels were developed using the usage levels and bill counts discussed above  
2 together with the per customer peak demands developed by Staff witness Dan Beck of the  
3 Commissions Energy Department and the load factors developed by the Company for the  
4 large customers.

5 Q. What is the source of accounting information used in your CCOS studies?

6 A. The accounting information was developed using costs produced by the  
7 Commission Auditing Department, which is based on a test year ending September 30, 2005,  
8 updated for known and measurable changes through June 30, 2006. The Staff's Auditing  
9 Department has provided me an update to its filed case, so I used these updated filings in  
10 presenting my CCOS.

11 Q. Please describe how you categorized the individual items of cost in the Staff's  
12 CCOS studies.

13 A. First the costs are categorized into functional areas that are to be allocated in  
14 the same way. This is referred to as cost functionalization. The rate base and expense  
15 accounts are assigned to one of the following functional categories:

16 Transmission  
17 Storage  
18 Purchased Gas  
19 Distribution Mains  
20 Distribution Measuring and Regulating  
21 Distribution Meters  
22 Distribution Regulators  
23 Distribution Services  
24 Customer Service  
25 Billing  
26 Meter Reading  
27 Revenue Related  
28

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1           Those costs, which cannot directly be assigned to any specific functional category, are  
2 divided among several functions based upon some relational factor. For example, it is  
3 reasonable to assume that property taxes are related to gross plant costs and can therefore be  
4 funtionalized in the same manner as gross plant costs.

5           Q.     How were Transmission costs allocated?

6           A.     Transmission costs were allocated using the Capacity Utilization allocator  
7 which was developed by Staff witness Daniel I. Beck.

8           Q.     How were Storage costs allocated?

9           A.     Storage is primarily used in winter months; therefore, storage costs were  
10 allocated to all sales customers (excluding transportation customers) using sales volumes  
11 from the months of November through March.

12          Q.     How were Purchased Gas costs allocated?

13          A.     Even though purchased gas costs are not part of this rate proceeding, there is a  
14 certain level of purchased gas costs included as a component of cash working capital. These  
15 costs were allocated between the CCOS classes using gas sales volumes.

16          Q.     How were the costs of Distribution Mains allocated?

17          A.     The allocation factor for Distribution Mains was developed by using the  
18 capacity utilization factor which is described in the testimony of Staff witness Daniel I. Beck.

19          Q.     How were the costs of Distribution Meters and Distribution Regulators  
20 allocated?

21          A.     The allocation factors for Distribution Meters and Distribution Regulators  
22 were developed by applying the cost estimates supplied to Staff from Atmos and sponsored  
23 by Staff witness Daniel I. Beck. The Residential class was used as the basis for computing



Direct Testimony of  
Tom M. Imhoff

1 the weights for class cost responsibility. In other words, if it costs \$50 for a Residential  
2 customer and \$200 for a SGS Customer, the SGS customer would receive a weighting of  
3 four, while the Residential customer receives a weighting of one.

4 Q. How were the costs of Distribution Service Lines allocated?

5 A. These costs were developed by applying the cost estimates supplied to Staff  
6 from Atmos and sponsored by Staff witness Daniel I. Beck. Service line costs were allocated  
7 using the same methodology used for the Distribution Meters and Distribution Regulators.

8 Q. How were costs associated with Distribution Measuring and Regulating  
9 allocated?

10 A. This type of cost is associated with equipment used to measure and regulate  
11 natural gas before it reaches individual customers' service lines, so these costs were allocated  
12 using annualized Ccf volumes.

13 Q. How were Customer Service costs allocated?

14 A. These costs are associated with the number of customers being served;  
15 therefore, they were allocated using the number of annual bills for each customer class using  
16 the same weighting methodology as described above.

17 Q. How were the costs of the Customer Billing function allocated?

18 A. These costs were allocated by the number of annual bills together with the  
19 same weighting methodology as described above for each customer class.

20 Q. How were Meter Reading costs allocated?

21 A. These costs were allocated by using the weighted customer numbers. The  
22 weighted numbers used reflect Staff's methodology of calculating customer numbers.

23 Q. How were the Revenue Related costs allocated?

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Tom M. Imhoff

1           A.     These costs were allocated using Staff's annualized margin revenues.

2           Q.     What are the results of your CCOS studies?

3           A.     The results for Atmos' Northeast District are shown on Schedule 2. The  
4 Northeast District consists of Atmos' previously separated Districts of Kirksville, Palmyra,  
5 Hannibal/Canton and Bowling Green. The results for Atmos' West Central District are  
6 shown on Schedule 3. The West Central District consists of Atmos' previously separated  
7 Districts of Butler and Greely. The results for Atmos' Southeast District are shown on  
8 Schedule 4. The Southeast District consists of Atmos' previously separated Districts of  
9 SEMO and Neelyville. All are presented in terms of class revenue requirements before any  
10 increase in the Company's respective revenue requirements by district.

11          Q.     How have you compared the CCOS study results to current revenues?

12          A.     Revenue requirement is a major component in this case and the Commission  
13 must have a recommendation about class revenue requirements that it can apply to any  
14 increase in revenue requirement that is ultimately decided. In order to make such a  
15 recommendation, I have factored the Staff's CCOS to be equal to the revenue level collected  
16 from current rates. The same factor was applied to the allocated costs for each class (i.e.,  
17 each class' costs were decreased by an equal percentage). When subtracting the results from  
18 current revenues, a revenue deficiency (-) or revenue surplus (+) for each class is reflected.

19          Q.     What is the impact of your CCOS study on the various customer classes?

20          A.     The CCOS study shows that revenues should be collected differently than how  
21 revenues are collected under current rates. However, it should be noted that the  
22 miscellaneous revenues will include proposed changes in some of the miscellaneous charges

Direct Testimony of  
Tom M. Imhoff

1 as described in the testimony of Staff witness Michael Ensrud of the Commission's Energy  
2 Tariffs/Rate Design Department.

3 **CONSOLIDATION OF TARIFFS**

4 Q. What is Staff proposal concerning the consolidation of Atmos' tariffs?

5 A. Staff recommends consolidating duplicate tariff sheets currently active  
6 throughout the tariff. A primary example of this would be the PGA tariff, whereby Atmos  
7 currently has six different areas in the tariff that state how the PGA is to be computed and  
8 accounted for.

9 Q. What tariff sheets do you recommend be consolidated into one set of tariff  
10 sheets for the PGA?

11 A. Schedule 5 lists the tariff sheets that are duplicative and need to be  
12 consolidated into one set of PGA tariff sheets.

13 **CONSOLIDATION OF PGA DISTRICTS**

14 Q. Does Staff recommend consolidating any of Atmos' PGA tariff rates?

15 A. Yes.

16 Q. What is Staff's proposal?

17 A. Staff recommends consolidating PGA rates by pipeline. Atmos currently files  
18 seven separate PGA rates when all districts are filed for PGA rate changes. Staff proposes to  
19 reduce this amount to four PGA rate districts. Staff recommends consolidating Atmos' PGA  
20 rate districts into the following districts:

- 21 1. Butler and Greeley
- 22 2. Hannibal/Canton, Bowling Green and Palmyra
- 23 3. Kirksville
- 24 4. SEMO and Neelyville

25 Q. Why is Staff recommending consolidation of PGA rate districts?  
26

Direct Testimony of  
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1           A.     Staff recommends simplifying and improving the PGA/ACA rate process by  
2 making it more efficient by reducing the number of filings currently performed by Atmos.  
3 By identifying the PGA computation by pipeline, a reduction in the total number of PGA  
4 district rate changes will consolidate the districts with similar transportation rates and gas  
5 supplies into one district. This is consistent with how Union Electric Company d/b/a  
6 AmerenUE currently files its PGA rate filings.

7           Q.     Does this conclude your direct testimony?

8           A.     Yes it does.

ATMOS ENERGY CORPORATION  
CASE NO. Gr-2006-0387

Summary of Cases in which prepared testimony was presented by:  
THOMAS M. IMHOFF

<u>Company Name</u>	<u>Case No.</u>
Terre-Du-Lac Utilities	SR-82-69
Terre-Du-Lac Utilities	WR-82-70
Bowling Green Gas Company	GR-82-104
Atlas Mobilfone Inc.	TR-82-123
Missouri Edison Company	GR-82-197
Missouri Edison Company	ER-82-198
Great River Gas Company	GR-82-235
Citizens Electric Company	ER-83-61
General Telephone Company of the Midwest	TR-83-164
Missouri Telephone Company	TR-83-334
Mobilpage Inc.	TR-83-350
Union Electric Company	ER-84-168
Missouri-American Water Company	WR-85-16
Great River Gas Company	GR-85-136
Grand River Mutual Telephone Company	TR-85-242
ALLTEL Missouri, Inc.	TR-86-14
Continental Telephone Company	TR-86-55
General Telephone Company of the Midwest	TC-87-57
St. Joseph Light & Power Company	GR-88-115
St. Joseph Light & Power Company	HR-88-116
Camelot Utilities, Inc.	WA-89-1
GTE North Incorporated	TR-89-182
The Empire District Electric Company	ER-90-138
Capital Utilities, Inc.	SA-90-224
St. Joseph Light & Power Company	EA-90-252
Kansas City Power & Light Company	EA-90-252
Sho-Me Power Corporation	ER-91-298
St. Joseph Light & Power Company	EC-92-214
St. Joseph Light & Power Company	ER-93-41
St. Joseph Light & Power Company	GR-93-42
Citizens Telephone Company	TR-93-268
The Empire District Electric Company	ER-94-174
Missouri-American Water Company	WR-95-205
Missouri-American Water Company	SR-95-206
Union Electric Company	EM-96-149
The Empire District Electric Company	ER-97-81
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
Laclede Gas Company	GR-99-315
Atmos Energy Corporation	GM-2000-312
Ameren UE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329
Laclede Gas Company	GR-2001-629

Missouri Gas Energy	GT-2003-0033
Aquila Networks – L&P	GT-2003-0038
Aquila Networks – MPS	GT-2003-0039
Southern Missouri Gas Company, L.P.	GT-2003-0031
Fidelity Natural Gas, Inc.	GT-2003-0036
Atmos Energy Corporation	GT-2003-0037
Laclede Gas Company	GT-2003-0032
Union Electric Company d/b/a Ameren UE	GT-2003-0034
Laclede Gas Company	GT-2003-0117
Aquila Networks MPS & L&P	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Missouri Pipeline Company & Missouri Gas Company	GC-2006-0491

Atmos Energy Corporation - Northern Rate District

CASE NO. CR 2006-0387

Test Year Ending September 30, 2008 Updated Through June 30, 2006

				RESIDENTIAL	SMALL GENERAL SERVICE	LARGE GENERAL SERVICE	LARGE VOLUME
RATE BASE	Schedule 2, Line 21	\$23,661,754	\$23,661,754	\$15,300,536	\$6,202,991	\$842,474	\$1,315,753
REQUESTED RETURN			\$0	7.3000%	7.3000%	7.3000%	7.3000%
RETURN ON RATE BASE	Schedule 1, line 3		\$1,727,308	\$1,116,939	\$452,818	\$61,501	\$96,050
O & M EXPENSES	Schedule 9, Line 23	\$2,764,957	\$2,764,957	\$1,988,974	\$593,611	\$53,757	\$128,614
DEPRECIATION EXPENSE	Schedule 9, Lines 25&26	\$1,301,857	\$1,301,857	\$880,323	\$318,138	\$30,630	\$72,766
TAXES OTHER THAN INCOME	Schedule 9, Line 27	\$537,597	\$537,597	\$350,475	\$135,274	\$15,197	\$36,652
INCOME TAXES	36+Schedule 1, Lines 8&9	\$412,899	\$412,899	\$266,995	\$108,242	\$14,701	\$22,960
TOTAL EXPENSES			\$5,020,710	\$3,486,767	\$1,155,266	\$114,286	\$260,992
TOTAL C-O-S			\$4,743,519	\$4,603,706	\$1,608,084	\$175,787	\$357,042
OTHER REVENUES			\$17,844	\$60,111	\$13,778	\$876	\$1,780
REQUIRED MARGIN REVENUE			\$4,543,475	\$4,543,595	\$1,594,306	\$174,910	\$355,263
CURRENT MARGIN REVENUES			\$16,418	\$4,297,368	\$1,730,932	\$242,111	\$473,775
AVERAGE GAS REVENUES			\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG		-\$76,112		\$51,862	\$18,198	\$1,996	\$4,055
C-O-S MARGIN REVENUES @ 0%			\$4,595,186	\$4,595,457	\$1,612,504	\$176,907	\$359,318
AVERAGE GAS COSTS			\$0	\$0	\$0	\$0	\$0
REVENUE INCREASE AT			\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS				(\$298,089)	\$118,428	\$65,204	\$114,457
% INCREASE WITHOUT GAS COSTS			0.00%	6.94%	-6.84%	-26.93%	-24.16%
% INCREASE WITH GAS COSTS			0.00%	6.94%	-6.84%	-26.93%	0.00%
CLASS SHARE OF CURRENT REVENUES			100.00%	63.72%	25.67%	3.59%	7.02%

Atmos Energy Corporation - West Central Rate District

Case No. GR-2006-0387

Test Year Ending September 30, 2005 Updated Through June 30, 2006

			TOTAL	RESIDENTIAL	SMALL GENERAL SERVICE	LARGE GENERAL SERVICE
RATE BASE	Schedule 2, Line 2	\$4,395,594	\$4,395,594	\$3,200,925	\$788,411	\$406,258
REQUESTED RETURN			\$0	7.3000%	7.3000%	7.3000%
RETURN ON RATE BASE	Schedule 1, line	\$320,878	\$320,878	\$233,668	\$57,554	\$29,657
O & M EXPENSES	Schedule 9, Line 2	\$642,589	\$642,589	\$492,977	\$121,974	\$27,639
DEPRECIATION EXPENSE	Schedule 9, Lines 25	\$127,499	\$127,499	\$92,894	\$27,813	\$6,792
TAXES OTHER THAN INCOME TAXES	Schedule 9, Line 2	\$97,350	\$97,350	\$69,841	\$20,772	\$6,737
INCOME TAXES	36+Schedule 1,	\$103,900	\$103,900	\$75,661	\$18,636	\$9,603
TOTAL EXPENSES			\$971,339	\$731,373	\$189,194	\$50,771
TOTAL C-O-S			\$1,292,217	\$965,041	\$246,748	\$80,428
OTHER REVENUES			\$7,779	\$5,944	\$1,420	\$416
REQUIRED MARGIN REVENUE			\$1,284,438	\$959,097	\$245,329	\$80,012
CURRENT MARGIN REVENUES			\$1,314,910	\$848,483	\$369,779	\$96,648
AVERAGE GAS REVENUES			\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG		-\$30,472	\$30,472	\$22,754	\$5,820	\$1,898
C-O-S MARGIN REVENUES @ 0%			\$1,314,910	\$981,851	\$251,149	\$81,910
AVERAGE GAS COSTS			\$0	\$0	\$0	\$0
REVENUE INCREASE AT			\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS			(\$0)	(\$133,368)	\$118,630	\$14,738
% INCREASE WITHOUT GAS COSTS			\$0	15.72%	-32.08%	-15.25%
% INCREASE WITH GAS COSTS			\$0	15.72%	-32.08%	-15.25%
CLASS SHARE OF CURRENT REVENUES			\$1	64.53%	28.12%	7.35%



Atmos Energy Corporation - Southeast Rate District

CASE NO. GR-2006-0387

Test Year Ending September 30, 2005 Updated Through June 30, 2006

			TOTAL	RESIDENTIAL	SMALL GENERAL SERVICE	LARGE GENERAL SERVICE	LARGE VOLUME
RATE BASE			\$26,378,407	\$17,342,933	\$5,553,178	\$598,526	\$2,883,770
REQUESTED RETURN			7.3000%	7.3000%	7.3000%	7.3000%	7.3000%
RETURN ON RATE BASE	Schedule 1, line	\$1,925,623	\$1,925,624	\$1,266,034	\$405,382	\$43,692	\$210,515
O & M EXPENSES	Schedule 9, Line 2	\$3,970,994	\$3,970,995	\$2,902,539	\$695,076	\$39,791	\$333,588
DEPRECIATION EXPENSE	Schedule 9, Lines 25	\$884,276	\$884,275	\$622,318	\$169,019	\$14,324	\$78,615
TAXES OTHER THAN INCOME	Schedule 9, Line 2	\$603,601	\$603,601	\$396,685	\$116,183	\$10,085	\$80,649
INCOME TAXES	36+Schedule 1,	\$621,108	\$621,107	\$408,358	\$130,755	\$14,093	\$67,901
TOTAL EXPENSES			\$6,079,979	\$4,329,900	\$1,111,033	\$78,293	\$560,753
TOTAL C-O-S			\$8,005,603	\$5,595,934	\$1,516,415	\$121,985	\$771,268
OTHER REVENUES			\$63,877	\$44,651	\$12,099	\$973	\$6,153
REQUIRED MARGIN REVENUE			\$7,941,726	\$5,551,283	\$1,504,316	\$121,012	\$765,115
CURRENT MARGIN REVENUES			\$9,184,614	\$5,228,476	\$1,996,199	\$247,643	\$1,712,296
AVERAGE GAS REVENUES			\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG		-\$1,242,889	\$1,242,888	\$868,782	\$235,427	\$18,938	\$119,741
C-O-S MARGIN REVENUES @ 0%			\$9,184,614	\$6,420,065	\$1,739,743	\$139,950	\$884,856
AVERAGE GAS COSTS			\$0	\$0	\$0	\$0	\$0
REVENUE INCREASE AT			\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS			\$0	(\$1,191,589)	\$256,456	\$107,693	\$827,440
% INCREASE WITHOUT GAS COSTS			0.00%	22.79%	-12.85%	-43.49%	-48.32%
% INCREASE WITH GAS COSTS			0.00%	22.79%	-12.85%	-43.49%	0.00%
CLASS SHARE OF CURRENT REVENUES			100.00%	56.93%	21.73%	2.70%	18.64%

ATMOS ENERGY CORPORATION

P.S.C. MO. No. 1	SHEET NO. 24
P.S.C. MO. No. 1	SHEET NO. 25
P.S.C. MO. No. 1	SHEET NO. 26
P.S.C. MO. No. 1	SHEET NO. 27
P.S.C. MO. No. 1	SHEET NO. 28
P.S.C. MO. No. 1	SHEET NO. 29
P.S.C. MO. No. 1	SHEET NO. 30
P.S.C. MO. No. 1	SHEET NO. 31
P.S.C. MO. No. 1	SHEET NO. 32
P.S.C. MO. No. 1	SHEET NO. 33
P.S.C. MO. No. 1	SHEET NO. 34
P.S.C. MO. No. 1	SHEET NO. 35
P.S.C. MO. No. 1	SHEET NO. 36
P.S.C. MO. No. 1	SHEET NO. 42
P.S.C. MO. No. 1	SHEET NO. 43
P.S.C. MO. No. 1	SHEET NO. 44
P.S.C. MO. No. 1	SHEET NO. 45
P.S.C. MO. No. 1	SHEET NO. 46
P.S.C. MO. No. 1	SHEET NO. 47
P.S.C. MO. No. 1	SHEET NO. 48
P.S.C. MO. No. 1	SHEET NO. 49
P.S.C. MO. No. 1	SHEET NO. 68
P.S.C. MO. No. 1	SHEET NO. 69
P.S.C. MO. No. 1	SHEET NO. 70
P.S.C. MO. No. 1	SHEET NO. 71
P.S.C. MO. No. 1	SHEET NO. 72
P.S.C. MO. No. 1	SHEET NO. 73
P.S.C. MO. No. 1	SHEET NO. 74
P.S.C. MO. No. 1	SHEET NO. 75
P.S.C. MO. No. 1	SHEET NO. 76
P.S.C. MO. No. 1	SHEET NO. 77
P.S.C. MO. No. 1	SHEET NO. 78
P.S.C. MO. No. 1	SHEET NO. 79
P.S.C. MO. No. 1	SHEET NO. 80
P.S.C. MO. No. 1	SHEET NO. 81
P.S.C. MO. No. 1	SHEET NO. 104
P.S.C. MO. No. 1	SHEET NO. 105
P.S.C. MO. No. 1	SHEET NO. 106
P.S.C. MO. No. 1	SHEET NO. 107
P.S.C. MO. No. 1	SHEET NO. 108
P.S.C. MO. No. 1	SHEET NO. 109
P.S.C. MO. No. 1	SHEET NO. 110
P.S.C. MO. No. 1	SHEET NO. 111

P.S.C. MO. No. 1	SHEET NO. 112
P.S.C. MO. No. 1	SHEET NO. 113
P.S.C. MO. No. 1	SHEET NO. 136
P.S.C. MO. No. 1	SHEET NO. 137
P.S.C. MO. No. 1	SHEET NO. 138
P.S.C. MO. No. 1	SHEET NO. 139
P.S.C. MO. No. 1	SHEET NO. 140
P.S.C. MO. No. 1	SHEET NO. 141
P.S.C. MO. No. 1	SHEET NO. 142
P.S.C. MO. No. 1	SHEET NO. 143
P.S.C. MO. No. 1	SHEET NO. 144
P.S.C. MO. No. 1	SHEET NO. 145
P.S.C. MO. No. 1	SHEET NO. 146
P.S.C. MO. No. 1	SHEET NO. 147
P.S.C. MO. No. 1	SHEET NO. 148
P.S.C. MO. No. 1	SHEET NO. 149
P.S.C. MO. No. 1	SHEET NO. 179
P.S.C. MO. No. 1	SHEET NO. 180
P.S.C. MO. No. 1	SHEET NO. 181
P.S.C. MO. No. 1	SHEET NO. 182
P.S.C. MO. No. 1	SHEET NO. 183
P.S.C. MO. No. 1	SHEET NO. 184
P.S.C. MO. No. 1	SHEET NO. 185
P.S.C. MO. No. 1	SHEET NO. 186
P.S.C. MO. No. 1	SHEET NO. 187
P.S.C. MO. No. 1	SHEET NO. 188