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Missouri Public
Service CommissionStaff Exhibit No. 106Case No(s) GR-2006-0387Date 11-30-06 Rptr PF Atmos Energy Corporation - Neelyville Rate District

Case No. GR-2006-0387

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

Adjustments To Income Statement

Adj No	Description	Adjustment Amount	Total Adjustment
	Residential Sales	S-1	\$ 0
1	No adjustment required.	\$ 0	
	Small General Service	S-2	\$ 0
1	No adjustment required.	\$ 0	
	Large General Service	S-3	\$ 0
1	No adjustment required.	\$ 0	
	Interruptible Sales	S-4	\$ 0
1	No adjustment required.	\$ 0	
	Transportation Sales	S-5	\$ 0
1	No adjustment required.	\$ 0	
	Late Payment Charges	S-6	\$ 0
1	No adjustment required.	\$ 0	
	Other Operating Revenues	S-7	\$ 0
1	No adjustment required.	\$ 0	
	Natural Gas Supply Expense	S-8	\$ 0
1	No adjustment required.	\$ 0	
	Manufactured Gas Production & Other Gas Supply	S-9	\$ (538)
1	To annualize payroll. (Hanneken)	\$ 2	
2	To eliminate natural gas costs. (Meyer)	(540)	
	Underground Storage	S-10	\$ 0
1	No adjustment required.	\$ 0	
	Other Storage	S-11	\$ 0
1	No adjustment required.	\$ 0	
	Transmission	S-12	\$ 0
1	To annualize payroll. (Hanneken)	\$ 0	
	Distribution	S-13	\$ 789

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Adj No	Description	Adjustment Amount	Total Adjustment
1	To annualize payroll. (Hanneken)	\$ 894	
2	To remove dues and miscellaneous expenses (Hagemeyer)	0	
3	To remove disallowed advertising and promotional expense (Hagemeyer)	(105)	
Customer Accounts		\$ 3,256	
	S-14		
1	To annualize payroll. (Hanneken)	\$ 249	
2	To annualize Postage expense (Meyer)	57	
3	To reflect interest on customer deposits. (Began)	1,282	
4	To annualize uncollectible expense (Meyer)	1,668	
Customer Service & Information		\$ (28)	
	S-15		
1	To annualize payroll. (Hanneken)	\$ 0	
2	To remove disallowed advertising and promotional expense (Hagemeyer)	(28)	
Sales		\$ (81)	
	S-16		
1	To annualize payroll. (Hanneken)	\$ 0	
2	To remove disallowed advertising and promotional expense (Hagemeyer)	(81)	
Administrative & General		\$ (70,716)	
	S-17		
1	To annualize payroll. (Hanneken)	\$ 0	
2	To remove lobbying related labor (Hagemeyer)	(110)	
3	To reallocate non-utility expense (Hanneken)	(1,856)	
4	To adjust Call Center Expense (Hanneken)	209	
5	To remove Employee Illness Bank (Hanneken)	(894)	
6	To Remove CSC Incentive (Hagemeyer)	(260)	

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Adj No	Description	Adjustment Amount	Total Adjustment
7	To annualize allocated labor (Hanneken)	33	
8	To remove All Employee Broadcast (Hanneken)	(270)	
9	To remove dues and miscellaneous expenses (Hagemeyer)	(189)	
10	To annualize Blueflame Insurance (Hanneken)	785	
11	To annualize allocated O&M (Hanneken)	(48,273)	
12	To adjust pension expense to reflect FAS 87. (Hagemeyer)	(9)	
13	To adjust other employee benefits to reflect FAS 106. (Hagemeyer)	1,023	
14	To reallocate employee benefits (Hagemeyer)	(3,549)	
15	To remove Cenntennial Project from Expense (Hanneken)	(128)	
16	To remove Board of Directors costs (Hanneken)	(1,780)	
17	To reclassify legal expense - Outside services (Hanneken)	0	
18	To adjust Injuries and Damages expense. (Hagemeyer)	(8,074)	
19	To remove disallowed advertising and promotional expense (Hagemeyer)	(209)	
20	To adjust PSC assessment. (Hanneken)	3,406	
21	To normalize rate case expense. (Began)	299	
22	To remove Incentive Compensation Expense (Hagemeyer)	(7,161)	
23	To annualize insurance expense	(2,667)	

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Adj No	Description	Adjustment Amount	Total Adjustment
24	To annualize outside services (Hanneken)	(1,041)	
Depreciation		S-18	\$ (16,805)
1	To annualize depreciation. (Began)	\$ (8,315)	
2	To annualize capitalized depreciation. (Began)	(92)	
5	To annualize the reserve amortization (Gilbert)	(8,398)	
Amortization		S-19	\$ 0
1	No adjustment required.	\$ 0	
Taxes Other Than Income Taxes		S-20	\$ (15,687)
1	To annualize FICA. (Hanneken)	\$ (2,476)	
3	To annualize property tax expense. (Hanneken)	(7,336)	
4	To adjust CNG Tax (Hanneken)	(22)	
5	To adjust State Franchise Tax. (Hanneken)	(467)	
6	To remove PSC Assessment from Taxes Other (Hanneken)	(5,386)	
Merchandise Sales		S-19	\$ 0
1	No adjustment required.	0	
Current Income Tax Expense		S-21	\$ (10,593)
1	To annualize current income tax expense. (Rackers)	\$ (10,593)	
Deferred Income Tax Expense		S-22	\$ (6,864)
1	To adjust deferred income tax expense. (Rackers)	\$ (6,864)	
Deferred ITC Amortization		S-23	\$ (1,276)
1	To adjust ITC amortization. (Rackers)	\$ (1,276)	