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Service, Rate Base
Witness: Rebecca M. Buchanan
Type of Exhibit: Direct Testimony
Sponsoring Party: Atmos Energy Corporation
Case No.: GR-2006- 0387
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2006- 0387

FILED³

DEC 20 2006

Missouri Public
Service Commission

DIRECT TESTIMONY

OF

REBECCA M. BUCHANAN

ON BEHALF OF

ATMOS ENERGY CORPORATION

April 2006

Atmos Exhibit No. 18
Case No(s) GR-2006-0387
Date 11-30-06 Rptr TF

My Commission Expires 3/22/02

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OF REBECCA M. BUCHANAN
WITNESS ON BEHALF OF
ATMOS ENERGY CORPORATION**

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**BEFORE THE
MISSOURI PUBLIC SERVICE COMMISSION
CASE NO. GR-06-_____
PREPARED DIRECT TESTIMONY
OF
REBECCA M. BUCHANAN**

**On Behalf of
ATMOS ENERGY CORPORATION**

I. POSITION AND QUALIFICATIONS

1
2 **Q. Please state your name, job title and business address.**

3 A. My name is Rebecca M. Buchanan. I am a Senior Rate Analyst for Atmos
4 Energy Corporation ("Atmos" or "Company"). My business address is 810
5 Crescent Centre Drive, Suite 600, Franklin, TN 37067.

6 **Q. What is your educational background and professional experience?**

7 A. I graduated with honors from the University of Oklahoma in 1984 with a
8 Bachelor of Business Administration Degree, majoring in Accounting. I am a
9 Certified Public Accountant in the state of Oklahoma and a member of the
10 Tennessee Society of Certified Public Accountants.

11 My professional experience includes six years of corporate accounting outside the
12 gas industry (1984 – 1990), in which I held the positions of Staff Accountant,
13 Senior Accountant, Payroll Manager and Regional Accounting Manager. In
14 1991, I accepted the position of Analyst/Regulatory Affairs at United Cities Gas
15 Company. In 1995, I was promoted to Senior Analyst/Regulatory Affairs. With
16 the 1997 merger of United Cities Gas and Atmos Energy Corporation, I

1 transferred to the Atmos Rates Department within the Shared Services business
2 unit (SSU).

3 **Q. What are your responsibilities as a Senior Analyst?**

4 A. As a Senior Analyst, I am responsible for preparing general rate applications and
5 periodic filings, which typically include the rate base, revenue requirement, and
6 capital structure exhibits. I prepare data request responses and facilitate the audit
7 and discovery process. I also research and analyze financial and operating data
8 for both internal and external reporting.

9 **Q. Have you previously provided testimony before the Public Service
10 Commission of the State of Missouri or any other regulatory body?**

11 A. I have not previously testified before the Public Service Commission of Missouri.
12 I have filed testimony with the utility Regulatory Agencies in the states of
13 Colorado (Docket No. 00S-668G), Kansas (Docket No. 181,940-U and Docket
14 No. 191,990-U), Kentucky (Case No. 99-070), Mississippi (Docket No.05-UN-
15 0503), Tennessee (Docket No. 91-01712), and Virginia (Case No. PUE930023
16 and Case.No. PUE950008). Additionally, I have prepared supporting work
17 papers and data request responses for rate applications in Illinois, Georgia,
18 Missouri, and South Carolina. I have filed periodic regulatory reports in
19 Colorado, Georgia, Illinois, Mississippi, Missouri, South Carolina, Tennessee,
20 and Virginia.

21 **II. PURPOSE OF TESTIMONY**

22 **Q. What is the purpose of your testimony in this proceeding?**

1 A. The purpose of my testimony is to present the Missouri Jurisdictional Revenue
2 Deficiency, Cost of Service, Rate Base, and Rate of Return on Rate Base. In
3 support of these calculations, I am sponsoring Schedules RMB-1 through RMB-
4 10 along with certain known and measurable adjustments and ratemaking
5 adjustments contained in the supporting workpapers.

6 **III. TEST PERIOD AND UPDATES**

7 **Q. What is the test period used in determining the revenue deficiency?**

8 A. The test period in this case is the 12 months ended September 30, 2005. Capital
9 structure is projected to June 30, 2006, as explained in the testimony of Company
10 witness Laurie M. Sherwood. Atmos also proposes to update the test period data
11 to June 30, 2006. In addition, the Company requests to have a true-up
12 proceeding.

13 **IV. COST OF SERVICE AND REVENUE DEFICIENCY**

14 **Q. Please describe each of the schedules supporting the calculation of Cost of**
15 **Service and Revenue Deficiency.**

16 A. Schedule RMB-1 is the summary of Cost of Service and Revenue Deficiency.
17 This schedule brings together the results of Schedules RMB-2 through RMB-10
18 to calculate a Missouri jurisdictional Cost of Service of \$20,211,500 and a
19 Missouri jurisdictional annual Revenue Deficiency of \$3,395,600. Jurisdictional
20 results reflect Missouri direct operations, plus allocations from the Utility's
21 administrative offices serving Missouri (Shared Services, Mid-States General
22 Office, Central Region Office and Colorado-Kansas General Office). Please refer

1 to the direct testimony of Company witnesses James C. Cagle and Daniel M.
2 Meziere for more information on allocation methodologies.

3 **Schedule RMB-2** is the Summary of Normalized Margin Revenue at Present
4 Rates. This schedule shows, by tariff rate division and customer class, the annual
5 billing determinants, that is, number of bills and consumption volumes in Ccf.
6 The volumes are then adjusted to a level consistent with normal weather. Please
7 refer to the testimony of Company witness James C. Cagle for more information
8 regarding the adjustment to normalize the test period volumes for the effects of
9 weather. In addition to the weather normalized volume adjustments, the billing
10 determinants are adjusted to reflect large volume customers who have switched to
11 a different tariff rate within the test period or who have announced long-term
12 plant closings. Finally, the normalized annual consumption volumes and bill
13 counts are multiplied by the current tariff non-gas base rates to arrive at
14 normalized margin revenue at present rates of \$16,815,900.

15 **Schedule RMB-3** Cost of Gas shows that the Company has no gas cost embedded
16 in base revenues, other than the gas cost portion of bad debt expense. Please refer
17 to the testimony of Company witness Childers for further discussion of bad debt
18 expense. This schedule also shows the test period per book PGA gas supply
19 expense was \$40,959,100, as adjusted to remove \$227,900 non-recoverable
20 expenses identified in the ACA audits (2001-2004).

21 **Schedule RMB-4** Operation and Maintenance Expenses shows the test period
22 per-book O&M expenses of \$8,448,200. The Company has adjusted the per-book
23 level of O&M for known and measurable changes as well as for ratemaking

1 adjustments by a total of \$347,300, making the adjusted amount of Missouri
2 jurisdictional O&M expenses \$8,795,500.

3 **Q. What type of O&M adjustments were made to the historic test period?**

4 A. The per-book O&M expenses for the 12 months ended September 30, 2005 have
5 been adjusted for the following expense items: labor, benefits, merger and
6 integration, bad debt ("uncollectibles"), environmental expense for manufactured
7 gas plant ("MGP"), legal outside services, rate case expense, O&M allocation
8 from Shared Services ("SSU"), advertisements, donations, memberships, and
9 employee social activities. These adjustments are summarized on WP 4-1, with
10 the supporting calculations provided in workpapers WP 4-2 through WP 4-14.

11 **Q. Please describe the Company's adjustments to labor expense.**

12 A. The Company's adjustments to normalize and annualize labor expense are found
13 on WP 4-2. This adjustment involves a number of steps. First, an adjustment is
14 made to exclude from per book labor expense the accrual for Extended Illness
15 Bank ("EIB"). As Atmos' fiscal year ends in September, accrual accounting
16 requires a liability be recorded for unused paid time off ("PTO") earned by
17 employees. Employees are allowed to carry up to 5 days of unused PTO into the
18 next calendar year. If the employee's PTO balance at the end of the calendar year
19 exceeds 5 days, the excess is included in their "extended illness bank". An
20 employee can only access this bank for illness as a precursor to the Company's
21 short-term disability plan and the Company does not pay any amount out of this
22 bank if the employee retires or leaves the Company. The creation and subsequent
23 adjustment of this liability posts a debit or credit to labor expense. Labor expense

1 included in the filing already includes PTO taken by employees during the
2 historic period which is the fiscal year ending September 30, 2005. Because the
3 EIB is intended to represent the Company's potential liability for PTO that
4 employees are entitled to take in the future but are not guaranteed, the expense
5 relating to changes in the potential liability is excluded for ratemaking purposes.

6 The next labor adjustment is for known and measurable merit increases. For non-
7 union employees through-out Atmos, an average common merit increase of 3.5%
8 was effective in October 2005. The annualized merit increase is an adjustment to
9 test period labor expense. The Missouri union employees, under a contract
10 negotiated with the IBEW, received a 2% wage increase effective June 1, 2005
11 and will receive another 2% increase June 1, 2006. The IBEW contract expires
12 November 30, 2006. The test period included only four months of the 2005 union
13 merit increase, so the labor adjustment includes an annualization of the 2005
14 increase. By the time rates go into effect for this proceeding, the June 2006 union
15 merit increase will have occurred (which is set by contract), so the labor
16 adjustment includes four months of the 2006 union merit increase, to normalize
17 labor to the end of the 2006 fiscal year.

18 Finally, labor expense is adjusted to annualize the additional Shared Services full
19 time equivalent ("FTE") employees that were hired between April 2005 and
20 December 2005. It should be noted that this increase in Shared Services labor is
21 offset by a reduction in the annual allocation rate of Shared Services O&M
22 expenses to Missouri from fiscal year 2005 to fiscal year 2006. The SSU O&M

1 expense allocation adjustment is described later in this testimony, and found on
2 WP 4-10.

3 **Q. Please describe the Company's adjustment to benefits expense.**

4 A. The Company's adjustment to benefits expense is calculated on WP 4-3, and
5 covers the key pension and insurance benefits (it does not include expenses such
6 as training and uniforms). The pro-forma labor expense from WP 4-2 is
7 multiplied by the benefits experience rates expected in fiscal year 2006 to get pro-
8 forma benefits expense. The experience rates are based on 2005 historic data and
9 the Towers Perrin Actuarial Valuation Report dated October 2005. The benefits
10 adjustment is the difference between the per-book test period benefits expense
11 and the pro-forma benefits expense for pension and insurance.

12 **Q. Please explain the Company's adjustment to exclude the amortization of**
13 **merger and integration costs associated with the Atmos / United Cities Gas**
14 **Company (UCG) merger.**

15 A. These costs were fully amortized in December 2004. As this is a known and
16 measurable change in the expense level of the Company's Missouri operations, it
17 is appropriate to adjust for this change. This adjustment is shown in WP 4-4.

18 **Q. Has the Company made an adjustment for the postage rate increase?**

19 A. Yes, on January 6, 2006 a two cent US Postal rate increase went into effect. A
20 conservative estimate of the related increase to O&M expense has been calculated
21 by multiplying the annual customer bills in the test period by two cents. This
22 adjustment is shown in WP 4-5.

23 **Q. Please describe the Company's adjustment for bad debt expense.**

1 A. The adjustment for bad debt expense is made in three parts and found on WP 4-6.

2 First, a normalizing adjustment of \$635,100 is made to increase the per-book
3 amount of uncollectibles expense in Missouri FERC account 904 to a level equal
4 to the three year average experience of Missouri write-offs less recoveries of
5 \$721,400.

6 The second part of the bad debt adjustment relates to the Company's proposal to
7 recover the gas component of bad debt through PGA, which would remove this
8 gas cost element from base rate recovery. Please refer to the testimony of
9 Company witness Patricia J. Childers for a discussion of the Company's proposal.

10 The gas cost component of bad debt is determined by computing the three-year
11 average PGA net write-offs as a percent of total net write-offs, and then
12 multiplying this percentage by the normalized Missouri bad debt expense
13 calculated in the first part. The adjustment to remove the gas cost component of
14 average bad debt is \$(481,200), which leaves only the non-gas cost component of
15 bad debt to be recovered through base rates, \$240,200.

16 The third part of the bad debt expense adjustment is a determination of the
17 amount of gas cost in bad debt repriced at the average NYMEX futures strip for
18 the winter 2006. If the Commission does not approve the Company's proposal to
19 move the recovery of the gas component of bad debt out of base rates and into
20 PGA recovery, this alternate adjustment takes into consideration the impact of
21 rising gas cost on pro-forma bad debt expense. The adjustment for \$895,100 is
22 calculated by taking the Mcf volume of gas related to the Missouri fiscal year
23 2005 bad debt multiplied by \$9.92, the average NYMEX futures strip. The

1 NYMEX futures strip is more reflective of gas costs in the next heating season as
2 compared to the relatively low, and less volatile historic gas prices. Should the
3 gas cost component remain in bad debt expense, the pro-forma total bad debt
4 expense to be recovered via base rates is \$1,135,300. In comparison, the
5 Company's proposal for non-gas bad debt expense in base rates is \$240,200, as
6 explained in the previous paragraph.

7 **Q. Please explain the Company's adjustment to remove Hannibal manufactured**
8 **gas plant ("MGP") environmental cost from test period O&M expense.**

9 A. The adjustment shown on WP 4-7 removes \$(1,083,000) of Hannibal MGP site
10 remediation costs expensed in December 2004, but incurred in years prior to the
11 test period. The Company is not aware of a Missouri Accounting Authority Order
12 that would allow for the recovery of this expense over future periods.

13 **Q. Please explain the adjustment for outside services legal fees.**

14 A. During the test period, certain outside services legal fees were coded to a
15 Tennessee division, however, these fees were related to the negotiations for a
16 Missouri labor contract with the IBEW union. The miscodings were identified
17 and the general ledger corrected in early 2006, outside the test period. The
18 adjustment on WP 4-8 brings these expenses into Missouri for appropriate
19 inclusion in test period O&M.

20 **Q. Please explain the Company's adjustment for rate case expense.**

21 A. The Company has included an estimate of the allowance for the amortization of
22 rate case expenses resulting from this filing. Total estimated rate case expense is
23 based on costs incurred for the recent Atmos Georgia rate case, plus an estimate

1 for legal services not included in the GA amount, and amortized over three years.
2 This adjustment is shown on WP 4-9.

3 **Q. Why is an adjustment made for allocation of Shared Services O&M**
4 **expenses?**

5 A. As explained in Company witness Cagle's testimony, during a fiscal year, the
6 Shared Services O&M expenses are allocated to the business units based on a
7 three-part composite allocation factor. The allocation rates from Shared Services
8 to the business units serving the Missouri jurisdiction declined from fiscal year
9 2005 to fiscal year 2006. The main driver in the decline of the Shared Services
10 allocation factor is the acquisition of TXU Gas. This acquisition created a larger
11 total customer base and distribution system for Atmos, over which the Shared
12 Services costs are spread. Accordingly, the adjustment shown on WP 4-10
13 reduces test period O&M allocated from Shared Services to the Missouri
14 jurisdiction by \$(132,600). Shared Services labor and benefits expenses are
15 excluded from this computation, since these two expense types have already been
16 adjusted utilizing the lower fiscal year 2006 allocation factors (refer to labor and
17 benefits adjustment WP 4-2 and WP 4-3).

18 **Q. Ms. Buchanan, are you aware of any guidelines the MO PSC has established**
19 **for Atmos in the allocation of Shared Services costs to the Missouri**
20 **jurisdiction?**

21 A. Yes, in the Stipulation and Agreement of the TXU Merger Order, MO PSC Case
22 No. GM-2004-0607, Atmos agreed "for purposes of setting retail rates in its next
23 general rate case in Missouri, total joint and common costs allocated to Missouri

1 from Atmos shared services will not exceed \$2.67 million.” In the current filing,
2 the total costs allocated to Missouri from Shared Services (“SSU”) are \$1.9
3 million, well under the amount stipulated. This amount includes allocations from
4 SSU to MO for O&M expenses, depreciation expense, taxes other than income
5 taxes, and is net of the 39.06% composite income tax rate.

6 **Q. Has Atmos made any other ratemaking adjustments to remove O&M**
7 **expenses typically disallowed for recovery in Missouri?**

8 A. Yes, the remaining four adjustments remove a total of \$(100,400) from test period
9 O&M expense for promotional and institutional advertisements and materials
10 (WP 4-11), charitable donations and contributions (WP 4-12), club dues and
11 memberships (WP 4-13), and miscellaneous employee social activities expense
12 (WP 4-14). The Commission has previously ruled that expenses in these
13 categories should be removed from O&M.

14 **Q. Please continue describing the schedules that support the calculation of Cost**
15 **of Service and Revenue Deficiency.**

16 A. Schedule RMB-5 Taxes Other Than Income Taxes shows the test year per-book
17 amount of Taxes Other than Income Taxes of \$1,510,300. Three adjustments
18 have been made to Taxes other than Income Taxes totaling \$(51,400). First, Ad
19 Valorem Tax expense accruals in the test period are adjusted to a level equal to
20 the actual taxes paid less the capitalized portion. Second, an adjustment is made
21 to increase Payroll Taxes equal to the Labor Expense adjustment (WP 4-2)
22 multiplied by a conservative composite payroll tax rate of 8%. The third
23 adjustment is for the annual Missouri PSC Assessment, reducing the per-book

1 expense to the amount of the June 2005 assessment to Atmos Energy. Total
2 Adjusted Taxes Other than Income Taxes shown on RMB-5 is \$1,458,900.

3 **Schedule RMB-6** is the Depreciation and Amortization Expense. The test year
4 per-book amount of Missouri jurisdictional depreciation and amortization expense
5 is \$3,430,900. This amount is adjusted by \$(319,600) to reflect depreciation on
6 the test year-end level of depreciable plant-in-service. For the Missouri operating
7 divisions, this calculation includes the newly proposed ALG depreciation rates.
8 The Missouri Depreciation Study supporting these proposed depreciation rates is
9 sponsored in the testimony of Company witness Donald S. Roff. For the
10 administrative and general office locations that allocate depreciation expense to
11 Missouri, the depreciation rates utilized have been approved by the regulatory
12 agency of the state where the plant providing the service is physically located.
13 The total Adjusted Missouri Jurisdictional Depreciation and Amortization
14 Expense is \$3,111,300.

15 **Schedule RMB-8** is the Computation of Federal and State Income Taxes. This is
16 a pro-forma calculation that multiplies the equity portion of the return on rate base
17 by the composite federal/state income tax rate. The tax expansion factor is then
18 applied to arrive at total pro-forma income tax expense of \$1,876,600.

19 **Schedule RMB-10** calculates the amount of Interest Expense on Security
20 Deposits to be included in cost of service. The adjustment of \$160,900 is
21 determined by multiplying the test period 13-month average customer deposits
22 (WP 7-5) by the proposed interest rate, equal to one percentage point over the
23 prime bank lending rate as published in The Wall Street Journal for the last

1 business day of the preceding calendar year. Please refer to the testimony of
2 Company witness Michael H. Ellis for more information regarding the proposed
3 interest rate on customer deposits.

4 **V. RATE BASE**

5 **Q. Please describe the components of Rate Base.**

6 A. The components of Rate Base are shown on Schedule RMB-7 Rate Base and
7 Return Calculation. Net Plant is calculated on WP 7-1 as the test period ending
8 balance for gross plant less accumulated depreciation. Gross plant has been
9 adjusted to correct for a miscoded retirement, which was identified and corrected
10 in the December 2005 general ledger. This adjustment to test period gross plant
11 adds back \$13,827 to Division 91 Mid-States General Office in WP 7-2 and
12 removes \$(3,954) from Division 97 Missouri in WP 6-7 (the remaining
13 adjustment is to Division 93 Tennessee).

14 Rate Base Computation of Accumulated Deferred Income Tax ("ADIT"), shown
15 on WP 7-4, adjusts the test period ending balances of ADIT for certain
16 ratemaking adjustments summarized on WP 7-4-1, detailed on WP 7-4-2, and
17 explained in the testimony of Company Witness Cagle.

18 Most of the other components of Rate Base are calculated as the 13 month
19 average test period balance: Work in Progress (WP 7-3), Customer Advances for
20 Construction (WP 7-5), Customer Deposits (WP 7-5), Storage Gas Inventory (WP
21 7-6), Prepayments (WP 7-7), and Fuel Stock (WP 7-8).

22 **Q. How was the Storage Gas Inventory 13-month average balance calculated?**

1 A. WP 7-6 shows the test period 13-month average per-book balances for Missouri
2 Storage Gas in FERC account 164.1 of \$8,969,500. This historic average is not
3 reflective of the more recent higher storage gas prices, which are expected to
4 continue to be higher than historic prices. To more currently value the storage
5 inventory, WP 7-6-1 computes the 13-month average Missouri volumes of gas-in-
6 storage and then reprices them using the average NYMEX Futures price for the
7 months April 2006 – October 2006, \$7.76. The resulting repriced average storage
8 gas cost for Rate Base is \$11,633,600.

9 **Q. Is the amount of Working Capital Cash Requirements supported by a**
10 **lead/lag analysis?**

11 A. Yes, the Rate Base component cash working capital of \$174,400 is the result of a
12 lead/lag analysis sponsored by Company witness Thomas H. Petersen.

13 **Q. Please describe the two Rate Base adjustments shown on Schedule RMB-7.**

14 A. Rate Base is reduced by the unamortized amount of the ANG rate base deduction,
15 which was originally determined in the MO PSC's Order approving the
16 Associated Natural Gas (ANG) Acquisition Case No.GM-2000-312. Attachment
17 1 to that Order is the Unanimous Stipulation and Agreement, in which Atmos
18 agreed to remove from rate base an amount equal to \$2.5 million less amortization
19 taken over 120 months beginning June 2000. The unamortized balance is a rate
20 base deduction in each Atmos Missouri rate case until fully amortized. WP 7-9
21 shows the computation of the unamortized balance at the end of fiscal year 2006,
22 \$916,700.

1 The second adjustment shown on Schedule RMB-7 restores \$120,300 to the
2 Missouri Division 72 net plant balance. This adjustment serves to reverse per-
3 book accumulated depreciation taken in error on asset category 374 "Land"
4 during the months April-December 2004 (Land being a non-depreciable asset).
5 The error was identified and corrected in the January 2006 general ledger.

6 **Q. What are the results of the Rate Base calculation on Schedule RMB-7?**

7 A. Missouri jurisdictional adjusted Rate Base is \$55,975,900. Return on Rate Base
8 is \$4,808,300. This amount is calculated by multiplying Rate Base by the
9 projected overall rate of return on rate base, 8.59%, from Schedule RMB-9.

10 **VI. RATE OF RETURN ON RATE BASE**

11 **Q. How was the Rate of Return on Rate Base determined?**

12 A. **Schedule RMB-9 Capital Structure and Cost of Capital** shows the calculation of
13 the projected rate of return on rate base 8.59%, using projected capital structure
14 and cost rates at June 30, 2006. This Schedule also shows the calculation of the
15 test period rate of return on rate base at September 30, 2005. WP 9-1-1 and WP
16 9-1-2 provide the support for the capital structure balances as well as the cost of
17 short-term debt capital. WP 9-2-1 and WP 9-2-2 provide the support for the cost
18 of long-term debt capital. Please refer to the testimonies of Company witnesses
19 Laurie M. Sherwood and Donald A. Murry, Ph.D., sponsors of the proposed
20 capital structure, embedded cost rates, and rates of return.

21 **Q. Does this conclude your testimony?**

22 A. Yes.

Atmos Energy Corporation
Missouri Jurisdiction
Cost of Service and Revenue Deficiency
Twelve Months Ended September 30, 2005

Line No.	Description	Reference	Total Missouri
	(a)	(b)	(c)
1	NonGas Operation & Maintenance Exp.	Sched. 4	\$8,795,811
2			
3	Depreciation & Amortization Expense	Sched. 6	3,111,289
4			
5	Taxes Other Than Income Taxes	Sched. 5	1,458,896
6			
7	Interest Expense on Customer Deposits	Sched. 10	160,936
8			
9	Return on Rate Base	Sched. 7	4,808,330
10			
11	Income Tax Proforma	Sched. 8	1,876,628
12			
13	Total Cost of Service		20,211,890
14			
15			
16	Base Revenue at Present Rates	Sched. 2	16,815,923
17			
18	Revenue Deficiency		<u>\$3,395,967</u>

Atmos Energy Corporation

Missouri Jurisdiction

Summary of Normalized Margin Revenue at Present Rates
Twelve Months Ended September 30, 2005

Schedule RMB-2

Line No.	Description	Base Count Number of Bills	Volumes Ccf	Present Base Customer Charge	Present Ccf Base Rate	Present Margin Rev. at Current Rates	Normalizing base count adjustments	Normalizing Volume Ccf adjustments	Total MO Adjusted Counts	Total MO Adjusted Ccf Volumes	Total MO Normalized Present Margin Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	KIRKSVILLE - (K) DIVISION 70										
2	Residential	61,049	3,665,783	\$7.00	\$0.07500	\$702,277		256,631	61,049	3,922,414	\$721,524
3	Small General Service	10,455	2,352,075	12.50	\$0.08196	\$323,464		146,968	10,455	2,499,043	335,509
4	Large General Service	51	1,018,649	240.00	\$0.09093	\$104,866			51	1,018,649	104,866
5	Total Kirksville Sales Revenue	71,555	7,036,507			1,130,606	0	403,599	71,555	7,440,106	1,161,899
6											
7	Transportation	24	2,198,761	265.00	\$ 0.08673	\$197,059			24	2,198,761	197,059
8	Other Revenues					9,498					9,498
9	Total Kirksville (K) Div70	71,579	9,235,268			\$1,337,163	0	403,599	71,579	9,638,867	\$1,368,455
10											
11											
12	BUTLER - (B) DIVISION 71										
13	Residential Firm	38,677	2,273,249	\$7.00	\$0.17954	\$678,878		179,549	38,677	2,452,798	\$711,114
14	Small General Service	6,105	1,025,513	12.50	\$0.19263	\$273,857		79,335	6,105	1,104,848	289,139
15	Large General Service	44	656,855	156.40	\$0.11729	\$83,873	16	339,848	60	996,703	126,287
16	Total Butler Sales Revenue	44,826	3,955,617			1,036,608	16	598,731	44,842	4,554,348	1,126,541
17											
18	Natural Gas Transport - Ind	16	339,848	181.40	\$0.11149	\$40,852	(16)	(339,848)	0	0	0
19	Other Revenues					6,427					6,427
20	Total Butler (B) Div71	44,842	4,295,465			\$1,083,887	0	258,883	44,842	4,554,348	\$1,132,968
21											
22	SEMO - (S) DIVISION 72										
23	Residential Firm	370,881	18,505,280	\$7.00	\$0.12529	\$4,914,694		1,200,558	370,881	19,705,838	\$5,065,111
24	Small General Service	50,929	9,318,070	12.50	\$0.13619	\$1,905,640	(36)	502,615	50,893	9,820,685	1,973,642
25	Large General Service	299	1,819,502	215.00	\$0.09790	\$242,414			299	1,819,502	242,414
26	Large Volume Service - Int.			12,500.00	\$0.03373	\$0			0	0	0
27	Total SEMO Sales Revenue	422,109	29,642,852			7,062,748	(36)	1,703,173	422,073	31,346,025	7,281,167
28											
29	Flex Transportation Contract - Ind					\$282,530			0	0	\$282,530
30	Transportation FERC rate - HandBill	12	8,590,703	25.00	\$0.01771	\$152,441			12	8,590,703	152,441
31	Transportation - Sml Vol < 550,000 Ccf	180	10,795,945	240.00	\$0.08980	\$1,012,676	(12)	(876,236)	168	9,919,709	931,110
32	Transportation - Lrg Vol > 550,000 Ccf	0	0	12,500.00	\$0.03373	\$0			0	0	0
33	Total SEMO Transportation	192	19,386,648			1,447,647	(12)	(876,236)	180	18,510,412	1,366,081
34											
35	Other Revenues					63,880					63,880
36	Total SEMO (S) Div72	422,301	49,029,500			8,574,275	(48)	826,937	422,253	49,856,437	8,711,128
37											
38	MISSOURI - (P)&(U) DIVISION 97										
39	- Palmyra (P)97										
40	Residential Gas Service	14,747	911,031	9.05	0.07495	\$201,742		63,779	14,747	974,810	\$206,522
41											
42	Small General Gas Service										
43	Winter Volumes	914		\$9.05		\$8,272			914		\$8,272
44	Block 1: 0 - 600		202,861		\$0.11143	\$22,605		35,946	0	238,807	26,610
45	Block 2: Over 600		167,447		\$0.10273	\$17,202			0	167,447	17,202
46											
47	Summer Volumes	1,264		\$9.05		\$11,439			1,264		\$11,439
48	Block 1: 0 - 600		94,077		\$0.07032	\$6,615			0	94,077	6,615
49	Block 2: Over 600		110,896		\$0.06163	\$6,835			0	110,896	6,835
50	Total Small General Gas Service	2,178	575,281			72,968	0	35,946	2,178	611,227	76,973
51											

Atmos Energy Corporation

Missouri Jurisdiction

Summary of Normalized Margin Revenue at Present Rates

Twelve Months Ended September 30, 2005

Schedule RMB-2

Line No.	Description	Base Count Number of Bills (b)	Volumes Ccf (c)	Present Base Customer Charge (d)	Present Ccf Base Rate (e)	Present Margin Rev. at Current Rates (f)	Normalizing base count adjustments (g)	Normalizing Volume Ccf adjustments (h)	Total MO Adjusted Counts (i)	Total MO Adjusted Ccf Volumes (j)	Total MO Normalized Present Margin Rev (k)
52	Large General Gas Service	29		\$65.80		\$1,908			29		1,908
53	Winter Volumes		4,483		\$0.09120	\$409			0	4,483	409
54	Summer Volumes		718		\$0.04973	\$36			0	718	36
55	Total Large General Gas Service	29	5,201			2,353	0	0	29	5,201	2,353
56											
57	Large Volume Service >15,000 Ccf/mth										
58	Winter (Nov-Mar) LVI	5		\$409.30		\$2,047			5		\$2,047
59	Block 1: 0 - 30,000		5,160		\$0.03555	\$183			0	5,160	183
60	Block 2: Over 30,000		0		\$0.02750	\$0			0	0	0
61											
62	Summer (Apr-Oct) LVK	7		\$409.30		\$2,865			7		\$2,865
63	Block 1: 0 - 30,000		34,570		\$0.02180	\$754			0	34,570	754
64	Block 2: Over 30,000		0		\$0.01375	\$0			0	0	0
65	Total Large Volume Sales	12	39,730			\$5,849	0	0	12	39,730	\$5,849
66											
67	Total Palmyra Sales Revenue	16,966	1,531,243			\$282,911	0	99,725	16,966	1,630,968	\$291,697
68											
69	Transportation Large Vol >15,000 Ccf/mth										
70	Winter (Nov-Mar)	10		\$409.30		\$4,093			10		\$4,093
71	Block 1: 0 - 30,000		248,980		\$0.02230	\$5,552			0	248,980	5,552
72	Block 2: Over 30,000		18,220		\$0.01430	\$261			0	18,220	261
73											
74	Summer (Apr-Oct)	14		\$409.30		\$5,730			14		\$5,730
75	Block 1: 0 - 30,000		316,560		\$0.02180	\$6,901			0	316,560	6,901
76	Block 2: Over 30,000		1,900		\$0.01375	\$26			0	1,900	26
77	Total Large Volume Transportation	24	585,660			\$22,563	-	-	24	585,660	\$22,563
78											
79	Transp Special Contract - Alt Fuel	0	0			\$0			0	0	\$0
80	Total Palmyra Transportation Revenue	24	585,660			\$22,563			24	585,660	\$22,563
81											
82	- Total Palmyra (P)97 Sales & Transp	16,990	2,116,903			\$305,474	0	99,725	16,990	2,216,628	\$314,260
83											
84	- Missouri (U)97										
85	Residential Gas Service	137,527	8,750,858	\$7.25	\$0.2528	\$3,209,288		611,537	137,527	9,362,395	\$3,363,884
86											
87	General Gas Service										
88	Winter (Nov-Apr)	9,420		\$15.00		\$141,300			9,420		\$141,300
89	Block 1: 1 - 600		1,961,538		\$0.2801	\$549,427		287,860	0	2,249,398	630,056
90	Block 2: Over 600		1,823,594		\$0.1537	\$280,286			0	1,823,594	280,286
91											
92	Summer (May-Oct)	9,226		\$12.00		\$110,712			9,226		\$110,712
93	Block 1: 1 - 600		568,978		\$0.2801	\$159,371			0	568,978	159,371
94	Block 2: Over 600		264,706		\$0.1537	\$40,685			0	264,706	40,685
95	Total General Gas Service	18,646	4,618,816			\$1,281,781	0	287,860	18,646	4,906,676	\$1,362,411
96											
97	Large Volm Srvc - Sales										
98	LVS/LGS	126		\$120.00		\$15,120	6		132		\$15,840
99	Minimum Billing - 0 - 8,250 Ccf		546,583		\$568.43	\$71,622		49,500	0	596,083	75,033
100	Over 8,250 Ccf		239,778		\$0.0689	\$16,521		289,870	0	529,648	36,493
101	Total LVS Sales	126	786,361			\$103,263	6	339,370	132	1,125,731	\$127,366
102											
103	Total Missouri (U) Sales Revenues	156,299	14,156,035			\$4,594,332	6	1,238,767	156,305	15,394,802	\$4,853,660

Atmos Energy Corporation

Missouri Jurisdiction

Summary of Normalized Margin Revenue at Present Rates

Twelve Months Ended September 30, 2005

Schedule RMB-2

Line No.	Description	Base Count Number of Bills	Volumes Ccf	Present Base Customer Charge	Present Ccf Base Rate	Present Margin Rev. at Current Rates	Normalizing base count adjustments	Normalizing Volume Ccf adjustments	Total MO Adjusted Counts	Total MO Adjusted Ccf Volumes	Total MO Normalized Present Margin Rev
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
104											
105	Transp Special Contract-LVS					\$133,768			0	0	\$133,768
106											
107	Transp School Pilot - LVS Handbill	12		\$ 120.00		\$1,440			12		\$1,440
108	Minimum Billing - 0 - 8,250 Ccf		42,727		\$568.43	\$6,821			0	42,727	6,821
109	Over 8,250 Ccf		30,521		\$0.0689	\$2,103			0	30,521	2,103
110	Aggregation Charge				\$0.0040	\$293					293
111		12	73,248			\$10,657	0	0	12	73,248	\$10,657
112	Transp Large Volm Srvc										
113	LVS Handbill	54		\$ 120.00		\$6,480	(6)		48		\$5,760
114	AMRD charge (automated meter read)			\$ 25.00		\$1,350			0		1,200
115	Minimum Billing - 0 - 8,250 Ccf		402,230		\$568.43	\$30,695	(49,500)		0	352,730	27,285
116	Over 8,250 Ccf		753,700		\$0.0689	\$51,930	(289,870)		0	463,830	31,958
117	Total LVS Transp	54	1,155,930			\$90,455	(6)	(339,370)	48	816,560	\$66,203
118											
119	Total Missouri (U) Transportation	66	1,229,178			\$234,880	(6)	(339,370)	60	889,808	\$210,627
120											
121	- Total Missouri (U)97 Sales & Transp	156,365	15,385,213			\$4,829,212	0	899,397	156,365	16,284,610	\$5,064,288
122											
123	Total Sales Rev (P)&(U) Division 97	173,265	15,687,278			\$4,877,243	6	1,338,492	173,271	17,025,770	5,145,358
124	Total Transp Rev (P)&(U) Division 97	90	1,814,838			\$257,443	(6)	(339,370)	84	1,475,468	233,190
125	Other Revenues					\$67,048					67,048
126	Total (P)&(U) Division 97	173,355	17,502,116			\$5,201,734	0	999,122	173,355	18,501,238	5,445,596
127											
128	Missouri - (G) Division 29										
129	General Gas Service - Residential	4,982	287,392	\$5.00	\$0.3192	\$116,646		22,699	4,982	310,091	\$123,891
130	General Gas Service - Commercial/PA	682	84,683	\$5.00	\$0.3192	\$30,441		6,551	682	91,234	\$32,532
131	Other Revenues					1,352					1,352
132	Total Missouri (G) Division 29	5,664	372,075			148,438	0	29,250	5,664	401,325	157,775
133											
134	Grand Total Missouri	717,813	95,093,355			\$16,345,497	(48)	2,517,791	717,765	97,611,146	\$16,815,923
135											
136	Total Sales	717,419	56,694,329			14,254,291	(14)	4,073,245	717,405	60,767,574	14,871,388
137	Total Transp	394	38,399,026			1,943,001	(34)	(1,555,454)	360	36,843,572	1,796,330
138	Other	0	0			148,205	0	0	0	0	148,205
139		717,813	95,093,355			16,345,497	(48)	2,517,791	717,765	97,611,146	\$16,815,923

Source: Atmos Billing Data from Banner and DataMart; cycle bill frequency data; and WP 2-1

Note: Transportation special contract billing determinants and rates excluded for confidentiality. Their volumes and bill counts are included in the Grand Total.

Atmos Energy Corporation
Missouri Jurisdiction
Cost of Gas
Twelve Months Ended September 30, 2005

Line No.	Description	Div 70 Kirksville (b)	Div 71 Butler (c)	Div 72 SEMO (d)	Div 97 Missouri (e)	Total UCG Amount (f)	Div 29 Missouri (g)	Total Missouri (i)
1	Missouri Sales Volumes Ccf	7,036,507	3,955,617	29,642,852	15,687,278	56,322,254	372,075	56,694,329
2								
3	Adjustments Ccf	403,599	598,731	1,703,173	1,338,492	4,043,994	29,250	4,073,245
4								
5	Normalized Sales Volumes Ccf	7,440,106	4,554,348	31,346,025	17,025,770	60,366,249	401,325	60,767,574
6								
7	Per Unit Base Gas Cost proposed	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	
8								
9	Weather Adjusted Base Gas Cost							
10	on a Sales Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11								
12								
13								
14	Per-book Gas Supply Expense:							
15	804.0	4,181,003	2,370,883	19,678,531	10,416,217	36,646,634	292,506	36,939,140
16	804.5	1,182,403	395,230	4,354,406	1,911,809	7,843,848	56,950	7,900,798
17	805.0							
18	805.1	2,652,498	1,535,156	15,219,542	5,858,483	25,265,679	229,990	25,495,669
19	805.2	2,017,814	1,011,685	7,135,155	2,994,815	13,159,469	38,562	13,198,031
20	805.3	138,846	93,014	1,477,132	390,680	2,099,672	-	2,099,672
21	805.4				21,330	21,330	29,535	50,865
22	805.6	-	-	-	-	-	-	-
23	805.7	-	-	-	17,575	17,575	-	17,575
24	805.8	5,873	6,932	69,168	10,323	92,296	5,031	97,327
25	805.9	(5,295,683)	(2,780,654)	(24,318,532)	(11,961,667)	(44,356,536)	(319,169)	(44,675,705)
26	807.0	-	-	-	-	-	-	-
27	808.1	2,139,550	815,100	5,464,927	3,402,558	11,822,135	29,922	11,852,057
28	808.2	(2,207,275)	(800,568)	(5,179,331)	(3,768,920)	(11,956,094)	(60,205)	(12,016,299)
29	812.0	-	(1)	(1)	2	-	-	-
30	813.0	97,579	33,859	95,403	(3,061)	223,780	4,114	227,894
31	Total per-book Gas Supply Exp	4,912,608	2,680,636	23,996,400	9,290,144	40,879,788	307,236	41,187,024
32								
33	Adjustment to remove 813.0 - for							
34	nonrecoverable exp per ACA audits.	(97,579)	(33,859)	(95,403)	3,061	(223,780)	(4,114)	(227,894)
35	Adjusted per-book Gas Supply Exp.	\$ 4,815,029	\$ 2,646,777	\$ 23,900,997	\$ 9,293,205	\$ 40,656,008	\$ 303,122	\$ 40,959,130

Atmos Energy Corporation
Missouri Jurisdiction
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2005

Line No.	Description	Reference	Div 70 Kirksville (b)	Div 71 Butler (c)	Div 72 SEMO (d)	Div 97 Missouri (e)	Total UCG Amount (f)	Div 29 GGC Missouri (g)	Total Missouri (h)
1	Total non-gas Operation and Maintenance Exp - per book	WP 4-1	\$ 385,348	\$ 321,714	\$ 2,184,186	\$ 5,496,912	\$ 8,388,160	\$ 60,046	\$ 8,448,206
2									
3	<u>Adjustments to Operation & Maintenance Expenses</u>								
7	Labor Adjustment	WP 4-2	28,206	18,202	164,945	73,631	284,984	2,567	287,551
8	Benefits Adjustment	WP 4-3	26,761	18,652	151,705	64,997	262,115	1,902	264,017
9	Remove Merger and Integration (FY05 acct 920)	WP 4-4	-	-	-	(112,494)	(112,494)	-	(112,494)
10	Adjust O&M for postage increase	WP 4-5	1,432	897	8,445	3,467	14,241	113	14,354
11	Adjust bad debt expense to 3 yr average level net write-offs	WP 4-6	44,285	39,978	366,402	177,178	627,843	7,239	635,082
12	Remove gas cost portion of bad debt - propose PGA recovery	WP 4-6	(38,425)	(29,140)	(281,275)	(127,419)	(476,259)	(4,955)	(481,213)
13	Restore gas cost portion bad debt - repriced to NYMEX future	WP 4-6	67,623	62,905	484,630	271,729	886,887	8,170	895,057
14	Remove non-recurring MGP Environ Exp (Dec04 acct 880)	WP 4-7				(1,082,979)	(1,082,979)		(1,082,979)
15	Reclass Legal Outside Service from TN to MO	WP 4-8			37,283		37,283		37,283
16	Projected Rate Case Exp. Amortized over 3 yrs.	WP 4-9	12,202	7,750	73,073	29,983	123,008	992	124,000
17	Adjust SSU O&M allocation to Missouri.	WP 4-10	(13,052)	(8,290)	(78,168)	(32,074)	(131,584)	(1,061)	(132,646)
18	Remove promotional, institutional advertising and materials	WP 4-11	(2,495)	(1,584)	(14,940)	(6,130)	(25,149)	(203)	(25,352)
19	Remove charitable donations and contributions.	WP 4-12	(385)	(245)	(2,307)	(947)	(3,884)	(31)	(3,915)
20	Remove club dues and memberships.	WP 4-13	(518)	(329)	(3,104)	(1,273)	(5,224)	(42)	(5,266)
21	Remove employee social activities.	WP 4-14	(6,482)	(4,117)	(38,820)	(15,929)	(65,348)	(527)	(65,875)
22	Total Adjustments		119,151	104,678	867,869	(758,259)	333,440	14,165	347,605
23									
24	Total Adjusted Operation and Maintenance Expenses		\$504,499	\$426,392	\$3,052,055	\$4,738,653	\$8,721,600	\$74,211	\$8,795,811

Atmos Energy Corporation
Missouri Jurisdiction
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2005

Line No.	Description	70 Kirksville	71 Butler	72 SEMO	97 MidSt MO	Tot MidSt Missouri	29 CoKs MO	Total Missouri
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>Taxes Other Than Income Taxes Acct 4081</u>								
1	FICA	15,559	11,504	82,619	33,863	143,545	1,449	144,994
2	Federal Unemployment	344	231	1,707	666	2,948	19	2,967
3	State Unemployment	578	364	2,662	1,014	4,618	19	4,637
4	Benefit Load	83	0	66	0	149	0	149
5	Allocated Taxes Other	0	0	0	106,738	106,738	1,257	107,995
6	Ad Valorem	72,000	84,000	231,204	591,204	978,408	24,000	1,002,408
7	Franchise	0	0	0	26,372	26,372	30,000	56,372
8	DOT User Tax	3,924	0	24,126	0	28,050	0	28,050
9	State PSC Assessment	0	0	0	162,715	162,715	0	162,715
10								
11	Total Per Books	92,488	96,099	342,384	922,572	1,453,543	56,744	1,510,287
12								
13	<u>Adjustments:</u>							
14	Ad Valorem - MO pymts	\$ 80,970	\$ 55,518	\$ 430,786	\$ 376,644	\$ 943,918	\$ 23,178	\$ 967,096
15	Ad Valorem allocated pymts	180	115	1,080	443	1,818	104	1,922
16	Capitalized accrual	0	0	(8,796)	(8,796)	(17,592)	0	(17,592)
17	Total AdValorem Taxes Paid	81,150	55,632	423,070	368,291	928,144	23,282	951,427
18	less per book MO expense	(72,000)	(84,000)	(231,204)	(591,204)	(978,408)	(24,000)	(1,002,408)
19	<u>Ad Valorem tax Adjustment</u>	<u>\$ 9,150</u>	<u>\$ (28,368)</u>	<u>\$ 191,866</u>	<u>\$ (222,913)</u>	<u>\$ (50,264)</u>	<u>\$ (718)</u>	<u>\$ (50,981)</u>
20								
21	Payroll Related Taxes	2,256	1,456	13,196	5,890	22,799	205	23,004
22	PSC fee Adjustment				(23,414)	(23,414)		(23,414)
23	<u>Total Adjustments</u>	<u>11,407</u>	<u>(26,912)</u>	<u>205,062</u>	<u>(240,436)</u>	<u>(50,879)</u>	<u>(512)</u>	<u>(51,391)</u>
24								
25								
26	Total Taxes Other Than Income							
27	Taxes, As Adjusted	<u>\$ 103,895</u>	<u>\$ 69,187</u>	<u>\$ 547,446</u>	<u>\$ 682,136</u>	<u>\$ 1,402,664</u>	<u>\$ 56,232</u>	<u>\$ 1,458,896</u>
28								
29								
30	<u>Calculation of Payroll Tax Adj</u>							
31	Labor Adj WP 4-2	28,206	18,202	164,945	73,631	284,984	2,567	287,551
32	composite Payroll tax rate	8%	8%	8%	8%	8%	8%	8%
33		<u>\$ 2,256</u>	<u>\$ 1,456</u>	<u>\$ 13,196</u>	<u>\$ 5,890</u>	<u>\$ 22,799</u>	<u>\$ 205</u>	<u>\$ 23,004</u>
34								
35	<u>Calculation of PSC fee Adj</u>							
36	June 2005 assesment to Atmos				\$ 139,301			
37	FY05 per book expense				162,715			
38	difference				<u>\$ (23,414)</u>			

Atmos Energy Corporation
Missouri Jurisdiction
Depreciation and Amortization Expense
Twelve Months Ended September 30, 2005

Line No.	Description	70 Kirkville	71 Butler	72 SEMO	97 Missouri	Total MidStates Missouri	29 COKS Missouri	Total Missouri
	(a)	(b)	(c)	(d)	(e)	(h)	(i)	(h)
1	Per-book Depreciation Expense acct 4030	\$ 209,958	\$ 159,596	\$ 1,374,376	\$ 1,637,620	\$ 3,381,550	\$ 40,338	\$ 3,421,888
2	Per-book Amortization Other Gas Plant Exp acct 4043	2,454	300	3,800	2,487	9,041		9,041
3	Depreciation and Amortization Expense per book	\$ 212,412	\$ 159,896	\$ 1,378,176	\$ 1,640,107	\$ 3,390,591	\$ 40,338	\$ 3,430,929
4	Existing Rates							
5	Adjustment to reflect Year End Level of							
6	Plant and Current Depreciation rates	43,502	23,125	196,255	(153,332)	109,551	(1,239)	108,312
7								
8	Total Depreciation and Amortization Expense, As Adjusted	\$255,914	\$183,021	\$1,574,431	\$1,486,775	\$3,500,142	\$39,099	\$3,539,241
9								
10	ALG Rates Proposed							
11	Adjustment to reflect Year End Level of							
12	Plant and Current Depreciation rates	19,417	9,071	170,991	(515,746)	(316,266)	(3,374)	(319,640)
13								
14	Total Depreciation and Amortization Expense, As Adjusted	\$231,829	\$168,967	\$1,549,167	\$1,124,361	\$3,074,325	\$36,964	\$3,111,289

Atmos Energy Corporation
Missouri Jurisdiction
Rate Base and Return Calculation
Twelve Months Ended September 30, 2005

Schedule RMB-7

Line No.	Description (a)	Total Missouri (b)	reference (c)
1	Net Plant-in-Service	\$55,006,710	WP 7-1
2			
3	Work in Progress [1]	3,512,743	WP 7-3
4			
5	Accumulated Deferred Income Tax	(11,833,786)	WP 7-4
6			
7	Customer Advances for Construction [1]	(42,465)	WP 7-5
8			
9	Customer Deposits [1]	(1,950,734)	WP 7-5
10			
11	Storage Gas repriced [1]	11,633,562	WP 7-6
12			
13	Working Capital:		
14	Prepayments [1]	93,626	WP 7-7
15	Fuel Stock [1]	178,225	WP 7-8
16	Cash Requirements	174,379	Sched THP-1
17			
18	Total Rate Base	<u>\$56,772,261</u>	
19			
20	Adjustments:		
21	Rate Base Cr per ANG Acquisition Order	(\$916,667)	WP 7-9
22	Reverse Accum Deprec on Land - Div72	\$120,314	Jan06 JE
23	Adjusted Rate Base	<u>\$55,975,908</u>	
24			
25	Proforma ROR	8.59%	Sched RMB-9
26	Return on Rate Base	<u>\$4,808,330</u>	

[1] 13 Month Average

Atmos Energy Corporation
Missouri Jurisdiction
Computation of Federal & State Income Taxes
Twelve Months Ended September 30, 2005

Line No.	Description	Total Missouri	reference
	(a)	(b)	(c)
1	Return on Rate Base	\$4,808,330	Sched RMB-7
2			
3	Interest Deduction *	<u>1,880,790</u>	line 15
4			
5	Equity Portion of Return	2,927,540	
6			
7	Application of Composite Income Tax Rate 39.06%	1,143,570	
8			
9	Tax Expansion Factor	<u>1.64103</u>	
10			
11	Total Income Tax Liability	<u><u>\$1,876,628</u></u>	
12	*Calculation of Interest Deduction		
13	Adjusted Rate Base	\$ 55,975,908	Sched RMB-7
14	Weighted cost of Debt	<u>3.36%</u>	Sched RMB-9
15	Interest Deduction (line 13 x line 14)	<u><u>\$ 1,880,790</u></u>	

Atmos Energy Corporation
Missouri Jurisdiction
Capital Structure and Cost of Capital

Projected at June 30, 2006

Line No.	Atmos Consolidated Description (a)	Capital (b)	Percent (c)	Cost Rate (d)	Wtd Cost of Capital (e)	reference
1	Projected Long Term Debt Capital	\$2,184,082,467	56.45%	5.96%	3.36%	WP 9-1-2; WP 9-2-2
2	Projected Short Term Debt Capital	0	0.00%	6.33%	0.00%	WP 9-1-2
3	Projected Equity Capital	1,684,996,708	43.55%	12.00%	5.23%	WP 9-1-2; Murry testimony
4						
5						
6	Total Capital	<u>\$3,869,079,175</u>	<u>100.00%</u>		<u>8.59%</u>	

Test Year End
As of September 30, 2005

7	Long Term Debt Capital	\$2,186,367,572	55.58%	5.83%	3.24%	WP 9-1-1; WP 9-2-1
8	Short Term Debt Capital	144,809,035	3.68%	4.03%	0.15%	WP 9-1-1
9	Equity Capital	1,602,421,868	40.74%	12.00%	4.89%	WP 9-1-1; Murry testimony
10						
11						
12	Total Capital	<u>\$3,933,598,474</u>	<u>100.00%</u>		<u>8.28%</u>	

Atmos Energy Corporation
Missouri Jurisdiction
Interest Expense on Security Deposit Adjustment
Twelve Months Ended September 30, 2005

Line No.	Description	Div 70 Kirksville	Div 71 Butler	Div 72 SEMO	Div 97 MidSt MO	Total MidSt Amount	Div 29 CO/KS-MO	Total Missouri	reference
1	13 month avg Security Deposits	211,474	128,482	1,175,113	425,544	1,940,613	\$10,120	\$1,950,734	WP 7-5
2									
3	Interest Rate - Current Tariff 228	9.50%	9.50%	9.50%	6.00%		9.00%		tariff
4									
5	Expense Adj using current Tariff	\$ 20,090	\$ 12,206	\$ 111,636	\$ 25,533	\$ 169,464	\$ 911	\$ 170,375	
6									
7	Proposed interest Rate	8.25%	8.25%	8.25%	8.25%		8.25%		proposed
8									
9	Expense Adjustment proposed	\$ 17,447	\$ 10,600	\$ 96,947	\$ 35,107	\$ 160,101	\$ 835	\$ 160,936	

* Note - Proposed is the prime bank lending rate + 1% from Wall St Jml end of preceeding cal year.
As of 12/30/05, the Prime Rate was 7.25%, and the interest rate would be 8.25%

Source for Interest Rate: current Tariff Book Sheet # 228; proposed Testimony M.Ellis

Atmos Energy Corporation
Missouri Jurisdiction
Weather Adjustment Summary
Test year Twelve Months Ended September 30, 2005

Sched RMB-2
 WP 2-1

Line No.	Description	Total	Div 29	Div 70	Div 71	Div 72	Div 97
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Kansas City Area Residential (29 and 71)</u>						
2	Volumes (Ccf)	2,560,641	287,392		2,273,249		
3	Weather Adjustment	202,248	22,699		179,549		
4							
5	<u>Kansas City Area Commercial (29 and 71)</u>						
6	Volumes (Ccf)	1,110,195	84,683		1,025,513		
7	Weather Adjustment	85,886	6,551		79,335		
8							
9	<u>Quincy Area Residential (97 and 70)</u>						
10	Volumes (Ccf)	12,205,314		3,665,783			8,539,531
11	Volumes (Ccf) - Palmyra	911,031					911,031
12	Total	13,116,345		3,665,783			9,450,562
13							
14	Weather Adjustment	918,236		256,631			597,827
15	Weather Adjustment - Palmyra						63,779
16							
17	<u>Quincy Area Commercial (97 and 70)</u>						
18	Volumes (Ccf) -	6,868,878		2,352,075			4,516,803
19	Volumes (Ccf) - Palmyra	575,281					575,281
20	Total	7,444,159		2,352,075			5,092,084
21							
22	Weather Adjustment	465,145		146,968			282,231
23	Weather Adjustment - Palmyra						35,946
24							
25	<u>Paducah Area Residential (72 and part of 97)</u>						
26	Volumes (Ccf) -	18,716,607				18,505,280	211,327
27							
28	Weather Adjustment	1,214,268				1,200,558	13,710
29							
30	<u>Paducah Area Commercial</u>						
31	Volumes (Ccf) -	9,420,082				9,318,070	102,012
32							
33	Weather Adjustment	519,804				514,175	5,629
34							
35							
36	total weather adj Ccf	<u>3,405,587</u>					

Source - Cagle Schedules and workpapers; WP 2-2; Banner and DataMart Cycle Bill Frequency data

Atmos Energy Corporation
Missouri Jurisdiction
Weather Regression
Test year Twelve Months Ended September 30, 2005

Sched RMB-2
WP 2-2

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
	Kansas City Area Residential (29 and 71)					Weather	Cycle			Weather	Weather	Normal	Normal	Weather
Line		No. of		Sales	Base Sales	Sensitive	Actual	Normal		Dependency	Adjustment	Sales	Sales	Adjustment
No.	Month	Bills	Ccf	per Bill	per Bill	Sales per Bill	HDD	HDD	Deviation		per Bill	per Bill	Total	Total
1		Oct-04	3,550	68,656	19,3397	7.5	11,8569	136	137	(1)	0.1303	0.13	19,47	461
2		Nov-04	3,615	138,262	38,2467	7.5	30,7639	339	461	(122)	0.1303	15.90	54,15	57,478
3		Dec-04	3,684	379,610	103,0428	7.5	95,5600	730	812	(82)	0.1303	10.68	113,72	39,345
4		Jan-05	3,728	572,155	153,4751	7.5	145,9923	1,104	1,094	10	0.1303	(1.30)	152,18	(4,846)
5		Feb-05	3,730	498,139	133,5492	7.5	126,0664	945	1,061	(116)	0.1303	15.11	148,66	56,360
6		Mar-05	3,747	352,973	94,2014	7.5	86,7186	678	726	(48)	0.1303	6.25	100,45	23,418
7		Apr-05	3,747	253,499	67,6538	7.5	60,1710	424	491	(67)	0.1303	8.73	76,38	32,711
8		May-05	3,689	129,906	35,2145	7.5	27,7317	249	197	52	0.1303	(6.78)	28,43	(25,011)
9		Jun-05	3,605	53,388	14,8096	7.5	7,3268	11	44	(33)	0.1303	4.30	19,11	15,502
10		Jul-05	3,541	41,769	11,7957	7.5	4,3129	0	0	0	0.1303	0.00	11,80	0
11		Aug-05	3,521	35,223	10,0036	7.5	2,5208	0	0	0	0.1303	0.00	10,00	0
12		Sep-05	3,502	37,062	10,5831	7.5	3,1003	5	20	(15)	0.1303	1.95	12,53	6,829
13	Grand Total		43,659	2,560,641				4,621	5,043	(422)			2,762,889	202,248
14														
15														
16														
17	Kansas City Area Commercial (29 and 71)					Weather	Cycle			Weather	Weather	Normal	Normal	Weather
18		No. of		Sales	Base Sales	Sensitive	Actual	Normal		Dependency	Adjustment	Sales	Sales	Adjustment
19		Bills	Ccf	per Bill	per Bill	Sales per Bill	HDD	HDD	Deviation		per Bill	per Bill	Total	Total
20		Month												
21		Oct-04	551	34,058	61,8105	25.0	36,8105	136	137	(1)	0.3565	0.36	62,17	198
22		Nov-04	563	57,752	102,5789	25.0	77,5789	339	461	(122)	0.3565	43,49	82,237	24,485
23		Dec-04	573	159,964	279,1699	25.0	254,1699	730	812	(82)	0.3565	29,23	176,713	16,749
24		Jan-05	572	253,872	443,8317	25.0	418,8317	1,104	1,094	10	0.3565	(3,57)	440,26	(2,042)
25		Feb-05	580	215,287	371,1843	25.0	346,1843	945	1,061	(116)	0.3565	41,35	412,53	23,983
26		Mar-05	577	147,518	255,6646	25.0	230,6646	678	726	(48)	0.3565	17,11	272,77	9,873
27		Apr-05	570	94,963	166,6010	25.0	141,6010	424	491	(67)	0.3565	23,89	190,49	13,617
28		May-05	568	49,483	87,1182	25.0	62,1182	249	197	52	0.3565	(18,54)	68,58	(10,531)
29		Jun-05	559	30,834	55,1598	25.0	30,1598	11	44	(33)	0.3565	11,76	66,92	6,574
30		Jul-05	556	23,771	42,7539	25.0	17,7539	0	0	0	0.3565	0,00	42,75	(0)
31		Aug-05	558	21,600	38,7090	25.0	13,7090	0	0	0	0.3565	0,00	38,71	0
32		Sep-05	557	21,094	37,8699	25.0	12,8699	5	20	(15)	0.3565	5,35	43,22	2,979
33	Grand Total		6,784	1,110,195				4,621	5,043	(422)			1,196,081	85,886

Atmos Energy Corporation
Missouri Jurisdiction
Weather Regression

Sched RMB-2
WP 2-2

Test year Twelve Months Ended September 30, 2005

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
34	<u>Quincy Area Residential (97 and 70)</u>													
35		No. of		Sales	Base Sales	Weather	Cycle				Weather	Normal	Normal	Weather
36		Bills	Ccf	per Bill	per Bill	Sensitive	Actual	Normal			Adjustment	Sales	Sales	Adjustment
37	Month					Sales per Bill	HDD	HDD	Deviation	Dependency	per Bill	per Bill	Total	Total
38														
39	Oct-04	16,915	394,063	23,2967	7.0	16,3224	184	196	(12)	0.1294	1.55	24.85	420,282	26,219
40	Nov-04	17,265	739,465	42,8303	7.0	35,8561	424	525	(101)	0.1294	13.07	55.90	965,119	225,654
41	Dec-04	17,593	1,747,160	99,3099	7.0	92,3357	749	807	(58)	0.1294	7.51	106.82	1,879,283	132,123
42	Jan-05	17,720	2,937,756	165,7876	7.0	158,8133	1,116	1,164	(48)	0.1294	6.21	172.00	3,047,797	110,041
43	Feb-05	17,761	2,424,985	136,5343	7.0	129,5600	1,027	1,138	(111)	0.1294	14.36	150.89	2,680,033	255,048
44	Mar-05	18,042	2,003,968	111,0724	7.0	104,0982	824	808	16	0.1294	(2.07)	109.00	1,966,621	(37,347)
45	Apr-05	17,903	1,311,577	73,2602	7.0	66,2859	449	530	(81)	0.1294	10.48	83.74	1,499,200	187,623
46	May-05	17,673	672,593	38,0576	7.0	31,0834	279	237	42	0.1294	(5.43)	32.63	576,628	(95,965)
47	Jun-05	17,130	286,027	16,6975	7.0	9,7232	30	67	(37)	0.1294	4.79	21.49	368,080	82,053
48	Jul-05	16,909	220,628	13,0480	7.0	6,0738	0	4	(4)	0.1294	0.52	13.57	229,421	8,793
49	Aug-05	16,796	187,324	11,1529	7.0	4,1787	0	3	(3)	0.1294	0.39	11.54	193,874	6,550
50	Sep-05	16,774	190,798	11,3746	7.0	4,4004	7	15	(8)	0.1294	1.04	12.41	208,243	17,445
51	Grand Total	208,481	13,116,345				5,089	5,494	(405)				14,034,581	918,236
52														
53														
54	<u>Quincy Area Commercial</u>													
55		No. of		Sales	Base Sales	Weather	Cycle				Weather	Normal	Normal	Weather
56		Bills	Ccf	per Bill	per Bill	Sensitive	Actual	Normal			Adjustment	Sales	Sales	Adjustment
57	Month					Sales per Bill	HDD	HDD	Deviation	Dependency	per Bill	per Bill	Total	Total
58	Oct-04	2,501	332,386	132,9011	52.3	80,5723	184	196	(12)	0.4485	5.38	138.28	345,841	13,455
59	Nov-04	2,547	537,830	211,1622	52.3	158,8334	424	525	(101)	0.4485	46.30	255.46	653,209	115,379
60	Dec-04	2,557	1,073,027	419,6429	52.3	367,3142	749	807	(58)	0.4485	26.01	445.65	1,139,535	66,508
61	Jan-05	2,570	1,538,256	598,5433	52.3	546,2145	1,116	1,164	(48)	0.4485	21.53	620.07	1,583,588	55,332
62	Feb-05	2,587	1,265,177	489,0518	52.3	436,7230	1,027	1,138	(111)	0.4485	49.78	538.83	1,393,958	128,781
63	Mar-05	2,565	1,042,801	406,5502	52.3	354,2214	824	808	16	0.4485	(7.18)	399.37	1,024,385	(18,416)
64	Apr-05	2,575	595,060	231,0911	52.3	178,7623	449	530	(81)	0.4485	36.33	267.42	688,609	93,549
65	May-05	2,547	322,422	126,5889	52.3	74,2602	279	237	42	0.4485	(18.84)	107.75	274,437	(47,985)
66	Jun-05	2,517	200,498	79,6576	52.3	27,3288	30	67	(37)	0.4485	16.59	96.25	242,255	41,757
67	Jul-05	2,489	176,892	71,0696	52.3	18,7408	0	4	(4)	0.4485	1.79	72.86	181,347	4,455
68	Aug-05	2,507	163,817	65,3437	52.3	13,0149	0	3	(3)	0.4485	1.35	66.69	167,201	3,384
69	Sep-05	2,492	195,993	78,6489	52.3	26,3201	7	15	(8)	0.4485	3.59	82.24	204,939	8,946
70	Grand Total	30,454	7,444,159				5,089	5,494	(405)				7,909,304	465,145
71														

Atmos Energy Corporation

Missouri Jurisdiction

Weather Regression

Test year Twelve Months Ended September 30, 2005

Sched RMB-2

WP 2-2

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
72														
73	<u>Paducah Area Residential (72 and part of 97)</u>													
74		No. of		Sales	Base Sales	Weather	Cycle							
75	Month	Bills	Ccf	per Bill	per Bill	Sensitive	Actual	Normal	Deviation	Weather	Weather	Normal	Normal	Weather
76						Sales per Bill	HDD	HDD		Dependency	Adjustment	per Bill	Sales	Adjustment
77											per Bill		Total	Total
78	Oct-04	30,704	530,335	17,2725	8.5	8,7451	98	106	(8)	0.1308	1.05	18.32	562,574	32,239
79	Nov-04	31,048	885,678	28,5261	8.5	19,9987	239	352	(113)	0.1308	14.78	43.31	1,344,568	458,890
80	Dec-04	31,667	2,565,379	81,0111	8.5	72,4837	582	663	(81)	0.1308	10.59	91.60	2,900,733	335,354
81	Jan-05	31,998	4,142,479	129,4606	8.5	120,9331	791	892	(101)	0.1308	13.21	142.67	4,565,172	422,693
82	Feb-05	32,232	3,457,731	107,2763	8.5	98,7489	816	866	(50)	0.1308	6.54	113.82	3,668,528	210,797
83	Mar-05	32,434	2,872,808	88,5740	8.5	80,0466	646	590	56	0.1308	(7.32)	81.25	2,635,391	(237,417)
84	Apr-05	32,029	1,826,722	57,0334	8.5	48,5060	324	386	(62)	0.1308	8.11	65.14	2,086,477	259,755
85	May-05	31,359	884,235	28,1972	8.5	19,6697	200	123	77	0.1308	(10.07)	18.13	568,450	(315,785)
86	Jun-05	31,011	447,144	14,4189	8.5	5,8915	18	24	(6)	0.1308	0.78	15.20	471,332	24,188
87	Jul-05	30,549	395,284	12,9393	8.5	4,4119	0	0	0	0.1308	0.00	12.94	395,284	0
88	Aug-05	30,495	346,780	11,3717	8.5	2,8443	0	0	0	0.1308	0.00	11.37	346,780	0
89	Sep-05	30,197	362,032	11,9890	8.5	3,4616	0	6	(6)	0.1308	0.78	12.77	385,586	23,554
90	Grand Total	375,723	18,716,607				3,714	4,008	(294)				19,930,875	1,214,268
91	<u>Paducah Area Commercial</u>													
92		No. of		Sales	Base Sales	Weather	Cycle							
93	Month	Bills	Ccf	per Bill	per Bill	Sensitive	Actual	Normal	Deviation	Weather	Weather	Normal	Normal	Weather
94						Sales per Bill	HDD	HDD		Dependency	Adjustment	per Bill	Sales	Adjustment
95											per Bill		Total	Total
96	Oct-04	4,251	394,602	92,8256	54.3	38,5461	98	106	(8)	0.4075	3.26	96.09	408,460	13,858
97	Nov-04	4,293	512,195	119,3093	54.3	65,0298	239	352	(113)	0.4075	46.05	165.36	709,887	197,692
98	Dec-04	4,352	1,226,621	281,8523	54.3	227,5728	582	663	(81)	0.4075	33.01	314.86	1,370,281	143,660
99	Jan-05	4,378	1,936,455	442,3150	54.3	388,0355	791	892	(101)	0.4075	41.16	483.47	2,116,653	180,198
100	Feb-05	4,407	1,613,877	366,2077	54.3	311,9282	816	866	(50)	0.4075	20.38	386.59	1,703,692	89,815
101	Mar-05	4,403	1,288,132	292,5578	54.3	238,2784	646	590	56	0.4075	(22.82)	269.74	1,187,656	(100,476)
102	Apr-05	4,356	840,558	192,9656	54.3	138,6861	324	386	(62)	0.4075	25.27	218.24	950,634	110,076
103	May-05	4,328	419,216	96,8614	54.3	42,5820	200	123	77	0.4075	(31.38)	65.48	283,404	(135,812)
104	Jun-05	4,270	286,327	67,0556	54.3	12,7762	18	24	(6)	0.4075	2.45	69.51	296,789	10,462
105	Jul-05	4,252	265,006	62,3251	54.3	8,0456	0	0	0	0.4075	0.00	62.33	265,006	(0)
106	Aug-05	4,247	268,648	63,2559	54.3	8,9765	0	0	0	0.4075	0.00	63.26	268,648	0
107	Sep-05	4,217	368,445	87,3713	54.3	33,0918	0	6	(6)	0.4075	2.45	89.82	378,776	10,331
	Grand Total	51,754	9,420,082				3,714	4,008	(294)				9,939,886	519,804

3,405,587

Source - Cagle Schedules and workpapers; Banner and DataMart Cycle Bill Frequency data

Atmos Energy Corporation
Missouri Jurisdiction
Revenue Per Books
Twelve Months Ended September 30, 2005

Line No.	FERC Acct. No.	Description	Div 70 Kirksville (c)	Div 71 Butler (d)	Div 72 SEMO (e)	Div 97 Missouri (f)	Total UCG Amount (g)	Div 29 GGC Missouri (h)	Total Missouri (i)
Operating Revenue									
1	4800	4800 Residential sales	(3,344,688)	(2,207,795)	(20,081,123)	(9,260,117)	(34,893,723)	(346,227)	(35,239,950)
2	4805	4805 Unbilled Residenti	5,260	16,523	(64,908)	1,551	(41,574)	(5,871)	(47,445)
3	4811	4811 Commercial Revenue	(2,420,310)	(1,352,299)	(8,940,088)	(4,401,453)	(17,114,150)	(56,377)	(17,170,527)
4	4812	4812 Industrial Revenue	(162,764)	(144,006)	(1,743,663)	(372,348)	(2,422,781)	-	(2,422,781)
5	4815	4815 Unbilled Comm	(7,991)	(14,852)	(48,679)	(14,205)	(85,727)	247	(85,480)
6	4816	4816 Unbilled Industrial	(4,389)	(8,905)	36,611	(2,651)	20,666	-	20,666
7	4820	4820 Other Sales Pub Auth	-	-	-	(27,178)	(27,178)	(42,142)	(69,320)
8	4825	4825 Unbilled Pub Auth	-	-	-	(6,743)	(6,743)	491	(6,252)
9	4870	4870 Forfeited Discount	(1)	(8)	(5)	(42,925)	(42,939)	(966)	(43,905)
10	4880	4880 Misc service rev	(9,497)	(6,419)	(63,875)	(22,723)	(102,514)	(386)	(102,900)
11	4890	4890 Revenue transporta	-	-	(152,315)	-	(152,315)	-	(152,315)
12	4895	4895 Revenue Transp Com	(501)	-	(2,187)	(12,358)	(15,046)	-	(15,046)
13	4896	4896 Revenue Transp Ind	(197,057)	(7,170)	(1,393,917)	(288,391)	(1,886,535)	-	(1,886,535)
14	4930	4930 Rent from Gas Property	-	-	-	(1,400)	(1,400)	-	(1,400)
15	4950	4950 Other Gas Revenue	-	-	-	-	-	-	-
16		Total Operating Revenue	(\$6,141,938)	(\$3,724,931)	(\$32,454,149)	(\$14,450,941)	(\$56,771,959)	(\$451,231)	(\$57,223,190)
Summary of Rev									
21		Residential Sales	\$ (3,339,428)	\$ (2,191,272)	\$ (20,146,031)	\$ (9,258,566)	\$ (34,935,297)	\$ (352,098)	\$ (35,287,395)
22		Public Authority	-	-	-	(33,921)	(33,921)	(41,651)	(75,572)
23		Commercial Sales	(2,428,301)	(1,367,151)	(8,988,767)	(4,415,658)	(17,199,877)	(56,130)	(17,256,007)
24		Industrial Sales	(167,153)	(152,911)	(1,707,052)	(374,999)	(2,402,115)	-	(2,402,115)
25		Tot Sales Revenue	(5,934,882)	(3,711,334)	(30,841,850)	(14,083,144)	(54,571,210)	(449,879)	(55,021,089)
26		Transportation Revenue	(197,558)	(7,170)	(1,548,419)	(300,749)	(2,053,896)	-	(2,053,896)
27		Other	(9,498)	(6,427)	(63,880)	(67,048)	(146,853)	(1,352)	(148,205)
28		Total Revenue	(6,141,938)	(3,724,931)	(32,454,149)	(14,450,941)	(56,771,959)	(451,231)	(57,223,190)
Summary (numeric signs reversed)									
31		Tot Sales Revenue	\$ 5,934,882	\$ 3,711,334	\$ 30,841,850	\$ 14,083,144	\$ 54,571,210	\$ 449,879	\$ 55,021,089
32		Total Gas Supply Expenses - adjusted	(4,815,029)	(2,646,777)	(23,900,997)	(9,293,205)	(40,656,008)	(303,122)	(40,959,130)
33		Sales Margin	1,119,853	1,064,557	6,940,853	4,789,939	13,915,202	146,757	14,061,959
34		Transp & Other	207,056	13,597	1,612,299	367,797	2,200,749	1,352	2,202,101
35		Margin	\$ 1,326,909	\$ 1,078,154	\$ 8,553,152	\$ 5,157,736	\$ 16,115,951	\$ 148,109	\$ 16,264,060

Atmos Energy Corporation
Missouri Jurisdiction
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2005

Line No.	FERC Acct. No.	Description	Div 70 Kirksville (c)	Div 71 Butler (d)	Div 72 SEMO (e)	Div 97 Missouri (f)	Total UCG Amount (g)	Div 29 GGC Missouri (h)	Total Missouri (i)
		Manufactured Gas Production Expenses							
		<u>Operation</u>							
1	733	Gas Mixing Expenses	0	0	0	125	125	0	125
2	735	Miscellaneous Production Expenses	0	0	0	640	640	0	640
3									
4		Total Operation	0	0	0	765	765	0	765
5									
6		<u>Maintenance</u>							
7	742	Maintenance of Production Equipment	0	0	0	1425	1425	0	1,425
8									
9		Total Maintenance	0	0	0	1425	1425	0	1,425
10									
11		Total Production Expenses	0	0	0	2190	2190	0	2,190
12									
13		<u>Natural Gas Storage Expenses</u>							
14	820	Measuring & Regulating Station Equipment			12		12		12
15	826	Rents			19		19		19
16	841	Operation Labor and Expenses	21				21		21
17									
18		Total Storage Expenses	21	0	31	0	52	0	52
19									
20		<u>Transmission Expenses</u>							
21		<u>Operation</u>							
22	851	Operating Supervision & Engineering					0		0
23	852	Communication System Expenses					0		0
24	856	Mains Expense	1,490	0	1,254	0	2,744	0	2,744
25	857	Measuring & Regulating Station Equipment	0	0	0	418	418	0	418
26							0		0
27									
28		Total Operation	1,490	0	1,254	418	3,162	0	3,162
29									
30		<u>Maintenance</u>							
31	861	Maintenance Supervision & Engineering					0		0
32	863	Maintenance of Mains					0		0
33	864	Maintenance of Compressor Station Equipment					0		0
34	865	Maintenance of Measuring & Regulating Equipment	0	0	557	0	557	0	557
35	867	Maintenance of Other Equipment					0		0
36									
37		Total Maintenance	0	0	557	0	557	0	557
38									
39		Total Transmission Expenses	1,490	0	1,811	418	3,719	0	3,719
40									
41		<u>Distribution Expenses</u>							
42		<u>Operation</u>							
43	870	Supervision & Engineering	23,914	30,942	290,677	136,489	482,022		482,022
44	871	Load Dispatching & Odorization	1,760	563	8,520	354	11,197		11,197
45	872	Compressor Station Labor & Expense	0	0	128	0	128	0	128
46	874	Mains & Service Expenses	101,848	80,222	522,456	207,806	912,332	5,656	917,988
47	875	Meas. & Reg. Sta. Expenses - General	6,064	2,924	10,155	18,956	38,099	(28)	38,071
48	876	Meas. & Reg. Sta. Expenses - Industrial			1,263	32	1,295	0	1,295
49	877	Meas. & Reg. Sta. Expenses - City Gate					0		0
50	878	Meter & House Reg. Expenses	29,696	21,912	224,874	90,337	366,819	8,116	374,935
51	879	Customer Installations Expenses	36	0	256	(625)	(333)	0	(333)
52	880	Other Expenses	16,728	11,777	29,756	1,097,812	1,156,073	0	1,156,073
53	881	Rents	481	12,492	45,519	6,868	65,360	704	66,064
54									
55		Total Operation	180,527	160,832	1,133,604	1,558,029	3,032,992	14,448	3,047,440
56									
57		<u>Maintenance</u>							
58	885	Supervision & Engineering					0		0
59	886	Structures - Improvements	29	0	0	0	29	0	29
60	887	Mains	14,157	14,919	86,391	64,101	179,568	81	179,649
61	889	Meas. & Reg. Sta. Equip. - General	0	0	259	0	259	0	259
62	890	Meas. & Reg. Sta. Equip. - Industrial					0		0
63	891	Meas. & Reg. Sta. Equip. - City Gate					0		0
64	892	Services	13,007	14,734	62,354	59,316	149,411	0	149,411
65	893	Meter & House Regulators	4,010	1,906	10,183	10,583	26,682	0	26,682
66	894	Other Equipment	34	0	382	461	877	0	877
67	895	Other Equipment					0		0
68									
69		Total Maintenance	31,237	31,559	159,569	134,461	356,826	81	356,907
70									
71		Total Distribution Expenses	211,764	192,391	1,293,173	1,692,490	3,389,818	14,529	3,404,347

Line No.	FERC Acct. No.	Description	Kirksville	Butler	SEMO	Missouri	Amount	Missouri	Missouri
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Customer Accounts Expenses									
72	901	Supervision					0		0
73	902	Meter Reading Expenses	42,274	40,290	226,479	65,532	374,575	4,732	379,307
74	903	Customer Records & Collection Expenses	31,057	14,708	127,302	42,903	215,970	1,768	217,738
75	904	Uncollectible Accounts	8,602	5,374	50,647	20,663	85,286	1,042	86,328
76	905	Misc. Customer Accounts Expenses					0		0
77									
78		Total Customer Accounts Expenses	81,933	60,372	404,428	129,098	675,831	7,542	683,373
79									
80									
81		Customer Service Expenses							
82	907	Supervision					0		0
83	908	Customer Assistance Expenses	191	127	0	3,549	3,867	0	3,867
84	909	Informational and Instructional Advertising Expenses	1,160	1,054	10,311	4,937	17,462	0	17,462
85	910	Misc. Customer Service & Informational Expenses	0	0	2,461	0	2,461	0	2,461
86									
87		Total Customer Service Expenses	1,351	1,181	12,772	8,486	23,790	0	23,790
88									
89		Sales Promotion Expenses							
90	911	Supervision	0	0	2,366	0	2,366	0	2,366
91	912	Demonstrating & Selling Expenses	267	0	2,081	2,474	4,822	0	4,822
92	913	Advertising	529	1,331	7,319	1,015	10,194	0	10,194
93	915	Supervision					0		0
94	916	Miscellaneous Sales Expense					0		0
95									
96		Total Sales Promotion Expenses	796	1,331	11,766	3,489	17,382	0	17,382
97									
98		Administrative and General Expenses							
99	920	Administrative and general salaries					0		0
100	921	Office Supplies & Expense	0	0	(21,661)	112,494	90,833	0	90,833
101	922	Administrative expense Transferred	0	0	0	3,099,236	3,099,236	31,558	3,130,794
102	923	Outside Services	0	0	2,292	232,923	235,215	0	235,215
103	924	Property Insurance - Debits					0		0
104	925	Injuries and Damages	34	0	27	0	61	0	61
105	926	Employee Welfare/Pensions	87,959	66,439	479,365	199,029	832,792	6,417	839,209
106	927	Franchise Requirements					0		0
107	928	Regulatory Commission Expense					0		0
108	929	Duplicate Charges					0		0
109	930	Miscellaneous General	0	0	182	434	616	0	616
110	931	Rents				16,625	16,625		16,625
111									
112									
113		Total Administrative and General Expenses	87,993	66,439	460,205	3,660,741	4,275,378	37,975	4,313,353
114									
115		Total Non-Gas Op & Maint Exp - Unadjusted	385,348	321,714	2,184,186	5,496,912	8,388,160	60,046	8,448,206

source - Oracle - FERC Detail Trial Balance 12 mths ended 9/30/05

Atmos Energy Corporation
Missouri Jurisdiction
Labor Adjustment
Twelve Months Ended September 30, 2005

Line No.	Description	Admin & General Offices											Total Jurisdictional Missouri
		Kirkville Div 70	Butler Div 71	SEMO Div 72	UCG MO Div 97	Tot MidStates Missouri	COKS-MO Div 29	Total Direct Missouri	Shared Srvc Co 10	COKS Gen Office Div 30	MidStates Gen Office Div 91	MidStates Central Admin Div 88	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Non-Union per book Labor Expense	\$ 47,919	\$ 15,837	\$ 207,198	\$ 485,804	756,759	\$ 20,239	776,998	30,145,155	918,556	1,031,407	326,652	
2	Union per book Labor Expense	173,461	149,897	979,907	-	1,303,264	-	1,303,264	-	-	-	-	
3	Exclude per book EIB liability accrual (sub 01010)	-	-	-	-	-	-	-	(144,825)	(79,318)	(115,431)	-	
4	Tot O&M per book Labor Expense	221,380	165,734	1,187,105	485,804	2,060,023	20,239	2,080,262	30,000,330	839,238	915,976	326,652	
5													
6	Allocation to Missouri	100.00%	100.00%	100.00%	100.00%		100.00%		2.06%	0.24%	19.91%	37.49%	
7													
8	Missouri Jurisdictional test year Labor Expense	221,380	165,734	1,187,105	485,804	2,060,023	20,239	2,080,262	618,847	2,036	182,327	122,461	\$ 3,005,934
9													
10	Non-Union merit increase eff Oct 1st annually 3.5% [1]	3.50%	3.50%	3.50%	3.50%		3.50%		3.50%	3.50%	3.50%	3.50%	
11	Union merit increase eff June 1st annually 2% [1]	2.01%	2.01%	2.01%									
12													
13	Non-Union Merit Adjustment	1,677	554	7,252	17,003	26,487	708	27,195	21,660	71	6,381	4,286	
14	Union Merit Adjustment	3,485	3,011	19,685	-	26,181	-	26,181	-	-	-	-	
15	Adjustment for added SSU FTEs not in FY05 test year								201,777				
16	Increase - Missouri Jurisdictional Labor Expense	5,162	3,565	26,937	17,003	52,667	708	53,375	223,437	71	6,381	4,286	\$ 287,551
17													
18	Allocations:												
19	Atmos Shared Srvc (Co 010)	21,986	13,965	131,671	54,027	221,649	1,787	223,437					
20	CO/KS BU General Office (Div 30)					-	71	71					
21	MidStates BU General Office (Div 91)	633	402	3,791	1,556	6,381		6,381					
22	MidStates Central Region Admin Office (Div 88)	425	270	2,546	1,045	4,286		4,286					
23													
24	Total O & M Labor Adjustment	\$ 28,206	\$ 18,202	\$ 164,945	\$ 73,631	\$ 284,984	\$ 2,567	\$ 287,551					
25													
26	Total adjusted Missouri Jurisdictional Labor Expense												\$ 3,293,485

[1] Source: Merit Increase percent and effective date provided by Atmos MidStates VP Human Resources.

[2] Source: WP 4-2-3 & WP 4-2-4.

Atmos Energy Corporation
 Trial Balance Fiscal Year End - O&M Labor
 Current Period: END-05
 Labor Exp Sub Accts 1000-1016 - Expensed to O&M Accts

Sched RMB-4
 WP 4-2-1

	(a)	(b)	(c)	(d)	(e)	(f)
line	Div	Acct	SubAcct	12 mths YTD alloc %		labor exp to MO
		<u>CO/KS - Missouri direct</u>				
1	29	8700	1001	8,472		
2	29	8700	1002	(8,572)		
3	29	8700	1011	100		
4	29	8740	1000	5,495		
5	29	8740	1008	75		
6	29	8750	1008	(28)		
7	29	8780	1000	8,077		
8	29	8780	1008	39		
9	29	8870	1000	81		
10	29	9020	1000	4,668		
11	29	9020	1008	64		
12	29	9030	1000	1,759		
13	29	9030	1008	9		
14				<u>20,239</u>	100.00%	20,239
15						
16		<u>CO/KS Business Unit General Office</u>				
17	30	8700	1000	809,568		
18	30	8700	1001	815,415		
19	30	8700	1002	(718,051)		
20	30	8700	1004	(83,824)		
21	30	8700	1006	1,107		
22	30	8700	1008	1,216		
23	30	8700	1010	79,318		
24	30	8700	1011	351,203		
25	30	8700	1012	(364,743)		
26	30	8700	1014	(1,107)		
27	30	8740	1000	26,738		
28	30	8740	1008	118		
29	30	9020	1000	1,340		
30	30	9030	1008	258		
31				<u>918,556</u>	0.24%	2,229
32						
33		<u>Kirksville MO direct</u>				
34	70	8560	1006	478		
35	70	8560	1013	1,043		
36	70	8560	1014	(478)		
37	70	8700	1000	18,351		
38	70	8700	1001	156,102		
39	70	8700	1002	(93,828)		
40	70	8700	1008	(56)		
41	70	8700	1011	5,351		
42	70	8700	1012	(67,625)		
43	70	8740	1000	56,491		

Atmos Energy Corporation
 Trial Balance Fiscal Year End - O&M Labor
 Current Period: END-05
 Labor Exp Sub Accts 1000-1016 - Expensed to O&M Accts

Sched RMB-4
 WP 4-2-1

	(a)	(b)	(c)	(d)	(e)	(f)
line	Div	Acct	SubAcct	12 mths YTD	alloc %	labor exp to MO
44	70	8740	1008	356		
45	70	8750	1000	5,426		
46	70	8750	1008	28		
47	70	8780	1000	29,588		
48	70	8780	1008	49		
49	70	8800	1000	7,160		
50	70	8800	1008	(36)		
51	70	8870	1000	13,941		
52	70	8870	1008	(68)		
53	70	8920	1000	14,110		
54	70	8920	1008	(52)		
55	70	8930	1000	1,792		
56	70	8930	1008	1		
57	70	9020	1000	42,592		
58	70	9020	1008	(318)		
59	70	9030	1000	30,967		
60	70	9030	1008	15		
61				<u>221,380</u>	100.00%	221,380
62						
63		<u>Butler MO direct</u>				
64	71	8700	1000	19,703		
65	71	8700	1001	104,672		
66	71	8700	1002	(71,493)		
67	71	8700	1008	(250)		
68	71	8700	1011	1,078		
69	71	8700	1012	(34,259)		
70	71	8740	1000	35,166		
71	71	8740	1008	323		
72	71	8750	1000	1,715		
73	71	8750	1008	(1)		
74	71	8780	1000	21,135		
75	71	8780	1008	190		
76	71	8800	1000	3,746		
77	71	8800	1008	17		
78	71	8870	1000	14,278		
79	71	8870	1008	167		
80	71	8920	1000	14,226		
81	71	8920	1008	177		
82	71	8930	1000	146		
83	71	9020	1000	40,274		
84	71	9020	1008	16		
85	71	9030	1000	14,667		
86	71	9030	1008	41		
87				<u>165,734</u>	100.00%	165,734

Atmos Energy Corporation
 Trial Balance Fiscal Year End - O&M Labor
 Current Period: END-05
 Labor Exp Sub Accts 1000-1016 - Expensed to O&M Accts

Sched RMB-4
 WP 4-2-1

	(a)	(b)	(c)	(d)	(e)	(f)
line	Div	Acct	SubAcct	12 mths YTD	alloc %	labor exp to MO
88						
89	SEMO direct					
90	72	8560	1006	824		
91	72	8560	1013	824		
92	72	8560	1014	(824)		
93	72	8700	1000	162,820		
94	72	8700	1001	1,068,527		
95	72	8700	1002	(705,195)		
96	72	8700	1008	218		
97	72	8700	1011	40,417		
98	72	8700	1012	(403,748)		
99	72	8710	1000	213		
100	72	8720	1000	128		
101	72	8740	1000	270,471		
102	72	8740	1008	1,945		
103	72	8750	1000	8,480		
104	72	8750	1008	(85)		
105	72	8780	1000	219,779		
106	72	8780	1008	2,588		
107	72	8800	1000	26,475		
108	72	8800	1008	439		
109	72	8870	1000	83,028		
110	72	8870	1008	851		
111	72	8920	1000	58,094		
112	72	8920	1008	702		
113	72	8930	1000	1,222		
114	72	8930	1008	84		
115	72	9020	1000	227,455		
116	72	9020	1008	(1,023)		
117	72	9030	1000	121,378		
118	72	9030	1008	1,018		
119				<u>1,187,105</u>	100.00%	1,187,105
120						
121	Central Region					
122	88	8700	1000	131,039		
123	88	8700	1001	588,764		
124	88	8700	1002	(278,884)		
125	88	8700	1008	584		
126	88	8700	1012	(309,880)		
127	88	8740	1000	12,798		
128	88	9080	1000	51,876		
129	88	9080	1008	311		
130	88	9090	1000	70,024		
131	88	9090	1008	710		

Atmos Energy Corporation
 Trial Balance Fiscal Year End - O&M Labor
 Current Period: END-05

Sched RMB-4
 WP 4-2-1

Labor Exp Sub Accts 1000-1016 - Expensed to O&M Accts

	(a)	(b)	(c)	(d)	(e)	(f)
line	Div	Acct	SubAcct	12 mths YTD	alloc %	labor exp to MO
132	88	9110	1000	59,420		
133	88	9110	1008	(110)		
134				<u>326,652</u>	37.49%	122,461
135						
136						
137	91	8410	1000	592		
138	91	8410	1008	99		
139	91	8560	1006	1,231		
140	91	8560	1014	(1,231)		
141	91	8700	1000	715,324		
142	91	8700	1001	2,135,815		
143	91	8700	1002	(1,710,619)		
144	91	8700	1004	(176,190)		
145	91	8700	1008	2,936		
146	91	8700	1010	115,431		
147	91	8700	1011	773,827		
148	91	8700	1012	(1,020,436)		
149	91	8710	1000	15,122		
150	91	8710	1008	65		
151	91	8740	1000	11,792		
152	91	8740	1008	795		
153	91	8750	1000	21,155		
154	91	8750	1008	90		
155	91	8800	1000	23,511		
156	91	8800	1008	97		
157	91	8850	1008	436		
158	91	8870	1008	(336)		
159	91	8920	1008	(336)		
160	91	8930	1000	34,992		
161	91	8930	1008	150		
162	91	8940	1000	955		
163	91	9020	1000	1,626		
164	91	9030	1000	64,546		
165	91	9030	1008	(118)		
166	91	9070	1008	249		
167	91	9080	1000	7,706		
168	91	9080	1008	34		
169	91	9110	1000	12,026		
170	91	9110	1008	71		
171				<u>1,031,407</u>	19.91%	205,304
172						
173						
174	97	7420	1000	801		
175	97	8700	1000	63,180		

Atmos Energy Corporation
Trial Balance Fiscal Year End - O&M Labor
Current Period: END-05
Labor Exp Sub Accts 1000-1016 - Expensed to O&M Accts

Sched RMB-4
WP 4-2-1

	(a)	(b)	(c)	(d)	(e)	(f)
<u>line</u>	<u>Div</u>	<u>Acct</u>	<u>SubAcct</u>	<u>12 mths YTD</u>	<u>alloc %</u>	<u>labor exp</u> <u>to MO</u>
176	97	8700	1001	498,618		
177	97	8700	1002	(864,553)		
178	97	8700	1004	(123,406)		
179	97	8700	1008	486		
180	97	8700	1011	607,914		
181	97	8700	1012	(118,572)		
182	97	8740	1000	76,119		
183	97	8740	1008	620		
184	97	8750	1000	17,085		
185	97	8750	1008	536		
186	97	8780	1000	88,570		
187	97	8780	1008	461		
188	97	8800	1000	11,662		
189	97	8800	1008	235		
190	97	8870	1000	60,092		
191	97	8870	1008	478		
192	97	8920	1000	57,448		
193	97	8920	1008	520		
194	97	8930	1000	1,771		
195	97	8930	1008	16		
196	97	9020	1000	63,492		
197	97	9020	1008	(412)		
198	97	9030	1000	42,378		
199	97	9030	1008	265		
200				<u>485,804</u>	100.00%	485,804
201						
202						
203	SS	8510	1000	2,338		
204	SS	8510	1008	(915)		
205	SS	8700	1000	361,098		
206	SS	8700	1002	(131,602)		
207	SS	8700	1004	(88,007)		
208	SS	8700	1006	(7,196)		
209	SS	8700	1008	(2,756)		
210	SS	8700	1011	138,798		
211	SS	8700	1013	(2,698)		
212	SS	8700	1014	7,196		
213	SS	8700	1015	88,007		
214	SS	8710	1000	1,253		
215	SS	8710	1008	(491)		
216	SS	8790	1000	236,865		
217	SS	8790	1008	(171)		
218	SS	8800	1000	4,932		
219	SS	8800	1008	176		

Sched RMB-4
WP 4-2-1

WP 4-2-1 Labor O&M subaccts
p. 6 of 6

Atmos Energy Corporation
Missouri Jurisdiction
Summary of Expensed Labor for MO Union Employees - Fiscal Year 2005

Sched RMB-4
WP 4-2-2

Subregion (All)
Eff Date (Multiple Items)
Month (All)
Cost Ctr (All)
Exp/Proj Expense Labor
U-N U-M Union Missouri
Sum of Total Employee Costed Values

line	EE Number	Kirkville 070000	Butler 071000	SEMO 072000	Illinois 092000	Tennessee 093000	Georgia 095000
1	12501			5,823.09			
2	12502	21.29		3,903.15			
3	12504			6,604.09			
4	12505			41,713.07			
5	12506			27,815.43			
6	12507			40,493.47			
7	12508			28,910.34			
8	12509			3,424.09			
9	12511			1,791.65			
10	12512			11,682.88			
11	12518	21.29		36,581.68			
12	12519			45,496.22			
13	12525			13,230.69	12,452.49	3,113.01	
14	12529			40,638.00		936.76	
15	12530			49,986.84			
16	12532			48,580.69		958.05	
17	12533			7,320.72	5,185.05	1,794.90	
18	12534			5,314.57			
19	12537			40,954.40			
20	12541			41,435.76		170.32	
21	12542			15,404.96	14,492.59	3,596.56	
22	12543			9,399.75			401.34
23	12545	596.12		41,118.45			
24	12546			32,305.51			
25	12548	42.58		41,568.31			
26	12549			1,223.18			
27	12550	42.58		42,422.44			
28	12553			15,292.44	14,386.74	3,570.09	
29	12555			16,430.24			
30	12558			1,602.41			
31	12560			1,818.17			
32	12561			9,095.43			
33	12562			33,632.54		716.80	
34	12563	43,259.25					
35	12564	18,501.91					
36	12565		56,788.00				
37	12567		45,732.67				
38	12568		19,994.65				
39	12569			37,034.91			
40	12570			46,350.07			
41	12572			41,586.86			
42	12573	95.81		43,766.05			
43	12574		686.17	2,115.48			
44	12575		26,695.08				
45	12576	54,055.19					
46	12578	37,695.34					
47	12585			46,039.33		851.60	
48	12586	19,129.17					
49	Grand Total	173,460.53	149,896.57	979,907.36	46,516.87	15,708.09	401.34
50							
51	MO exp Only	\$ 1,303,264.46					

Atmos Energy Corporation
Shared Services - Company 010
Full Time Equivalent Employees

Sched RMB-4
WP 4-2-3

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
line	Month	Year	SSU Co 010	monthly adds	cumulative change	annualized monthly adds		
1	January	2005	516					
2	February	2005	514	-2	-2	-8		
3	March	2005	507	-7	-9	-35		
4	April	2005	522	15	6	90		
5	May	2005	742	220	226	1540		
6	June	2005	750	8	234	64		
7	July	2005	752	2	236	18		
8	August	2005	762	10	246	100		
9	Septembe	2005	779	17	263	187		
10	October	2005	791	12	275	144		
11	November	2005	824	33	308	396		
12	December	2005	829	5	313	60		
13								
14	Avg Jan-Sep		649			213	avg annualized FTE adds	
15	Avg Oct-Dec		815			\$ 47,589	avg annual SSU labor expense - WP 4-2-4	
16	change in avg employee FTE		165			\$ 10,136,494	SSU O&M labor for addl FTE's not in FY05	
17						(354,777)		
18	change in SSU FTE Jan to Dec		313		exclude 3.5% merit	\$ 9,781,716	SSU labor for addl FTE's not in FY05	
19						2.06%	Alloc Rate SSU to MO	
20						\$ 201,777	Adj to Labor for addl SSU FTEs allocated to MO (not in FY05)	
21							breakout by MO Div:	
22					9.84%	\$ 19,855	70- KIRKSVILLE, MO	
23					6.25%	\$ 12,611	71- BUTLER, MO	
24					58.93%	\$ 118,907	72- SE MO	
25					24.18%	\$ 48,790	97- MISSOURI	
26					0.80%	\$ 1,614	29-CO/KS-Missouri	
27					100.00%	\$ 201,777	total	

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
line	Div	Acct	SubAcct	OCT-04	NOV-04	DEC-04	JAN-05	FEB-05	MAR-05	APR-05	MAY-05	JUN-05	JUL-05	AUG-05	SEP-05	12 mths YTD
1	SS	8400	1000	0	0	0	0	0	0	0	0	0	0	0	0	2,338
2	SS	8510	1000	2,338				0	0	0	0	0	0	0	0	2,338
3	SS	8700	1000	31,666	30,713	33,916	27,987	26,055	30,123	39,339	31,850	28,258	34,878	21,144	25,168	361,098
4	SS	8710	1000	1,253	0	0	0	0	0	0	0	0	0	0	0	1,253
5	SS	8790	1000	18,375	18,639	21,533	19,003	20,371	21,985	26,210	19,135	17,187	20,549	13,218	20,660	236,865
6	SS	8800	1000	0	0	0	0	0	0	1,044	707	707	707	707	1,060	4,932
7	SS	9010	1000	5,616	5,685	6,248	5,794	5,922	6,203	7,670	5,355	4,518	5,714	2,557	6,411	67,673
8	SS	9030	1000	406,992	438,045	528,833	464,912	490,338	484,049	1,156,864	1,050,095	1,057,492	1,105,138	1,001,400	684,771	8,869,929
9	SS	9070	1000	0	0	0	0	0	0	0	0	0	0	0	0	0
10	SS	9110	1000	0	0	0	0	0	0	0	0	0	0	0	0	0
11	SS	9200	1000	1,561,394	1,841,304	1,573,739	1,525,142	1,494,101	1,536,879	2,283,161	1,580,714	1,641,260	1,608,630	1,213,476	2,358,952	20,218,752
12	SS	9210	1000	0	0	0	0	0	0	1,549	1,549	1,504	1,972	1,294	2,839	10,707
13	SS	9250	1000	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SS	8700	1001	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SS	9200	1001	180,930	146,199	71,331	176,785	131,445	69,363	225,436	69,211	100,431	13,716	577,404	1,259,655	3,021,906
16	SS	9210	1001	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SS	8700	1002	0	0	0	0	0	0	(7,018)	(8,437)	(16,942)	(21,353)	(31,910)	(45,942)	(131,602)
18	SS	9200	1002	(180,930)	(146,199)	(71,331)	(176,785)	(131,445)	(69,363)	(221,734)	(66,705)	(97,925)	(11,210)	(574,898)	(1,255,896)	(3,004,421)
19	SS	9310	1002	0	0	0	0	0	0	0	0	0	0	0	0	0
20	SS	8700	1003	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SS	9200	1003	0	0	0	0	0	0	0	0	0	0	0	0	0
22	SS	8700	1004	0	0	0	0	0	0	(4,722)	(8,201)	(17,274)	(7,814)	(10,638)	(39,328)	(88,007)
23	SS	9200	1004	0	0	0	0	0	0	0	0	0	0	0	0	0
24	SS	8700	1006	0	0	0	0	0	0	(7,196)	0	0	0	0	0	(7,196)
25	SS	9200	1006	0	0	0	0	0	0	0	0	0	0	0	0	0
26	SS	9210	1006	0	0	0	0	0	0	0	0	0	0	0	36,184	36,184
27	SS	9302	1006	0	0	0	0	0	0	0	7,196	0	0	0	8,269	15,465
28	SS	8140	1008	0	0	0	0	0	0	0	0	0	0	0	0	0
29	SS	8400	1008	0	0	0	0	0	0	0	0	0	0	0	0	0
30	SS	8510	1008	(330)	(585)	0	0	0	0	0	0	0	0	0	0	(915)
31	SS	8700	1008	965	2,833	6,209	(1,565)	(1,063)	6,756	(13,780)	3,841	1,569	4,723	(3,695)	(9,549)	(2,756)
32	SS	8710	1008	(178)	(313)	0	0	0	0	0	0	0	0	0	0	(491)
33	SS	8790	1008	978	1,930	4,243	(315)	752	4,186	(11,021)	2,329	1,037	2,541	(1,683)	(5,148)	(171)
34	SS	8800	1008	0	0	0	0	0	0	174	73	71	35	106	(283)	176
35	SS	8870	1008	0	0	0	0	0	0	0	0	0	0	0	0	0
36	SS	9010	1008	326	579	1,141	63	70	1,085	(3,064)	596	159	824	(1,195)	(594)	(10)
37	SS	9030	1008	51,864	51,568	111,101	(8,715)	13,984	69,149	(146,024)	174,722	108,338	77,198	97,841	(536,781)	64,245
38	SS	9200	1008	98,255	228,887	174,085	63,604	(17,072)	250,452	(691,680)	172,723	166,207	84,858	(23,549)	(388,882)	117,898
39	SS	9210	1008	0	0	0	0	0	0	258	284	135	309	(145)	(368)	473
40	SS	9302	1008	0	0	0	0	0	0	0	(212)	(3,026)	3,238	0	0	0
41	SS	9200	1009	0	0	0	0	0	0	0	0	0	0	0	0	0
42	SS	8700	1011	0	0	0	0	0	0	14,214	8,437	16,942	21,353	31,910	45,942	138,798
43	SS	9200	1011	0	0	0	0	0	0	75,395	19,809	25,615	7,181	435,660	1,185,113	1,748,773
44	SS	9200	1012	0	0	0	0	0	0	(79,097)	(22,315)	(28,121)	(9,687)	(438,166)	(1,188,872)	(1,766,258)
45	SS	8700	1013	0	0	0	0	0	0	(2,698)	0	0	0	0	0	(2,698)
46	SS	9210	1013	0	0	0	0	0	0	0	0	0	0	0	36,184	36,184
47	SS	9302	1013	0	0	0	0	0	0	0	(607)	0	0	0	1,073	466
48	SS	8700	1014	0	0	0	0	0	0	7,196	0	0	0	0	0	7,196
49	SS	9210	1014	0	0	0	0	0	0	0	0	0	0	0	(36,184)	(36,184)
50	SS	9302	1014	0	0	0	0	0	0	0	0	(7,198)	0	0	(1,073)	(8,269)
51	SS	8700	1015	0	0	0	0	0	4,722	8,231	17,274	7,814	10,638	39,328	88,007	0
52	SSU O&M Labor excl 01010			2,179,514	2,619,265	2,461,048	2,095,910	2,033,458	2,410,867	2,655,198	3,050,350	3,018,221	2,952,314	2,321,476	2,202,709	30,000,330
53	SSU Full Time Equiv						516	514	507	522	742	750	752	762	779	
54	Labor per FTE						\$ 4,062	\$ 3,956	\$ 4,755	\$ 5,087	\$ 4,111	\$ 4,024	\$ 3,926	\$ 3,047	\$ 2,828	\$ 3,977
55																avg wage/FTE
56																per month
57																
58																
59																
60				Subacct 01010 is not considered in the Labor adj.:												
61	SS	9200	1010	0	0	128,985	0	0	0	0	0	0	0	0	15,840	144,825

(a)		(q)	(r)	(s)	(t)	(u)	(v)	(w)
line Div				OCT-05	NOV-05	DEC-05	3 months 12/31/2005	12 mths Dec05
1	SS	8400	1000	0	0	0	0	
2	SS	8510	1000	0	0	0	0	
3	SS	8700	1000	36,611	44,828	40,663	122,102	
4	SS	8710	1000	0	0	0	0	
5	SS	8790	1000	21,203	23,417	21,078	65,698	
6	SS	8800	1000	725	731	731	2,187	
7	SS	9010	1000	6,766	5,972	5,972	18,710	
8	SS	9030	1000	1,215,154	1,228,025	1,292,618	3,735,797	
9	SS	9070	1000	0	0	0	0	
10	SS	9110	1000	0	0	0	0	
11	SS	9200	1000	1,611,444	1,749,006	1,743,111	5,103,561	
12	SS	9210	1000	4,006	5,877	6,354	16,237	
13	SS	9250	1000	0	0	0	0	
14	SS	8700	1001	0	0	0	0	
15	SS	9200	1001	181,676	115,183	89,293	386,152	
16	SS	9210	1001	0	0	0	0	
17	SS	8700	1002	-17,569	-6,757	0	-24,326	
18	SS	9200	1002	-179,105	-112,590	-86,700	-378,395	
19	SS	9310	1002	0	0	0	0	
20	SS	8700	1003	0	0	0	0	
21	SS	9200	1003	0	0	0	0	
22	SS	8700	1004	-2,466	-13,256	2,920	-12,802	
23	SS	9200	1004	0	0	0	0	
24	SS	8700	1006	0	0	0	0	
25	SS	9200	1006	0	0	0	0	
26	SS	9210	1006	17,681	0	0	17,681	
27	SS	9302	1006	0	0	0	0	
28	SS	8140	1008	0	0	0	0	
29	SS	8400	1008	0	0	0	0	
30	SS	8510	1008	0	0	0	0	
31	SS	8700	1008	6,789	6,948	2,401	16,138	
32	SS	8710	1008	0	0	0	0	
33	SS	8740	1008	0	0	996	996	
34	SS	8790	1008	2,917	3,006	1,172	7,095	
35	SS	8800	1008	41	75	73	189	
36	SS	8870	1008	0	0	0	0	
37	SS	9010	1008	961	359	597	1,917	
38	SS	9030	1008	250,418	126,664	155,099	532,181	
39	SS	9200	1008	90,108	201,972	187,593	479,673	
40	SS	9210	1008	729	1,149	1,791	3,669	
41	SS	9302	1008	0	0	0	0	
42	SS	9200	1009	0	0	0	0	
43	SS	9200	1010	0	0	0	0	
44	SS	8700	1011	17,569	6,757	0	24,326	
45	SS	9200	1011	179,105	112,590	86,700	378,395	
46	SS	9200	1012	-181,676	-115,183	-89,293	-386,152	
47	SS	8700	1013	0	0	0	0	
48	SS	8740	1013	0	0	1,991	1,991	
49	SS	9210	1013	17,681	0	1,930	19,611	
50	SS	9302	1013	0	0	0	0	
51	SS	8700	1014	0	0	0	0	
52	SSU O&M	9210	1014	-17,681	0	0	-17,681	
53	SSU Full T	9302	1014	0	0	0	0	
54	Labor per l	8700	1015	2,466	13,256	-2,920	12,802	
55				3,265,553	3,398,029	3,464,170	10,127,752	
56				791	824	829		
57				\$ 4,128	\$ 4,124	\$ 4,179	\$ 4,144	
58							avg wage/FTE	
59							per month	
60								
61	SS							

SSU O&M
Jan-Dec05
32,868,255 O&M Labor
8,288 FTEs
\$ 3,966 avg monthly wage/FTE
12 mths
\$ 47,589 avg annual wage/FTE
avg wage/FTE

**Atmos Energy Corporation
Missouri Jurisdiction
Benefits Adjustment
Twelve Months Ended September 30, 2005**

Line No.		Kirkville Div 70	Butler Div 71	SEMO Div 72	UCG MO Div 97	COKS-MO Div 29	Shared Srvc Co 10	030DIV CO/KS BU Gen.Office	091DIV MidSt BU Gen.Office	088DIV Central Reg Admin.	Total Missouri Jurisdictional	reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Labor expense per book (Missouri jurisdictional*)	\$221,380	\$165,734	\$1,187,105	\$485,804	\$20,239	\$618,847	\$2,036	\$182,327	\$122,461	\$3,005,934	WP 4-2
2	Adjustments to test period Labor expense	5,162	3,565	26,937	17,003	708	223,437	71	6,381	4,286	287,551	WP 4-2
3	Proforma Labor expense	\$ 226,542	\$ 169,299	\$ 1,214,042	\$ 502,807	\$ 20,947	\$ 842,284	\$ 2,107	\$ 188,709	\$ 126,748	\$ 3,293,485	
4												
5	FY 2006 Benefits percent [1]	45.05%	45.05%	45.05%	45.05%	35.46%	28.09%	35.46%	45.05%	45.05%		[1]
6												
7	Proforma Pension & Insurance Exp	102,050	76,264	546,890	226,500	7,429	236,592	747	85,008	57,096	1,338,577	44.95%
8												
9												
10	Pension & Ins per book expense (925/926)	\$ 87,656	\$ 65,465	\$ 469,248	\$ 191,894	\$ 6,417	\$ 7,909,174	\$ 183,330	\$ 210,567	\$ 129,025	9,252,776	WP 4-3-1
11	Allocation to Missouri	100.00%	100.00%	100.00%	100.00%	100.00%	2.06%	0.24%	19.91%	37.49%		
12	Pension & Ins exp (CO jurisdictional)	\$ 87,656	\$ 65,465	\$ 469,248	\$ 191,894	\$ 6,417	\$ 163,150	\$ 445	\$ 41,914	\$ 48,371	\$ 1,074,560	
13												
14												
15	Benefits Adjustment (In 7 less In 12)	\$ 14,394	\$ 10,799	\$ 77,642	\$ 34,606	\$ 1,012	\$ 73,442	\$ 303	\$ 43,094	\$ 8,725	\$ 264,017	
16												
17	Allocate GO & Admin to Operating Divs:											
18	Shared Services BU (Company 10)	7,227	4,590	43,279	17,758	588	(73,442)				-	
19	CO/KS Div Gen Office (Div 30)					303		\$ (303)			-	
20	MidStates Div Gen Office (Div 91)	4,274	2,713	25,600	10,506				\$ (43,094)		-	
21	MidStates Central Admin. Office (Div 88)	865	549	5,183	2,127					\$ (8,725)	-	
22												
23	Proforma MO Benefits Adj.	\$ 26,761	\$ 18,652	\$ 151,705	\$ 64,997	\$ 1,902	\$ -	\$ -	\$ -	\$ -	\$ 264,017	
24												
25												
26												
27		FY06	FY06	FY06								
28	[1] Business Unit Benefits Experience Rate:	Mid-States	Col/Kan	SSU								
29	Fringe Benefits exp as a % of Labor Exp	39.60%	33.60%	27.90%								
30	Workers Comp as a % of Labor	5.45%	1.86%	0.19%								
32	Total Benefits as a % of Labor	45.05%	35.46%	28.09%								

Source: Benefits Experience Rate data provided by Atmos SSU Mgr Benefits and Payroll Acctg;
based on 2005 historic data and the Towers Perrin Actuarial Valuation Report Oct. 2005

* Note: Per book labor expense excludes subacct 01010 EIB liability accrual.

Atmos Energy Corporation

Missouri Jurisdiction

Benefits Detail for Missouri and Admin & General Offices

Twelve Months Ended September 30, 2005

Source: Detail Trial Balance acct 9250 & 9260

Schedule 4

WP 4-3-1

line	Account	Sub Acct	Sub Description	Division								Per Book	
				70	71	72	97	29	SS	30	91	88	Grand Total
1	9250	1201	Benefits Variance (workers comp)						277,990	369,040	781,985		1,429,015
2	9250	1290	Benefit Load Projects (workers comp)	34		27			32	0	0		93
3	9260	1200	Benefits Load	87,222	65,465	468,905	191,894	6,417	7,775,566	254,095	336,512	129,025	9,315,101
4	9260	1201	Benefits Variance						(154,313)	(439,805)	(907,930)		(1,502,048)
5	9260	1244	Retirement Plan Other Exp						1,316				1,316
6	9260	1290	Benefit Load Projects	400		316			8,583	0	0		9,299
7			Subtotal for Pension & Insurance	\$ 87,656	\$ 65,465	\$ 469,248	\$ 191,894	\$ 6,417	\$ 7,909,174	\$ 183,330	\$ 210,567	\$ 129,025	\$ 9,252,776
8													
9	The following subaccts are not considered as part of this adjustment - only subaccts 012XX are part of the Benefits Experience Rate.												
10	9250	4070	Insurance						0	825	0		825
11	9250	5415	Membership Fees						845				845
12	9250	5421	Training						750	0			750
13	9250	5426	Safety Training							18			18
14	9250	7115	Insurance Reserve						0	415,550	651,100		1,066,650
15	9250	7119	Insurance - D&O						5,110,026	0	0		5,110,026
16	9250	7120	Environmental & Safety				0		5,597	0			5,597
17	9260	4070	Insurance						18,400				18,400
18	9260	4799	Compressor Repairs/Maint						68				68
19	9260	5010	Office Supplies						191		0		191
20	9260	5111	Postage/Delivery Services						1,806	1,241	1,919		4,966
21	9260	5411	Meals & Entertainment			0	215		11,377	72	0		11,664
22	9260	5413	Transportation			0	0		10,113	0			10,113
23	9260	5414	Lodging				0		8,409	0	0	0	8,409
24	9260	5415	Membership Fees						60	0			60
25	9260	5419	Misc Employee Expense						1,300	0	0		1,300
26	9260	5420	Employee Development		0				7,363	85			7,448
27	9260	5421	Training								359	0	359
28	9260	5426	Safety Training				332		24	0			356
29	9260	6111	Contract Labor				0		972				972
30	9260	7120	Environmental & Safety		13	120	431		0				564
31	9260	7421	Service Awards	0	0	950	632		42,757	15,819	65,980	0	126,138
32	9260	7443	Uniforms	495	1,588	13,068	6,034	0	0	0	461	638	22,284
33	9260	7444	Uniforms Capitalized	(158)	(627)	(6,359)	(2,947)			0	(288)	(474)	(10,853)
34	9260	7447	Education Assistance Program				0		183,934	0	0	0	183,934
35	9260	7450	Capitalized Restricted Stock							(37,910)	(75,198)		(113,108)
36	9260	7451	Restricted Stock						2,972,920	80,507	129,438		3,182,865
37	9260	7452	Variable Pay & Mgt Incentive Plans						2,788,964	427,699	625,975		3,842,638
38	9260	7453	Exec Compensation-Other						9,517	0			9,517
39	9260	7454	VPP & MIP - Capital Credit							(197,647)	(324,233)		(521,880)
40	9260	7486	Rabbi Trust Gain/Loss						(1,549,484)				(1,549,484)

Atmos Energy Corporation

Missouri Jurisdiction

Benefits Detail for Missouri and Admin & General Offices

Twelve Months Ended September 30, 2005

Source: Detail Trial Balance acct 9250 & 9260

Schedule 4

WP 4-3-1

line	Account	Sub Acct	Sub Description	Division								Per Book	
				70	71	72	97	29	SS	30	91	88	Grand Total
41	9260	7487	COLI CSV & Premiums						(620,158)	(51,822)	(4,320)		(676,300)
42	9260	7488	COLI Loan Interest						1,342,816	81,498	0		1,424,314
43	9260	7489	NQ Retirement Cost						7,986,852	130,248	229,764		8,346,864
44	9260	7499	Misc Employee Welfare Exp.	0	0	2,009	2,438		83,499	10,565	30,305	879	129,695
45	9260	7510	Association Dues						80				80
46	9260	7590	Misc General		0	356	0		16,281	0	39		16,676
47			Subtotal for Other employee benefits	\$ 337	\$ 974	\$ 10,144	\$ 7,135	\$ -	\$ 18,435,279	\$ 876,748	\$ 1,331,301	\$ 1,043	\$ 20,662,961

Atmos Energy Corporation
Missouri Jurisdiction
Merger and Integration Amortization Expense Adjustment
Twelve Months Ended September 30, 2005

Sched RMB-4
 WP 4-4

Div 97
 MidSt MO
 Adjust O&M to remove Merger and Integration exp. \$ (112,494)

Acct 9210-07590 per-book expense analysis from Detail Trial Balance:

Line	Month	Kirksville 70	Butler 71	SEMO 72	UCG MO 97	COKS-MO 29
1	Oct-04	0	0	0	\$ 37,498	0
2	Nov-04	0	0	0	37,498	0
3	Dec-04	0	0	0	37,498	0
4	Jan-05	0	0	0	-	0
5	Feb-05	0	0	0	-	0
6	Mar-05	0	0	0	-	0
7	Apr-05	0	0	0	-	0
8	May-05	0	0	0	-	0
9	Jun-05	0	0	0	-	0
10	Jul-05	0	0	0	-	0
11	Aug-05	0	0	0	-	0
12	Sep-05	0	0	0	-	0
13						
14						
15	Total	\$ -	\$ -	\$ -	\$ 112,494	\$ -

As of Sept. 30, 2005

050.0000.1860.13976.097000.0000	\$ -
050.0000.1860.13972.097000.0000	\$ (1.00)
	<u>\$ (1.00)</u>

As of Sept. 30, 2004

050.0000.1860.13976.097000.0000	\$ 3,102,815.20
050.0000.1860.13972.097000.0000	\$ (2,990,322.33)
	<u>\$ 112,492.87</u>

Atmos Energy Corporation
Missouri Jurisdiction
Twelve Months Ended September 30, 2005

Sched RMB-4
WP 4-5

Adjust O&M for Postage Increase

<u>line</u>		Div 70 Kirksville	Div 71 Butler	Div 72 SEMO	Div 97 MidSt MO	Total MidSt Amount	Div 29 CO/KS-MO	Total Missouri
1	Missouri Annual Base Charge Count	71,579	44,842	422,253	173,355	712,029	5,664	717,693
2								
3	Postage Rate Increase eff 1/6/06	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02		\$ 0.02	
4								
5	Adjustment for Postage Expense	\$ 1,432	\$ 897	\$ 8,445	\$ 3,467	\$ 14,241	\$ 113	\$ 14,354

Note: Base Charge Count, from Sched 2, is used as a determinant for number of bills.

Atmos Energy Corporation
Missouri Jurisdiction
Uncollectibles Expense Normalization and Adjustment
Twelve Months Ended September 30, 2005

Sched RMB-4
WP 4-6

Line No.	Description	Div 70 Kirksville	Div 71 Butler	Div 72 SEMO	Div 97 MidSt MO	Total MidSt Amount	Div 29 CO/KS-MO	Total Missouri Amount	reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Uncollectibles Expense Accrual - Per Books Acct 904	\$ 8,602	\$ 5,374	\$ 50,647	\$ 20,663	\$ 85,286	\$ 1,042	\$ 86,328	WP 4-1
2	Three yr average Net Write-Offs experience Missouri FY03-04-05	52,887	45,352	417,049	197,841	713,129	8281.28	721,410	WP 4-6-1
3	Adjust per books expense to historic avg Net Write-Offs (In 2 - In1)	<u>44,285</u>	<u>39,978</u>	<u>366,402</u>	<u>177,178</u>	<u>627,843</u>	<u>7,239</u>	<u>635,082</u>	
4	Normalized Uncollectibles Expense (line 2 above)	\$ 52,887	\$ 45,352	\$ 417,049	\$ 197,841	\$ 713,129	\$ 8,281	\$ 721,410	line 2
5	Three yr average PGA net write-offs as a percent of total write-offs	72.65%	64.25%	67.44%	64.40%		59.83%		WP 4-6-2
6	Adjust Normal Exp to remove Gas Cost Portion of Net Write-offs (proposal to recover gas cost portion of bad debt via PGA)	<u>\$ (38,425)</u>	<u>\$ (29,140)</u>	<u>\$ (281,275)</u>	<u>\$ (127,419)</u>	<u>\$ (476,259)</u>	<u>\$ (4,955)</u>	<u>\$ (481,213)</u>	
7	Normalized Uncollectibles Expense - excluding gas cost portion	<u>\$ 14,463</u>	<u>\$ 16,212</u>	<u>\$ 135,774</u>	<u>\$ 70,422</u>	<u>\$ 236,870</u>	<u>\$ 3,327</u>	<u>\$ 240,197</u>	
8	<u>Calculation to Restore Gas Cost Portion of Bad Debt - Repriced at avg NYMEX Futures:</u>								
9	2005 Gas Cost Portion of net write-offs stated in Volumes Mcf	6,820	6,344	48,878	27,405	89,447	824	90,272	WP 4-6-2
10	Average NYMEX Futures Oct06-Mar07 (3/23/06)	\$ 9.9152	\$ 9.9152	\$ 9.9152	\$ 9.9152		\$ 9.9152		NYMEX strip
11	Adjustment to Restore Gas bad debt Repriced at avg NYMEX Futures	<u>\$ 67,623</u>	<u>\$ 62,905</u>	<u>\$ 484,630</u>	<u>\$ 271,729</u>	<u>\$ 886,887</u>	<u>\$ 8,170</u>	<u>\$ 895,057</u>	
12	Proforma Total Uncollectibles including repriced gas cost portion	<u>\$ 82,085</u>	<u>\$ 79,118</u>	<u>\$ 620,403</u>	<u>\$ 342,151</u>	<u>\$ 1,123,757</u>	<u>\$ 11,497</u>	<u>\$ 1,135,255</u>	

Atmos Energy Corporation
Missouri Divisions Write-offs report

Sched RMB-4
WP 4-6-1

	070DIV	071DIV	072DIV	097DIV	029DIV	Total
FY 2003						
Banner Posted Collections	(12,804.37)	(20,221.25)	(164,065.92)	(111,762.24)	(821.46)	(309,675.24)
Banner Posted Writeoffs	57,618.84	52,204.62	555,357.15	278,053.44	4,634.49	947,868.54
2003 Total Net Write-offs	44,814.47	31,983.37	391,291.23	166,291.20	3,813.03	638,193.30
FY 2004						
Banner Posted Collections	(14,136.53)	(9,683.80)	(133,663.88)	(76,294.10)	(999.48)	(234,777.79)
Banner Posted Writeoffs	92,063.13	73,490.65	677,620.63	401,257.16	15,497.55	1,259,929.12
2004 Total Net Write-offs	77,926.60	63,806.85	543,956.75	324,963.06	14,498.07	1,025,151.33
FY 2005						
Banner Posted Collections	(43,460.64)	(33,340.61)	(332,663.17)	(222,363.41)	(5,961.49)	(637,789.32)
Banner Posted Writeoffs	79,380.83	73,606.73	648,562.12	324,632.14	12,494.23	1,138,676.05
2005 Total Net Write-offs	35,920.19	40,266.12	315,898.95	102,268.73	6,532.74	500,886.73
Average MO Write-Offs	\$ 52,887	\$ 45,352	\$ 417,049	\$ 197,841	\$ 8,281	\$ 721,410

Source: excel report "MO Tot Net Write Offs FY03 04 05, DTerfassa 3-9-06.xls" from analysis of Essbase G/L transactions and Banner data.

Atmos Energy Corporation
Missouri Jurisdiction
Missouri PGA Customer Write-Offs & Recoveries - 3 yr Avg

This worksheet pertains only to PGA customers, and excludes Non-PGA customers (i.e., transportation), and thus the annual amounts will differ from those provided on WP 4-6-1.

Sched RMB-4

WP 4-6-2

Avg FY03-FY04-FY05

Avg FY03-FY04-FY05									Gas Net as	
		Gas	Margin	Other	Total	Gas	Margin	Total Net	Gas Net	% of Tot Net
line	Div	Write-Offs	Write-Offs	Write-Offs	Write-Offs	Recoveries	Recoveries	(e+f+g)	(b+f)	(i / h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	70 Kirks	\$ (58,827)	\$ (10,501)	\$ (10,942)	\$ (80,270)	\$ 4,056	\$ 827	\$ (75,386)	\$ (54,771)	72.65%
2	71 Butler	(45,458)	(15,887)	(8,558)	(69,903)	3,870	1,307	(64,727)	(41,588)	64.25%
3	72 SEMO	(426,330)	(113,408)	(86,816)	(626,554)	27,612	7,760	(591,182)	(398,718)	67.44%
4	97Consol	(81,312)	(33,555)	(9,348)	(124,214)	9,873	4,006	(110,336)	(71,439)	} 64.40%
5	97 Neely	(6,643)	(3,287)	(962)	(10,893)	171	86	(10,636)	(6,472)	
6	29 CoKs	(5,884)	(3,518)	(470)	(9,872)	100	104	(9,668)	(5,784)	
7	Total	\$ (624,455)	\$ (180,155)	\$ (117,096)	\$ (921,706)	\$ 45,682	\$ 14,090	\$ (861,934)	\$ (578,773)	67.15%

source: UXBWORT for MO customers FY05, summarized in excel workpaper: MO PGA Bad Debt Detail - Fiscal 2005, VEdwards 3-6-06.xls.

FY03									Gas Net as	
	Gas	Margin	Other	Total	Gas	Margin	Total Net	Gas Net	% of Tot Net	
line	Div	Write-Offs	Write-Offs	Write-Offs	Write-Offs	Recoveries	Recoveries	(e+f+g)	(b+f)	(i / h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
8	70 Kirks	\$ (42,411)	\$ (7,994)	\$ (14,948)	\$ (65,353)	\$ 2,139	\$ 429	\$ (62,785)	\$ (40,272)	64.14%
9	71 Butler	(31,723)	(12,861)	(12,279)	(56,864)	1,161	474	(55,230)	(30,563)	55.34%
10	72 SEMO	(349,942)	(100,583)	(126,552)	(577,077)	14,437	4,285	(558,354)	(335,505)	60.09%
11	97Consol	(21,821)	(9,147)	(3,613)	(34,581)	1,026	496	(33,059)	(20,795)	
12	97, Neely	(7,327)	(3,783)	(950)	(12,061)	205	73	(11,782)	(7,121)	62.26%
13	29 CoKs	(1,580)	(1,510)	(128)	(3,218)	-	15	(3,203)	(1,580)	49.33%
14		\$ (454,805)	\$ (135,878)	\$ (158,471)	\$ (749,154)	\$ 18,969	\$ 5,772	\$ (724,413)	\$ (435,836)	60.16%

FY04

15	70 Kirks	\$ (79,372)	\$ (13,666)	\$ (12,037)	\$ (105,075)	\$ 5,578	\$ 1,182	\$ (98,315)	\$ (73,794)	75.06%
16	71 Butler	(56,856)	(19,962)	(9,004)	(85,822)	4,245	1,759	(79,819)	(52,612)	65.91%
17	72 SEMO	(522,484)	(143,626)	(87,700)	(753,810)	38,624	11,443	(703,744)	(483,860)	68.76%
18	97Consol	(40,537)	(15,325)	(5,920)	(61,783)	4,458	1,545	(55,780)	(36,080)	
19	97 Neely	(7,888)	(3,617)	(1,106)	(12,610)	98	83	(12,429)	(7,790)	64.32%
20	29 CoKs	(8,647)	(6,021)	(820)	(15,488)	188	236	(15,064)	(8,459)	56.15%
		\$ (715,785)	\$ (202,217)	\$ (116,587)	\$ (1,034,589)	\$ 53,190	\$ 16,248	\$ (965,151)	\$ (662,594)	68.65%

FY05

FY05									Gas Net as	
line	Div	Gas Write-Offs	Margin Write-Offs	Other Write-Offs	Total Write-Offs	Gas Recoveries	Margin Recoveries	Total Net (e+f+g)	Gas Net (b+f)	% of Tot Net (i / h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
21	70 Kirks	\$ (54,699)	\$ (9,843)	\$ (5,841)	\$ (70,382)	\$ 4,452	\$ 871	\$ (65,059)	\$ (50,247)	77.23%
22	71 Butler	(47,795)	(14,837)	(4,392)	(67,024)	6,204	1,688	(59,132)	(41,591)	70.34%
23	72 SEMO	(406,564)	(96,015)	(46,196)	(548,774)	29,775	7,552	(511,447)	(376,788)	73.67%
24	97Consol	(181,577)	(76,191)	(18,511)	(276,279)	24,134	9,978	(242,167)	(157,443)	} 64.81%
25	97 Neely	(4,714)	(2,462)	(831)	(8,007)	209	101	(7,697)	(4,506)	
26	29 CoKs	(7,426)	(3,023)	(462)	(10,911)	112	61	(10,738)	(7,314)	
27	Total	\$ (702,775)	\$ (202,371)	\$ (76,231)	\$ (981,377)	\$ 64,887	\$ 20,251	\$ (896,240)	\$ (637,888)	71.17%
2005 gas recoveries as % of gas write-offs						-9.23%				

2005 gas recoveries as % of gas write-offs
(f / b)

2005 Calculated Mcf Volumes [1], [2], [3]:

Gas Mcf		Gas Mcf	Gas Net Mcf
Div	Write-Offs	Recoveries	(b+f)
(a)	(b)	(f)	
28 70 Kirks	(7,514)	694	(6,820)
29 71 Butler	(6,990)	645	(6,344)
30 72 SEMO	(53,849)	4,972	(48,878)
31 97Consol	(29,406)	2,715	(26,691)
32 97 Neely	(787)	73	(714)
33 29 CoKs	(908)	84	(824)
34 Total	(99,454)	9,183	(90,272)

Assumptions:

[1] Write-offs originally billed the Nov-04 PGA were written off in March and after.

[2] The volumes were calculated on Gas Cost Written Off only, no adjustments were made for recoveries through collections efforts.

[3] Recovery rates used in the calculations were rounded to 2 decimal places per Mcf.

Atmos Energy Corporation
Missouri Jurisdiction

Sched RMB-4
WP 4-7

Adjustment to remove non-recurring Environmental exp from test year.

\$ (1,082,978.61)

Journal Entry Support:

abe-20050113-01 Spreadsheet 6695343: A
070-001 Adjustment USD
Dec-04

Line	Account	Entered: Debit	Entered: Credit	Description
1	050.3307.8800.07120.097191.0000	1,082,978.61		HannibalSiteWorkCompleted
2	050.0000.1840.13836.097191.0000		1,132,776.01	HannibalSiteWorkCompleted
3	050.0000.2420.27337.093152.0000		202.60	HannibalSiteWorkCompleted
4	050.0000.2420.27337.097191.0000	202.60		HannibalSiteWorkCompleted
5	050.0000.2420.27337.097191.0000	49,797.40		HannibalSiteWorkCompleted
		<u>\$ 1,132,978.61</u>	<u>\$ 1,132,978.61</u>	

Sched RMB-4
WP 4-8

\$ 37,283

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Tot FY05	\$	37,283	Div72
Tot Cal 05	\$	41,058	Div72
2006	\$	14,304	Div91

Atmos Energy Corporation
Missouri Jurisdiction
Twelve Months Ended September 30, 2005

Sched RMB-4
WP 4-9

Adjust O&M for Estimated Rate Case Expense

<u>line</u>	<u>description</u>	<u>est amount</u>	
1	Outside Services/Consulting		
2	CH Guernsey & Assoc	\$ 110,000	
3	Depreciation Specialist Resources	\$ 30,000	
4	Towers Perrin	\$ 7,000	
5	Fischer & Dority, PC	\$ 175,000	
6	Travel related	\$ 45,000	
7	Office Supplies/Printing/Postage	\$ 5,000	
8			
9	Total	<u>\$ 372,000</u>	
10	Amortize over three years	<u>3</u>	
11	Annual Amortization	<u>\$ 124,000</u>	
12			
13	Adjustment to include annual amortization of Rate Case exp		<u>\$ 124,000</u>
14			
15			
16	note - estimates based on costs incurred in Atmos GA rate case 2005:		
17			
18	inventory materials	284	
19	office supplies/fedex	4,097	
20	meals	7,192	
21	transp	21,108	
22	lodging	13,844	
23	misc employee exp	3,382	
24	contract labor	143,605	
25	GA Total (legal exp not yet in)	\$ 193,512	
26	est legal	175,000	
27		<u>\$ 368,512</u>	

Atmos Energy Corporation
Missouri Jurisdiction
Twelve Months Ended September 30, 2005

Sched RMB-4
WP 4-10

Adjustment to normalize SSU O&M allocated to Missouri (excl. labor & benefits):

line description	reference	amount
1 Proforma FY06 SSU O&M to MO (excluding Labor & Benefits)	WP 4-10-1	\$ 510,097
2 Test year FY05 SSU O&M to MO (excluding Labor & Benefits)	WP 4-10-2	\$ 642,743
3 Difference (line 1-2) Adjustment to normalize SSU O&M allocated to MO		<u>\$ (132,646)</u>

note - labor and benefits are excluded from this adjustment, as these expenses are normalized in separate adjustments - see WP 4-2 Labor Adj. and WP 4-3 Benefits Adj.

Atmos Energy Corporation
 Trial Balance FERC
 Current Period: DEC-05
 Date: 06-FEB-06 13:27:44

Sched RMB-4
 WP 4-10-1

SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

line	Acct	AcctDesc	SubAcct	SubDesc	Activity	OCT-05	NOV-05	DEC-05	SSU O&M excl Labor Benefits 3 months 12/31/2005		SSU O&M excl Labor Benefits annualized
						Activity	Activity	Activity			
1	7520	Gas w	5419	Misc		0	0	0	0	0	0
2	8040	Natur	4777	Reali		0	0	0	0	0	-
3	8120	Gas u	4802	PGA R		0	0	0	0	0	-
4	8130	Other	4777	Reali		0	0	0	0	0	-
5	8210	Stora	5111	Posta		0	0	0	0	0	-
6	8210	Stora	5310	Month		0	0	0	0	0	-
7	8210	Stora	5411	Meals		0	0	0	0	0	-
8	8210	Stora	5413	Trans		0	0	0	0	0	-
9	8210	Stora	5414	Lodgi	114	0	0	0	114	0	456
10	8230	Gas l	5414	Lodgi		0	0	0	0	0	-
11	8230	Gas l	6141	Use 0		0	0	0	0	0	-
12	8240	Stora	5413	Trans		0	0	0	0	0	-
13	8260	Stora	7447	Educa		0	0	0	0	0	-
14	8700	Distr	1200	Benef		0	0	0	0	0	-
15	8700	Distr	2001	Inven		0	0	0	0	0	-
16	8700	Distr	2005	Non-l		0	0	0	0	0	-
17	8700	Distr	4040	Commu		0	0	0	0	0	-
18	8700	Distr	4130	Bank		0	0	0	0	0	-
19	8700	Distr	4201	Softw	618	618	618	618	1,854	0	7,416
20	8700	Distr	4202	Use 0		0	0	0	0	0	-
21	8700	Distr	4212	IT Eq	-83	0	0	0	-83	0	(332)
22	8700	Distr	4301	Use 0		0	0	0	0	0	-
23	8700	Distr	4302	Heavy		0	0	0	0	0	-
24	8700	Distr	4305	Use 0		0	0	0	0	0	-
25	8700	Distr	4582	Build		0	0	0	0	0	-
26	8700	Distr	4590	Utili		0	0	0	0	0	-
27	8700	Distr	5010	Offic		0	115	0	115	0	460
28	8700	Distr	5111	Posta		0	0	51	51	0	204
29	8700	Distr	5211	Use 0		0	0	0	0	0	-
30	8700	Distr	5212	Use 0		0	0	0	0	0	-
31	8700	Distr	5213	Use 0		0	0	0	0	0	-
32	8700	Distr	5215	Use 0		0	0	0	0	0	-
33	8700	Distr	5240	Use 0		0	0	0	0	0	-
34	8700	Distr	5310	Month		0	0	0	0	0	-
35	8700	Distr	5311	Use 0		0	0	0	0	0	-
36	8700	Distr	5312	Long		0	0	0	0	0	-
37	8700	Distr	5313	Use 0		0	0	0	0	0	-
38	8700	Distr	5314	Toll		0	0	0	0	0	-
39	8700	Distr	5316	Telec		0	0	0	0	0	-
40	8700	Distr	5317	Use 0		0	0	0	0	0	-
41	8700	Distr	5320	Use 0		0	0	0	0	0	-
42	8700	Distr	5331	WAN/L		0	0	0	0	0	-
43	8700	Distr	5333	Use 0		0	0	0	0	0	-
44	8700	Distr	5342	Use 0		0	0	0	0	0	-
45	8700	Distr	5361	Use 0		0	0	0	0	0	-
46	8700	Distr	5362	Use 0		0	0	0	0	0	-
47	8700	Distr	5364	Cellu		0	0	0	0	0	-
48	8700	Distr	5367	Use 0		0	0	0	0	0	-
49	8700	Distr	5390	Audio		0	0	0	0	0	-
50	8700	Distr	5411	Meals		0	0	0	0	0	-
51	8700	Distr	5413	Trans		0	0	0	0	0	-
52	8700	Distr	5414	Lodgi		0	0	0	0	0	-
53	8700	Distr	5415	Membe		0	0	0	0	0	-
54	8700	Distr	5419	Misc	36,103	0	0	20,181	56,284	0	225,136
55	8700	Distr	5420	Empla		0	0	0	0	0	-
56	8700	Distr	5421	Train		0	0	0	0	0	-

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

line	Acct	AcctDesc	SubAcct	SubDesc	SSU O&M			SSU O&M excl Labor Benefits annualized
					OCT-05	NOV-05	DEC-05	
				Activity	Activity	Activity	3 months 12/31/2005	
57	8700	Distr	5424	Books	0	0	0	0
58	8700	Distr	5429	Work	0	0	0	0
59	8700	Distr	6111	Contr	0	0	0	0
60	8700	Distr	6112	Colle	0	0	0	0
61	8700	Distr	6115	Use 0	0	0	0	0
62	8700	Distr	7431	Use 0	0	0	0	0
63	8700	Distr	7441	Use 0	0	0	0	0
64	8700	Distr	7499	Misc	0	0	0	0
65	8700	Distr	7591	Suppl	0	0	0	0
66	8710	Distr	5111	Posta	0	0	0	0
67	8710	Distr	5419	Misc	0	0	0	0
68	8740	Mains	3001	Vehic	0	0	0	0
69	8740	Mains	3004	Vehic	-149	-26,410	13	-26,546
70	8740	Mains	4305	Use 0	0	0	0	0
71	8740	Mains	4426	Vehic	0	0	0	0
72	8740	Mains	4590	Utili	0	0	0	0
73	8740	Mains	5010	Offic	0	0	2,332	2,332
74	8740	Mains	5414	Lodgi	0	0	0	0
75	8740	Mains	5415	Membe	0	0	0	0
76	8740	Mains	5419	Misc	0	0	0	0
77	8740	Mains	7590	Misc	0	0	0	0
78	8740	Mains	9911	Reimb	0	0	0	0
79	8790	Custo	5342	Use 0	0	0	0	0
80	8790	Custo	5411	Meals	0	0	0	0
81	8790	Custo	5413	Trans	0	0	0	0
82	8790	Custo	5419	Misc	0	0	0	0
83	8800	Distr	5111	Posta	0	0	0	0
84	8800	Distr	5411	Meals	0	43	0	43
85	8800	Distr	5413	Trans	0	859	0	859
86	8800	Distr	6111	Contr	0	0	0	0
87	8810	Distr	2001	Inven	0	0	0	0
88	8810	Distr	3001	Vehic	0	0	0	0
89	8810	Distr	4581	Build	13,823	-2,050	5,868	17,641
90	8810	Distr	4582	Build	0	0	0	0
91	8810	Distr	4586	Use 0	0	0	0	0
92	8810	Distr	4589	Use 0	0	0	0	0
93	8810	Distr	4590	Utili	2,025	-151	955	2,829
94	8850	Distr	5411	Meals	0	0	0	0
95	8850	Distr	5413	Trans	0	0	0	0
96	8850	Distr	5419	Misc	0	0	0	0
97	8860	Distr	4582	Build	0	0	0	0
98	8870	Distr	2005	Non-I	0	0	397	397
99	8870	Distr	7590	Misc	0	0	0	0
100	8920	Maint	4201	Softw	0	0	0	0
101	8940	Distr	5411	Meals	0	0	0	0
102	8940	Distr	5413	Trans	0	0	0	0
103	9010	Custo	5010	Offic	0	0	814	814
104	9010	Custo	5364	Cellu	0	0	0	0
105	9010	Custo	5411	Meals	0	0	0	0
106	9010	Custo	5414	Lodgi	0	0	0	0
107	9010	Custo	5419	Misc	0	0	0	0
108	9010	Custo	5424	Books	0	0	0	0
109	9020	Custo	4130	Bank	0	0	0	0
110	9020	Custo	5411	Meals	0	0	0	0
111	9020	Custo	5413	Trans	0	0	0	0
112	9020	Custo	5414	Lodgi	0	0	0	0

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

line	Acct	AcctDesc	SubAcct	SubDesc	Activity	OCT-05	NOV-05	DEC-05	SSU O&M excl Labor Benefits		SSU O&M excl Labor Benefits annualized
						Activity	Activity	Activity	3 months 12/31/2005		
113	9020	Custo	5419	Misc		0	0		0	0	-
114	9030	Custo	2001	Inven		0	0		0	0	-
115	9030	Custo	4120	News		0	0		0	0	-
116	9030	Custo	4130	Bank		58,900	56,777		92,515	208,192	832,768
117	9030	Custo	4590	Utili		17,860	16,461		15,266	49,587	198,348
118	9030	Custo	5010	Offic		0	0		0	0	-
119	9030	Custo	5111	Posta		82	0		0	82	328
120	9030	Custo	5213	Use 0		0	0		0	0	-
121	9030	Custo	5221	Use 0		0	0		0	0	-
122	9030	Custo	5240	Use 0		0	0		0	0	-
123	9030	Custo	5342	Use 0		0	0		0	0	-
124	9030	Custo	5411	Meals		0	0		0	0	-
125	9030	Custo	5413	Trans		0	0		0	0	-
126	9030	Custo	5414	Lodgi		0	0		0	0	-
127	9030	Custo	5415	Membe		0	0		0	0	-
128	9030	Custo	5419	Misc		0	0		0	0	-
129	9030	Custo	5420	Emplo		0	0		0	0	-
130	9030	Custo	5421	Train		0	0		0	0	-
131	9030	Custo	5424	Books		0	0		0	0	-
132	9030	Custo	5428	Compu		0	0		0	0	-
133	9030	Custo	5429	Work		0	0		0	0	-
134	9030	Custo	6111	Contr		0	0		0	0	-
135	9030	Custo	6112	Colle		0	0		0	0	-
136	9030	Custo	6113	Use 0		0	0		0	0	-
137	9030	Custo	6116	Bill		0	0		0	0	-
138	9030	Custo	6122	Use 0		0	0		0	0	-
139	9030	Custo	6123	Use 0		0	0		0	0	-
140	9030	Custo	6124	Use 0		0	0		0	0	-
141	9030	Custo	6125	Use 0		0	0		0	0	-
142	9030	Custo	6126	Use 0		0	0		0	0	-
143	9030	Custo	7441	Use 0		0	0		0	0	-
144	9030	Custo	7451	Restr		0	0		0	0	-
145	9030	Custo	7499	Misc		0	523		0	523	2,092
146	9030	Custo	7590	Misc		0	0		0	0	-
147	9050	Custo	5111	Posta		401	0		0	401	1,604
148	9050	Custo	5411	Meals		0	0		0	0	-
149	9050	Custo	5413	Trans		0	0		0	0	-
150	9050	Custo	5414	Lodgi		0	0		0	0	-
151	9060	Custo	6112	Colle		0	0		0	0	-
152	9080	Custo	5111	Posta		0	0		0	0	-
153	9090	Custo	4001	Safet		0	0		0	0	-
154	9090	Custo	4011	Promo		0	0		0	0	-
155	9090	Custo	4040	Commu		0	0		0	0	-
156	9090	Custo	5010	Offic		0	0		0	0	-
157	9100	Custo	4021	Promo		0	0		0	0	-
158	9100	Custo	4046	Cust		5,449	0		0	5,449	21,796
159	9100	Custo	4590	Utili		220	538		2,495	3,253	13,012
160	9100	Custo	5312	Long		0	0		0	0	-
161	9100	Custo	5364	Cellu		0	0		0	0	-
162	9100	Custo	5411	Meals		0	0		0	0	-
163	9100	Custo	6112	Colle		0	0		0	0	-
164	9100	Custo	7590	Misc		0	0		0	0	-
165	9110	Sales	5010	Offic		146	0		0	146	584
166	9110	Sales	5415	Membe		0	0		205	205	820
167	9110	Sales	5419	Misc		0	0		110	110	440
168	9110	Sales	5424	Books		0	0		0	0	-

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU								SSU O&M		
Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)								excl Labor Benefits		SSU O&M
					OCT-05	NOV-05	DEC-05	3 months		excl Labor Benefits
line	Acct	AcctDesc	SubAcct	SubDesc	Activity	Activity	Activity	12/31/2005		annualized
169	9110	Sales	7590	Misc		0	0	0	0	-
170	9120	Sales	4016	Promo		0	0	0	0	-
171	9120	Sales	4043	Emplo		0	0	0	0	-
172	9120	Sales	4302	Heavy		0	0	0	0	-
173	9120	Sales	5240	Use 0		0	0	0	0	-
174	9120	Sales	5411	Meals		0	0	0	0	-
175	9120	Sales	5413	Trans		0	0	0	0	-
176	9120	Sales	5414	Lodgi		0	0	0	0	-
177	9120	Sales	5419	Misc		0	0	0	0	-
178	9120	Sales	6141	Use 0		0	0	0	0	-
179	9130	Sales	4021	Promo		0	0	0	0	-
180	9130	Sales	6111	Contr		0	0	0	0	-
181	9160	Sales	5411	Meals		0	0	0	0	-
182	9160	Sales	5413	Trans		0	0	0	0	-
183	9160	Sales	5414	Lodgi		0	0	0	0	-
184	9160	Sales	5419	Misc		0	0	0	0	-
185	9200	A&G-A	1215	Suta		0	0	0	0	-
186	9200	A&G-A	1290	Benef		0	0	0	0	-
187	9200	A&G-A	3001	Vehic		0	0	0	0	-
188	9200	A&G-A	4112	Board		0	0	0	0	-
189	9200	A&G-A	4863	A&G O	-2,608,333	-2,608,333	-2,608,333	-7,824,999		(31,299,996)
190	9200	A&G-A	4910	Dept		0	0	0	0	-
191	9200	A&G-A	5010	Offic	145		0	0	145	580
192	9200	A&G-A	5111	Posta		0	0	0	0	-
193	9200	A&G-A	5310	Month		0	0	0	0	-
194	9200	A&G-A	5312	Long		0	0	0	0	-
195	9200	A&G-A	5314	Toll		0	0	0	0	-
196	9200	A&G-A	5316	Telec		0	0	0	0	-
197	9200	A&G-A	5331	WAN/L	40		0	0	40	160
198	9200	A&G-A	5364	Cellu		0	0	0	0	-
199	9200	A&G-A	5411	Meals	1,396		0	0	1,396	5,584
200	9200	A&G-A	5413	Trans	2,790		0	0	2,790	11,160
201	9200	A&G-A	5414	Lodgi	886		0	0	886	3,544
202	9200	A&G-A	5415	Membe	141		0	0	141	564
203	9200	A&G-A	5417	Club		0	0	0	0	-
204	9200	A&G-A	5419	Misc	226		0	0	226	904
205	9200	A&G-A	5420	Emplo		0	0	0	0	-
206	9200	A&G-A	5421	Train		0	0	0	0	-
207	9200	A&G-A	5424	Books		0	0	0	0	-
208	9200	A&G-A	5427	Techi	165		0	0	165	660
209	9200	A&G-A	6111	Contr		0	0	0	0	-
210	9200	A&G-A	6117	Use 0		0	0	0	0	-
211	9200	A&G-A	7421	Servi	259		0	0	259	1,036
212	9200	A&G-A	7499	Misc	418		0	0	418	1,672
213	9200	A&G-A	7590	Misc		0	0	0	0	-
214	9200	A&G-A	9341	Admin		0	0	0	0	-
215	9210	A&G-O	1200	Benef		0	0	0	0	-
216	9210	A&G-O	2001	Inven		0	2,134	176	2,310	9,240
217	9210	A&G-O	2002	Mater		0	0	0	0	-
218	9210	A&G-O	2005	Non-I		0	0	0	0	-
219	9210	A&G-O	2006	Purch		0	0	0	0	-
220	9210	A&G-O	3001	Vehic		0	0	0	0	-
221	9210	A&G-O	3004	Vehic		0	0	0	0	-
222	9210	A&G-O	4001	Safet		0	0	40	40	160
223	9210	A&G-O	4021	Promo		0	0	0	0	-
224	9210	A&G-O	4022	Promo		0	0	0	0	-

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU								SSU O&M	
Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)								excl Labor Benefits	SSU O&M
					OCT-05	NOV-05	DEC-05	3 months	excl Labor Benefits
line	Acct	AcctDesc	SubAcct	SubDesc	Activity	Activity	Activity	12/31/2005	annualized
225	9210	A&G-O	4035	En Ef	0	0	0	0	-
226	9210	A&G-O	4040	Commu	0	0	0	0	-
227	9210	A&G-O	4043	Emplo	0	0	0	0	-
228	9210	A&G-O	4044	Adver	0	0	0	0	-
229	9210	A&G-O	4046	Cust	0	0	0	0	-
230	9210	A&G-O	4050	Use 0	0	0	0	0	-
231	9210	A&G-O	4052	Gas B	0	0	0	0	-
232	9210	A&G-O	4053	Gas B	0	272	0	272	1,088
233	9210	A&G-O	4056	Preso	0	0	0	0	-
234	9210	A&G-O	4060	Use 0	0	0	0	0	-
235	9210	A&G-O	4061	Emerg	0	0	0	0	-
236	9210	A&G-O	4062	Use 0	0	0	0	0	-
237	9210	A&G-O	4063	Use 0	0	0	0	0	-
238	9210	A&G-O	4064	Use 0	0	0	0	0	-
239	9210	A&G-O	4065	Offsi	15,296	27,791	49,774	92,861	371,444
240	9210	A&G-O	4066	Proce	0	0	0	0	-
241	9210	A&G-O	4112	Board	0	0	0	0	-
242	9210	A&G-O	4120	News	0	0	0	0	-
243	9210	A&G-O	4124	Fin N	0	0	0	0	-
244	9210	A&G-O	4125	Proxy	0	0	0	0	-
245	9210	A&G-O	4130	Bank	0	0	0	0	-
246	9210	A&G-O	4140	Analy	0	3,037	0	3,037	12,148
247	9210	A&G-O	4142	Use 0	0	0	0	0	-
248	9210	A&G-O	4143	NAIC	0	0	0	0	-
249	9210	A&G-O	4145	Print	0	0	0	0	-
250	9210	A&G-O	4201	Softw	81,443	60,979	58,413	200,835	803,340
251	9210	A&G-O	4202	Use 0	0	0	0	0	-
252	9210	A&G-O	4204	Use 0	0	0	0	0	-
253	9210	A&G-O	4212	IT Eq	8,671	11,138	6,171	25,980	103,920
254	9210	A&G-O	4301	Use 0	0	0	0	0	-
255	9210	A&G-O	4302	Heavy	0	0	183	183	732
256	9210	A&G-O	4303	Use 0	0	0	0	0	-
257	9210	A&G-O	4305	Use 0	0	0	0	0	-
258	9210	A&G-O	4441	Use 0	0	0	0	0	-
259	9210	A&G-O	4581	Build	40	-35	0	5	20
260	9210	A&G-O	4582	Build	8,207	8,779	18,500	35,486	141,944
261	9210	A&G-O	4583	Use 0	0	0	0	0	-
262	9210	A&G-O	4584	Use 0	0	0	0	0	-
263	9210	A&G-O	4586	Use 0	0	0	0	0	-
264	9210	A&G-O	4588	Use 0	0	0	0	0	-
265	9210	A&G-O	4589	Use 0	0	0	0	0	-
266	9210	A&G-O	4590	Utili	0	15,096	10,911	26,007	104,028
267	9210	A&G-O	4872	WIP C	0	0	0	0	-
268	9210	A&G-O	5010	Offic	56,463	60,011	53,739	170,213	680,852
269	9210	A&G-O	5111	Posta	15,632	23,066	25,464	64,162	256,648
270	9210	A&G-O	5112	Armor	0	0	0	0	-
271	9210	A&G-O	5211	Use 0	0	0	0	0	-
272	9210	A&G-O	5212	Use 0	0	0	0	0	-
273	9210	A&G-O	5213	Use 0	0	0	0	0	-
274	9210	A&G-O	5215	Use 0	0	0	0	0	-
275	9210	A&G-O	5221	Use 0	0	0	0	0	-
276	9210	A&G-O	5240	Use 0	0	0	0	0	-
277	9210	A&G-O	5251	Use 0	0	0	0	0	-
278	9210	A&G-O	5252	Use 0	0	0	0	0	-
279	9210	A&G-O	5253	Use 0	0	0	0	0	-
280	9210	A&G-O	5310	Month	19,542	7,809	111,118	138,469	553,876

Atmos Energy Corporation

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)**Exclude acct 9220****Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU**

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

SSU O&M

excl Labor Benefits

SSU O&M
excl Labor Benefits
annualized

line	Acct	AcctDesc	SubAcct	SubDesc	OCT-05 Activity	NOV-05 Activity	DEC-05 Activity	3 months 12/31/2005	
281	9210	A&G-O	5311	Use 0	0	0	0	0	-
282	9210	A&G-O	5312	Long	12,056	12,480	92,585	117,121	468,484
283	9210	A&G-O	5313	Use 0	0	0	0	0	-
284	9210	A&G-O	5314	Toll	0	0	289,854	289,854	1,159,416
285	9210	A&G-O	5315	Use 0	0	0	0	0	-
286	9210	A&G-O	5316	Telec	-752	9,651	108,862	117,761	471,044
287	9210	A&G-O	5317	Use 0	0	0	0	0	-
288	9210	A&G-O	5318	Use 0	0	0	0	0	-
289	9210	A&G-O	5319	Use 0	0	0	0	0	-
290	9210	A&G-O	5320	Use 0	0	0	0	0	-
291	9210	A&G-O	5321	Use 0	0	0	0	0	-
292	9210	A&G-O	5323	Measu	0	0	0	0	-
293	9210	A&G-O	5331	WAN/L	6,913	41,406	68,377	116,696	466,784
294	9210	A&G-O	5332	Use 0	0	0	0	0	-
295	9210	A&G-O	5333	Use 0	0	0	0	0	-
296	9210	A&G-O	5334	Use 0	0	0	0	0	-
297	9210	A&G-O	5342	Use 0	0	0	0	0	-
298	9210	A&G-O	5343	Use 0	0	0	0	0	-
299	9210	A&G-O	5351	Use 0	0	0	0	0	-
300	9210	A&G-O	5361	Use 0	0	0	0	0	-
301	9210	A&G-O	5362	Use 0	0	0	0	0	-
302	9210	A&G-O	5363	Use 0	0	0	0	0	-
303	9210	A&G-O	5364	Cellu	3,809	9,881	19,428	33,118	132,472
304	9210	A&G-O	5365	Use 0	0	0	0	0	-
305	9210	A&G-O	5366	Use 0	0	0	0	0	-
306	9210	A&G-O	5367	Use 0	0	0	0	0	-
307	9210	A&G-O	5370	Use 0	0	0	0	0	-
308	9210	A&G-O	5372	Use 0	0	0	0	0	-
309	9210	A&G-O	5380	Video	7,148	3,794	18,055	28,997	115,988
310	9210	A&G-O	5381	Use 0	0	0	0	0	-
311	9210	A&G-O	5390	Audio	1,255	1,255	1,355	3,865	15,460
312	9210	A&G-O	5399	Capit	0	0	0	0	-
313	9210	A&G-O	5411	Meals	14,741	21,053	18,445	54,239	216,956
314	9210	A&G-O	5412	Spous	91	39	0	130	520
315	9210	A&G-O	5413	Trans	25,095	29,534	23,063	77,692	310,768
316	9210	A&G-O	5414	Lodgi	25,302	16,090	15,443	56,835	227,340
317	9210	A&G-O	5415	Membe	1,852	3,318	4,041	9,211	36,844
318	9210	A&G-O	5416	Club	0	778	369	1,147	4,588
319	9210	A&G-O	5417	Club	740	0	0	740	2,960
320	9210	A&G-O	5418	Settl	0	0	0	0	-
321	9210	A&G-O	5419	Misc	13,881	49,456	9,264	72,601	290,404
322	9210	A&G-O	5420	Emplo	12,553	7,552	35,699	55,804	223,216
323	9210	A&G-O	5421	Train	766	4,082	7,251	12,099	48,396
324	9210	A&G-O	5423	Use 0	0	0	0	0	-
325	9210	A&G-O	5424	Books	1,468	54	13,151	14,673	58,692
326	9210	A&G-O	5425	Regul	0	0	0	0	-
327	9210	A&G-O	5426	Safet	35	83	416	534	2,136
328	9210	A&G-O	5427	Techi	14	8,607	3,255	11,876	47,504
329	9210	A&G-O	5428	Compu	1,295	5,763	1,755	8,813	35,252
330	9210	A&G-O	5429	Work	0	0	326	326	1,304
331	9210	A&G-O	5430	Gas S	0	0	0	0	-
332	9210	A&G-O	6111	Contr	45,012	108,387	152,148	305,547	1,222,188
333	9210	A&G-O	6114	Use 0	0	0	0	0	-
334	9210	A&G-O	6115	Use 0	0	0	0	0	-
335	9210	A&G-O	6117	Use 0	0	0	0	0	-
336	9210	A&G-O	6118	PACER	94	0	0	94	376

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)
Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)							SSU O&M excl Labor Benefits	SSU O&M excl Labor Benefits
			OCT-05	NOV-05	DEC-05	3 months 12/31/2005		
line	Acct	AcctDesc SubAcct SubDesc Activity	Activity	Activity	Activity		annualized	
337	9210 A&G-O	6121 Legal	0	0	0	0	-	
338	9210 A&G-O	6141 Use 0	0	0	0	0	-	
339	9210 A&G-O	6151 Use 0	0	0	0	0	-	
340	9210 A&G-O	6199 Use 0	0	0	0	0	-	
341	9210 A&G-O	7113 Use 0	0	0	0	0	-	
342	9210 A&G-O	7119 Insur	71	0	71	142	568	
343	9210 A&G-O	7120 Envir	0	0	325	325	1,300	
344	9210 A&G-O	7411 Use 0	0	0	0	0	-	
345	9210 A&G-O	7421 Servi	10,853	0	0	10,853	43,412	
346	9210 A&G-O	7422 Use 0	0	0	0	0	-	
347	9210 A&G-O	7431 Use 0	0	0	0	0	-	
348	9210 A&G-O	7432 Use 0	0	0	0	0	-	
349	9210 A&G-O	7433 Use 0	0	0	0	0	-	
350	9210 A&G-O	7434 Use 0	0	0	0	0	-	
351	9210 A&G-O	7441 Use 0	0	0	0	0	-	
352	9210 A&G-O	7442 Use 0	0	0	0	0	-	
353	9210 A&G-O	7445 Use 0	0	0	0	0	-	
354	9210 A&G-O	7447 Educa	0	0	0	0	-	
355	9210 A&G-O	7453 Exec	0	0	0	0	-	
356	9210 A&G-O	7491 Use 0	0	0	0	0	-	
357	9210 A&G-O	7499 Misc	9,820	18,580	37,039	65,439	261,756	
358	9210 A&G-O	7510 Assoc	0	220	0	220	880	
359	9210 A&G-O	7511 Use 0	0	0	0	0	-	
360	9210 A&G-O	7513 Use 0	0	0	0	0	-	
361	9210 A&G-O	7515 Use 0	0	0	0	0	-	
362	9210 A&G-O	7516 Use 0	0	0	0	0	-	
363	9210 A&G-O	7519 Use 0	0	0	0	0	-	
364	9210 A&G-O	7520 Donat	812	680	500	1,992	7,968	
365	9210 A&G-O	7590 Misc	-3,414	14,100	82,818	93,504	374,016	
366	9210 A&G-O	7591 Suppl	0	0	0	0	-	
367	9210 A&G-O	9191 Alloc	0	0	0	0	-	
368	9210 A&G-O	9212 Credi	0	0	0	0	-	
369	9210 A&G-O	9341 Admin	0	0	0	0	-	
370	9210 A&G-O	9345 Taxes	0	0	0	0	-	
371	9210 A&G-O	9911 Reimb	0	0	0	0	-	
372	9221 A&G-A	40006 Bille	0	0	0	0	-	
373	9221 A&G-A	40007 Bille	0	0	0	0	-	
374	9230 A&G-O	4065 Offsi	0	0	0	0	-	
375	9230 A&G-O	4070 Insur	0	0	0	0	-	
376	9230 A&G-O	4122 Annua	0	0	0	0	-	
377	9230 A&G-O	4130 Bank	0	0	0	0	-	
378	9230 A&G-O	4146 Publi	0	332	0	332	1,328	
379	9230 A&G-O	4201 Softw	80,129	0	59,538	139,667	558,668	
380	9230 A&G-O	4202 Use 0	0	0	0	0	-	
381	9230 A&G-O	4581 Build	0	0	0	0	-	
382	9230 A&G-O	4582 Build	0	0	0	0	-	
383	9230 A&G-O	4589 Use 0	0	0	0	0	-	
384	9230 A&G-O	5010 Offic	0	0	0	0	-	
385	9230 A&G-O	5111 Posta	0	7,500	3,152	10,652	42,608	
386	9230 A&G-O	5112 Armor	0	0	0	0	-	
387	9230 A&G-O	5316 Telec	0	0	0	0	-	
388	9230 A&G-O	5411 Meals	371	0	806	1,177	4,708	
389	9230 A&G-O	5413 Trans	440	0	1,555	1,995	7,980	
390	9230 A&G-O	5414 Lodgi	0	0	0	0	-	
391	9230 A&G-O	5415 Membe	0	0	0	0	-	
392	9230 A&G-O	5419 Misc	0	0	0	0	-	

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

line	Acct	AcctDesc	SubAcct	SubDesc	OCT-05	NOV-05	DEC-05	SSU O&M excl Labor Benefits 3 months 12/31/2005	SSU O&M excl Labor Benefits annualized
					Activity	Activity	Activity		
393	9230	A&G-O	5421	Train	0	0	0	0	-
394	9230	A&G-O	5424	Books	0	0	0	0	-
395	9230	A&G-O	5428	Compu	0	0	0	0	-
396	9230	A&G-O	5429	Work	0	0	0	0	-
397	9230	A&G-O	6111	Contr	456,779	434,568	445,135	1,336,482	5,345,928
398	9230	A&G-O	6112	Colle	5,482	-5,482	0	0	-
399	9230	A&G-O	6115	Use 0	0	0	0	0	-
400	9230	A&G-O	6121	Legal	0	62,792	19,334	82,126	328,504
401	9230	A&G-O	6131	Use 0	0	0	0	0	-
402	9230	A&G-O	6141	Use 0	0	0	0	0	-
403	9230	A&G-O	6151	Use 0	0	0	0	0	-
404	9230	A&G-O	6199	Use 0	0	0	0	0	-
405	9230	A&G-O	7119	Insur	0	0	0	0	-
406	9230	A&G-O	7451	Restr	0	0	0	0	-
407	9230	A&G-O	7453	Exec	0	0	0	0	-
408	9230	A&G-O	7499	Misc	623	0	1,690	2,313	9,252
409	9230	A&G-O	7590	Misc	0	6,050	3,630	9,680	38,720
410	9230	A&G-O	21047	Medic	0	0	0	0	-
411	9240	A&G-P	4070	Insur	9,506	9,506	37,631	56,643	226,572
412	9240	A&G-P	4072	Insur	0	0	0	0	-
413	9240	A&G-P	5010	Offic	0	0	0	0	-
414	9240	A&G-P	5413	Trans	0	0	0	0	-
415	9240	A&G-P	5419	Misc	0	0	0	0	-
416	9240	A&G-P	5421	Train	0	0	0	0	-
417	9240	A&G-P	7590	Misc	0	0	0	0	-
418	9250	A&G-I	4070	Insur	0	0	0	0	-
419	9250	A&G-I	4202	Use 0	0	0	0	0	-
420	9250	A&G-I	4212	IT Eq	0	0	0	0	-
421	9250	A&G-I	5010	Offic	0	0	0	0	-
422	9250	A&G-I	5111	Posta	0	0	0	0	-
423	9250	A&G-I	5411	Meals	0	0	0	0	-
424	9250	A&G-I	5413	Trans	0	0	0	0	-
425	9250	A&G-I	5414	Lodgi	0	0	0	0	-
426	9250	A&G-I	5415	Membe	0	0	0	0	-
427	9250	A&G-I	5419	Misc	0	0	0	0	-
428	9250	A&G-I	5421	Train	0	0	0	0	-
429	9250	A&G-I	5424	Books	0	0	0	0	-
430	9250	A&G-I	7111	Use 0	0	0	0	0	-
431	9250	A&G-I	7112	Use 0	0	0	0	0	-
432	9250	A&G-I	7113	Use 0	0	0	0	0	-
433	9250	A&G-I	7114	Pub L	0	0	0	0	-
434	9250	A&G-I	7115	Insur	0	0	0	0	-
435	9250	A&G-I	7119	Insur	326,561	342,461	578,605	1,247,627	4,990,508
436	9250	A&G-I	7120	Envir	513	317	0	830	3,320
437	9250	A&G-I	7499	Misc	0	0	0	0	-
438	9260	A&G-E	4070	Insur	0	0	0	0	-
439	9260	A&G-E	4799	Compr	0	0	0	0	-
440	9260	A&G-E	5010	Offic	0	0	0	0	-
441	9260	A&G-E	5111	Posta	408	0	0	408	1,632
442	9260	A&G-E	5411	Meals	30	532	0	562	2,248
443	9260	A&G-E	5413	Trans	1,455	1,035	0	2,490	9,960
444	9260	A&G-E	5414	Lodgi	0	876	0	876	3,504
445	9260	A&G-E	5415	Membe	0	0	0	0	-
446	9260	A&G-E	5419	Misc	107	107	0	214	856
447	9260	A&G-E	5420	Emplo	0	0	0	0	-
448	9260	A&G-E	5426	Safet	0	0	0	0	-

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)
Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

				SSU O&M			SSU O&M	
Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)				excl Labor Benefits			excl Labor Benefits	
line	Acct	AcctDesc	SubAcct	OCT-05	NOV-05	DEC-05	3 months	annualized
			SubDesc	Activity	Activity	Activity	12/31/2005	
449	9260	A&G-E	6111 Contr	0	0	1,702	1,702	6,808
450	9260	A&G-E	7120 Envir	0	0	0	0	-
451	9260	A&G-E	7411 Use 0	0	0	0	0	-
452	9260	A&G-E	7421 Servi	4,245	4,245	4,245	12,735	50,940
453	9260	A&G-E	7422 Use 0	0	0	0	0	-
454	9260	A&G-E	7431 Use 0	0	0	0	0	-
455	9260	A&G-E	7432 Use 0	0	0	0	0	-
456	9260	A&G-E	7433 Use 0	0	0	0	0	-
457	9260	A&G-E	7434 Use 0	0	0	0	0	-
458	9260	A&G-E	7441 Use 0	0	0	0	0	-
459	9260	A&G-E	7442 Use 0	0	0	0	0	-
460	9260	A&G-E	7443 Unifo	0	0	0	0	-
461	9260	A&G-E	7445 Use 0	0	0	0	0	-
462	9260	A&G-E	7447 Educa	1,738	12,606	34,002	48,346	193,384
463	9260	A&G-E	7449 Misc	0	0	0	0	-
464	9260	A&G-E	7451 Restr	332,047	377,071	376,026	1,085,144	4,340,576
465	9260	A&G-E	7452 Varia	379,000	541,000	736,000	1,656,000	6,624,000
466	9260	A&G-E	7453 Exec	32	32	32	96	384
467	9260	A&G-E	7486 Rabbi	-46,275	-45,843	-54,440	-146,558	(586,232)
468	9260	A&G-E	7487 COLI	-57,440	-55,957	-55,957	-169,354	(677,416)
469	9260	A&G-E	7488 COLI	111,061	112,544	112,544	336,149	1,344,596
470	9260	A&G-E	7489 NQ Re	861,314	861,314	855,456	2,578,084	10,312,336
471	9260	A&G-E	7491 Use 0	0	0	0	0	-
472	9260	A&G-E	7499 Misc	2,101	8,975	15,450	26,526	106,104
473	9260	A&G-E	7510 Assoc	0	0	0	0	-
474	9260	A&G-E	7520 Donat	0	0	0	0	-
475	9260	A&G-E	7590 Misc	0	2,760	163	2,923	11,692
476	9270	A&G-F	6111 Contr	0	0	0	0	-
477	9280	A&G-R	5419 Misc	0	0	0	0	-
478	9280	A&G-R	7590 Misc	0	0	0	0	-
479	9301	A&G-G	4111 Direc	0	0	0	0	-
480	9301	A&G-G	4581 Build	0	0	0	0	-
481	9301	A&G-G	5111 Posta	0	0	0	0	-
482	9301	A&G-G	7520 Donat	0	0	0	0	-
483	9301	A&G-G	7590 Misc	0	0	0	0	-
484	9302	Misce	1233 Medic	0	0	0	0	-
485	9302	Misce	2001 Inven	0	0	0	0	-
486	9302	Misce	2005 Non-I	0	0	0	0	-
487	9302	Misce	3004 Vehic	0	0	0	0	-
488	9302	Misce	4001 Safet	0	108,112	0	108,112	432,448
489	9302	Misce	4016 Promo	0	0	0	0	-
490	9302	Misce	4040 Commu	0	0	0	0	-
491	9302	Misce	4046 Cust	0	65,688	0	65,688	262,752
492	9302	Misce	4060 Use 0	0	0	0	0	-
493	9302	Misce	4070 Insur	0	0	0	0	-
494	9302	Misce	4111 Direc	61,814	52,756	37,500	152,070	608,280
495	9302	Misce	4112 Board	12,915	14,551	8,413	35,879	143,516
496	9302	Misce	4113 Direc	112,107	69,123	90,615	271,845	1,087,380
497	9302	Misce	4120 Newsw	1,714	2,308	933	4,955	19,820
498	9302	Misce	4121 Inv R	0	0	11,500	11,500	46,000
499	9302	Misce	4122 Annua	28,333	28,333	28,333	84,999	339,996
500	9302	Misce	4123 Stock	0	0	0	0	-
501	9302	Misce	4124 Fin N	0	0	0	0	-
502	9302	Misce	4125 Proxy	945	2,895	9,195	13,035	52,140
503	9302	Misce	4126 Trans	4,689	4,662	4,662	14,013	56,052
504	9302	Misce	4127 Tr &	56,975	0	68,111	125,086	500,344

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU								SSU O&M		
Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)								excl Labor Benefits		SSU O&M
					OCT-05	NOV-05	DEC-05	3 months		excl Labor Benefits
line	Acct	AcctDesc	SubAcct	SubDesc	Activity	Activity	Activity	12/31/2005		annualized
505	9302	Misce	4128	Trans	0	0	0	0	0	-
506	9302	Misce	4129	NYSE	189	189	189	567		2,268
507	9302	Misce	4131	Physi	0	0	0	0		-
508	9302	Misce	4133	Use 0	0	0	0	0		-
509	9302	Misce	4134	Audio	0	0	0	0		-
510	9302	Misce	4135	Reimb	388	0	547	935		3,740
511	9302	Misce	4140	Analy	1,594	2,753	26,933	31,280		125,120
512	9302	Misce	4141	Web S	625	625	17,272	18,522		74,088
513	9302	Misce	4142	Use 0	0	0	0	0		-
514	9302	Misce	4143	NAIC	0	0	0	0		-
515	9302	Misce	4144	Use 0	0	0	0	0		-
516	9302	Misce	4145	Print	-346	-329	346	-329		(1,316)
517	9302	Misce	4146	Publi	65	13,338	390	13,793		55,172
518	9302	Misce	4147	Use 0	0	0	0	0		-
519	9302	Misce	4202	Use 0	0	0	0	0		-
520	9302	Misce	4302	Heavy	0	0	0	0		-
521	9302	Misce	4589	Use 0	0	0	0	0		-
522	9302	Misce	4889	Land	0	0	0	0		-
523	9302	Misce	5010	Offic	3,943	1,564	165	5,672		22,688
524	9302	Misce	5111	Posta	0	123	0	123		492
525	9302	Misce	5312	Long	0	0	0	0		-
526	9302	Misce	5411	Meals	7,528	1,666	665	9,859		39,436
527	9302	Misce	5413	Trans	10,031	4,260	3,225	17,516		70,064
528	9302	Misce	5414	Lodgi	5,384	2,243	3,077	10,704		42,816
529	9302	Misce	5415	Membe	0	100	470	570		2,280
530	9302	Misce	5419	Misc	853	833	37	1,723		6,892
531	9302	Misce	5420	Emplo	0	200	0	200		800
532	9302	Misce	5421	Train	0	0	0	0		-
533	9302	Misce	5424	Books	595	49	1,420	2,064		8,256
534	9302	Misce	5427	Techi	0	0	0	0		-
535	9302	Misce	5428	Compu	0	0	0	0		-
536	9302	Misce	5429	Work	0	0	0	0		-
537	9302	Misce	6111	Contr	17,303	50,079	55,087	122,469		489,876
538	9302	Misce	6115	Use 0	0	0	0	0		-
539	9302	Misce	6121	Legal	0	0	0	0		-
540	9302	Misce	6151	Use 0	0	0	0	0		-
541	9302	Misce	7499	Misc	0	0	0	0		-
542	9302	Misce	7510	Assoc	2,875	4,125	2,875	9,875		39,500
543	9302	Misce	7511	Use 0	0	0	0	0		-
544	9302	Misce	7512	Use 0	0	0	0	0		-
545	9302	Misce	7513	Use 0	0	0	0	0		-
546	9302	Misce	7515	Use 0	0	0	0	0		-
547	9302	Misce	7516	Use 0	0	0	0	0		-
548	9302	Misce	7517	Use 0	0	0	0	0		-
549	9302	Misce	7518	Use 0	0	0	0	0		-
550	9302	Misce	7519	Use 0	0	0	0	0		-
551	9302	Misce	7590	Misc	0	0	0	0		-
552	9310	A&G-R	4302	Heavy	0	0	0	0		-
553	9310	A&G-R	4580	Build	0	0	0	0		-
554	9310	A&G-R	4581	Build	331,547	379,660	374,130	1,085,337		4,341,348
555	9310	A&G-R	4582	Build	11,637	9,822	14,791	36,250		145,000
556	9310	A&G-R	4583	Use 0	0	0	0	0		-
557	9310	A&G-R	4584	Use 0	0	0	0	0		-
558	9310	A&G-R	4589	Use 0	0	0	0	0		-
559	9310	A&G-R	4590	Utili	5,000	0	26,440	31,440		125,760
560	9310	A&G-R	4810	Gas T	0	0	-102	-102		(408)

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)
Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

line	Acct	AcctDesc	SubAcct	SubDesc	OCT-05	NOV-05	DEC-05	SSU O&M excl Labor Benefits 3 months 12/31/2005	SSU O&M excl Labor Benefits annualized
					Activity	Activity	Activity		
561	9310	A&G-R	4881	WIP S	0	0	0	0	-
562	9310	A&G-R	5010	Offic	0	0	131	131	524
563	9310	A&G-R	5111	Posta	0	0	0	0	-
564	9310	A&G-R	5310	Month	0	0	0	0	-
565	9310	A&G-R	5411	Meals	0	0	0	0	-
566	9310	A&G-R	5413	Trans	0	0	0	0	-
567	9310	A&G-R	5414	Lodgi	0	0	0	0	-
568	9310	A&G-R	5415	Membe	0	0	0	0	-
569	9310	A&G-R	5419	Misc	0	0	0	0	-
570	9310	A&G-R	5421	Train	0	0	0	0	-
571	9310	A&G-R	6111	Contr	0	5,244	6,329	11,573	46,292
572	9320	A&G-M	4201	Softw	155,793	174,685	265,668	596,146	2,384,584
573	9320	A&G-M	4212	IT Eq	30,750	22,000	82,993	135,743	542,972
574	9320	A&G-M	4582	Build	0	0	0	0	-
575	9320	A&G-M	5010	Offic	0	0	26	26	104
576	9320	A&G-M	6111	Contr	0	-2,670	0	-2,670	(10,680)
577	9320	A&G-M	6121	Legal	0	0	0	0	-
578					<u>1,265,919</u>	<u>1,724,238</u>	<u>3,190,536</u>	<u>6,180,693</u>	<u>24,722,772</u>
579									
580							FY06 percent SSU to MidSt	10.28%	2,541,501
581							FY06 percent MidSt to MO	19.91%	506,013
582									
583							FY06 percent SSU to COKS	6.81%	1,683,621
584							FY06 percent COKS to MO	0.24%	4,084
585									
586							tot proforma SSU O&M to MO FY06 (excl labor & benefits)	2.06%	\$ 510,097
587							tot SSU O&M to MO FY05 (excluding labor & benefits)		\$ (642,743)
588							adjustment to non-labor O&M for reduced FY06 SSU allocation		\$ (132,646)
589									
590									
591	8400	Other	1000	Non-p	0	0	0	0	
592	8510	Syste	1000	Non-p	0	0	0	0	
593	8700	Distr	1000	Non-p	36,611	44,828	40,663	122,102	
594	8710	Distr	1000	Non-p	0	0	0	0	
595	8790	Custo	1000	Non-p	21,203	23,417	21,078	65,698	
596	8800	Distr	1000	Non-p	725	731	731	2,187	
597	9010	Custo	1000	Non-p	6,766	5,972	5,972	18,710	
598	9030	Custo	1000	Non-p	1,215,154	1,228,025	1,292,618	3,735,797	
599	9070	Custo	1000	Non-p	0	0	0	0	
600	9110	Sales	1000	Non-p	0	0	0	0	
601	9200	A&G-A	1000	Non-p	1,611,444	1,749,006	1,743,111	5,103,561	
602	9210	A&G-O	1000	Non-p	4,006	5,877	6,354	16,237	
603	9250	A&G-I	1000	Non-p	0	0	0	0	
604	8700	Distr	1001	Capit	0	0	0	0	
605	9200	A&G-A	1001	Capit	181,676	115,183	89,293	386,152	
606	9210	A&G-O	1001	Capit	0	0	0	0	
607	8700	Distr	1002	Capit	-17,569	-6,757	0	-24,326	
608	9200	A&G-A	1002	Capit	-179,105	-112,590	-86,700	-378,395	
609	9310	A&G-R	1002	Capit	0	0	0	0	
610	8700	Distr	1003	Defer	0	0	0	0	
611	9200	A&G-A	1003	Defer	0	0	0	0	
612	8700	Distr	1004	Defer	-2,466	-13,256	2,920	-12,802	
613	9200	A&G-A	1004	Defer	0	0	0	0	
614	8700	Distr	1006	O&M P	0	0	0	0	
615	9200	A&G-A	1006	O&M P	0	0	0	0	
616	9210	A&G-O	1006	O&M P	17,681	0	0	17,681	

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU							SSU O&M		SSU O&M excl Labor Benefits annualized
Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)							excl Labor Benefits		
					OCT-05	NOV-05	DEC-05	3 months	
line	Acct	AcctDesc	SubAcct	SubDesc	Activity	Activity	Activity	12/31/2005	
617	9302	Misce	1006	O&M P		0	0	0	0
618	8140	Stora	1008	Expen		0	0	0	0
619	8400	Other	1008	Expen		0	0	0	0
620	8510	Syste	1008	Expen		0	0	0	0
621	8700	Distr	1008	Expen	6,789	6,948	2,401	16,138	
622	8710	Distr	1008	Expen	0	0	0	0	
623	8740	Mains	1008	Expen	0	0	996	996	
624	8790	Custo	1008	Expen	2,917	3,006	1,172	7,095	
625	8800	Distr	1008	Expen	41	75	73	189	
626	8870	Distr	1008	Expen	0	0	0	0	
627	9010	Custo	1008	Expen	961	359	597	1,917	
628	9030	Custo	1008	Expen	250,418	126,664	155,099	532,181	
629	9200	A&G-A	1008	Expen	90,108	201,972	187,593	479,673	
630	9210	A&G-O	1008	Expen	729	1,149	1,791	3,669	
631	9302	Misce	1008	Expen	0	0	0	0	
632	9200	A&G-A	1009	Capit	0	0	0	0	
633	9200	A&G-A	1010	PTO A	0	0	0	0	
634	8700	Distr	1011	Capit	17,569	6,757	0	24,326	
635	9200	A&G-A	1011	Capit	179,105	112,590	86,700	378,395	
636	9200	A&G-A	1012	Capit	-181,676	-115,183	-89,293	-386,152	
637	8700	Distr	1013	Expen	0	0	0	0	
638	8740	Mains	1013	Expen	0	0	1,991	1,991	
639	9210	A&G-O	1013	Expen	17,681	0	1,930	19,611	
640	9302	Misce	1013	Expen	0	0	0	0	
641	8700	Distr	1014	Expen	0	0	0	0	
642	9210	A&G-O	1014	Expen	-17,681	0	0	-17,681	
643	9302	Misce	1014	Expen	0	0	0	0	
644	8700	Distr	1015	Defer	2,466	13,256	-2,920	12,802	
645					3,265,553	3,398,029	3,464,170	10,127,752	
646									
647									
648									
649									
650									
651	9250	A&G-I	1201	Benef	-219	25,832	298	25,911	
652	9250	A&G-I	1221	Worke	6,195	6,382	6,582	19,159	
653	9250	A&G-I	1290	Benef	57	0	180	237	
654	9260	A&G-E	1200	Benef	906,487	933,782	963,039	2,803,308	
655	9260	A&G-E	1201	Benef	-69,375	170,164	66,599	167,388	
656	9260	A&G-E	1231	Basic	0	0	0	0	
657	9260	A&G-E	1232	Fas 1	0	0	0	0	
658	9260	A&G-E	1233	Medic	0	0	0	0	
659	9260	A&G-E	1234	LTD I	0	0	0	0	
660	9260	A&G-E	1235	Mini-	0	0	0	0	
661	9260	A&G-E	1236	ESOP	0	0	0	0	
662	9260	A&G-E	1241	Retir	0	0	0	0	
663	9260	A&G-E	1244	Retir	0	0	0	0	
664	9260	A&G-E	1249	Ret.	0	0	0	0	
665	9260	A&G-E	1290	Benef	4,482	0	1,664	6,146	
666	8700	Distr	7590	Misc	0	0	520,000	520,000	
667	9220	A&G-A	3004	Vehic	0	0	0	0	
668	9220	A&G-A	5413	Trans	0	0	0	0	
669	9220	A&G-A	9330	Egasc	0	0	0	0	
670	9220	A&G-A	9331	Enerm	0	0	0	0	
671	9220	A&G-A	9332	Tlig	0	0	0	0	
672	9220	A&G-A	9333	Wkgr	0	0	0	0	

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SSU O&M excluding Labor (subaccts 01000-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU

Company=010 (Atmos Regulated Shared Services), Future Growth=0000 (Default)

Exclude Dec05 acct 8700 subacct 07590 - not allocated out of SSU								SSU O&M		SSU O&M excl Labor Benefits annualized
Company=010 (Almos Regulated Shared Services), Future Growth=0000 (Default)								excl Labor Benefits		
								3 months		
line	Acct	AcctDesc	SubAcct	SubDesc	OCT-05 Activity	NOV-05 Activity	DEC-05 Activity	12/31/2005		
673	9220	A&G-A	9341	Admin	0	0		0	0	
674	9220	A&G-A	9343	A & G	0	0		0	0	
675	9220	A&G-A	9344	Depre	0	0		0	0	
676	9220	A&G-A	9345	Taxes	0	0		0	0	
677	9220	A&G-A	9350	Egasc	0	0		0	0	
678	9220	A&G-A	9351	Enerm	0	0		0	0	
679	9220	A&G-A	9352	TLIG	0	0		0	0	
680	9220	A&G-A	9354	UCG &	0	0		0	0	
681	9220	A&G-A	9355	ENCO	0	0		0	0	
682	9220	A&G-A	9356	UPGA	0	0		0	0	
683	9220	A&G-A	9357	UPTN	0	0		0	0	
684	9220	A&G-A	9358	ENUS	0	0		0	0	
685	9220	A&G-A	9359	WKGR	0	0		0	0	
686	9220	A&G-A	40001	Bille	-490,618	-567,449	-691,214	-1,749,281		
687	9220	A&G-A	40002	Bille	-402,257	-467,116	-565,829	-1,435,202		
688	9220	A&G-A	40003	Bille	-591,247	-688,792	-825,138	-2,105,177		
689	9220	A&G-A	40004	Bille	-580,052	-678,130	-815,027	-2,073,209		
690	9220	A&G-A	40005	Bille	-310,454	-360,180	-435,258	-1,105,892		
691	9220	A&G-A	40007	Bille	-65,883	-73,808	-78,205	-217,896		
692	9220	A&G-A	40008	Bille	-2,136,945	-2,451,290	-3,109,032	-7,697,267		
693	9220	A&G-A	40009	Bille	-498,381	-584,542	-702,811	-1,785,734		
694	9220	A&G-A	40010	Bille	-303,264	-387,124	-470,554	-1,160,942		
695	9220	A&G-A	41101	Bille	0	0		0	0	
696	9220	A&G-A	41104	Bille	0	0		0	0	
697	9220	A&G-A	41107	Bille	0	0		0	0	
698	9220	A&G-A	41108	Bille	0	0		0	0	
699	9220	A&G-A	41112	Bille	0	0		0	0	
700	9220	A&G-A	41113	Bille	0	0		0	0	
701	9220	A&G-A	41117	Bille	0	0		0	0	
702	9220	A&G-A	41119	Bille	0	0		0	0	
703	9220	A&G-A	41121	Bille	0	0		0	0	

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
1	SS	7520	5419	-
2	SS	8040	4777	-
3	SS	8120	4802	-
4	SS	8130	4777	-
5	SS	8210	5111	-
6	SS	8210	5310	1,586
7	SS	8210	5411	-
8	SS	8210	5413	-
9	SS	8230	5414	-
10	SS	8230	6141	-
11	SS	8240	5413	-
12	SS	8260	7447	-
13	SS	8700	1200	267
14	SS	8700	2001	-
15	SS	8700	2005	-
16	SS	8700	4040	-
17	SS	8700	4130	-
18	SS	8700	4201	7,415
19	SS	8700	4202	-
20	SS	8700	4212	6,191
21	SS	8700	4301	-
22	SS	8700	4302	-
23	SS	8700	4305	-
24	SS	8700	4582	1,962
25	SS	8700	4590	-
26	SS	8700	5010	101
27	SS	8700	5111	79
28	SS	8700	5211	-
29	SS	8700	5212	-
30	SS	8700	5213	-
31	SS	8700	5215	-
32	SS	8700	5240	-
33	SS	8700	5310	-
34	SS	8700	5311	-
35	SS	8700	5312	-
36	SS	8700	5313	-
37	SS	8700	5314	5,966
38	SS	8700	5316	-
39	SS	8700	5317	-
40	SS	8700	5320	-
41	SS	8700	5331	-
42	SS	8700	5333	-
43	SS	8700	5342	-
44	SS	8700	5361	-
45	SS	8700	5362	-
46	SS	8700	5364	111
47	SS	8700	5367	-
48	SS	8700	5390	-
49	SS	8700	5411	2,386
50	SS	8700	5413	4,220

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share)excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
51	SS	8700	5414	4,001
52	SS	8700	5415	-
53	SS	8700	5419	6,203
54	SS	8700	5420	160
55	SS	8700	5421	-
56	SS	8700	5424	-
57	SS	8700	5429	-
58	SS	8700	6111	-
59	SS	8700	6112	-
60	SS	8700	6115	-
61	SS	8700	7431	-
62	SS	8700	7441	-
63	SS	8700	7499	(15)
64	SS	8700	7590	-
65	SS	8700	7591	-
66	SS	8710	5111	-
67	SS	8710	5419	-
68	SS	8740	3001	-
69	SS	8740	3004	(52,495)
70	SS	8740	4305	-
71	SS	8740	4426	544
72	SS	8740	4590	-
73	SS	8740	5414	-
74	SS	8740	5415	415
75	SS	8740	5419	36
76	SS	8740	7590	3,000
77	SS	8740	9911	-
78	SS	8790	5342	-
79	SS	8790	5411	-
80	SS	8790	5413	-
81	SS	8790	5419	-
82	SS	8800	5111	-
83	SS	8800	5413	1,619
84	SS	8800	6111	1,866
85	SS	8810	2001	-
86	SS	8810	3001	-
87	SS	8810	4581	133,361
88	SS	8810	4582	4,058
89	SS	8810	4586	-
90	SS	8810	4589	-
91	SS	8810	4590	7,337
92	SS	8850	5411	-
93	SS	8850	5413	-
94	SS	8850	5419	-
95	SS	8860	4582	2,176
96	SS	8870	7590	-
97	SS	8920	4201	567
98	SS	8940	5411	-
99	SS	8940	5413	-
100	SS	9010	5010	-

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
101	SS	9010	5364	227
102	SS	9010	5411	-
103	SS	9010	5414	-
104	SS	9010	5419	-
105	SS	9010	5424	-
106	SS	9020	4130	-
107	SS	9020	5411	-
108	SS	9020	5413	-
109	SS	9020	5414	-
110	SS	9020	5419	-
111	SS	9030	2001	-
112	SS	9030	4120	-
113	SS	9030	4130	767,406
114	SS	9030	4590	67,985
115	SS	9030	5010	53
116	SS	9030	5111	918
117	SS	9030	5213	-
118	SS	9030	5221	-
119	SS	9030	5240	-
120	SS	9030	5342	-
121	SS	9030	5411	200
122	SS	9030	5413	292
123	SS	9030	5414	-
124	SS	9030	5415	3,500
125	SS	9030	5419	-
126	SS	9030	5420	165
127	SS	9030	5421	-
128	SS	9030	5424	-
129	SS	9030	5428	-
130	SS	9030	5429	-
131	SS	9030	6111	-
132	SS	9030	6112	31,626
133	SS	9030	6113	-
134	SS	9030	6116	-
135	SS	9030	6122	-
136	SS	9030	6123	-
137	SS	9030	6124	-
138	SS	9030	6125	-
139	SS	9030	6126	-
140	SS	9030	7441	-
141	SS	9030	7451	-
142	SS	9030	7499	(40)
143	SS	9030	7590	-
144	SS	9050	5411	-
145	SS	9050	5413	-
146	SS	9050	5414	-
147	SS	9060	6112	-
148	SS	9080	5111	-
149	SS	9090	4001	-
150	SS	9090	4011	-

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
151	SS	9090	4040	-
152	SS	9090	5010	-
153	SS	9100	4021	447
154	SS	9100	4590	7,258
155	SS	9100	5312	-
156	SS	9100	5364	255
157	SS	9100	5411	-
158	SS	9100	6112	-
159	SS	9100	7590	-
160	SS	9110	5010	-
161	SS	9110	5424	-
162	SS	9110	7590	-
163	SS	9120	4016	-
164	SS	9120	4043	-
165	SS	9120	4302	-
166	SS	9120	5240	-
167	SS	9120	5411	-
168	SS	9120	5413	-
169	SS	9120	5414	402
170	SS	9120	5419	-
171	SS	9120	6141	-
172	SS	9130	4021	-
173	SS	9130	6111	-
174	SS	9160	5411	-
175	SS	9160	5413	-
176	SS	9160	5414	-
177	SS	9160	5419	-
178	SS	9200	1010	144,825
179	SS	9200	1215	-
180	SS	9200	1290	-
181	SS	9200	3001	-
182	SS	9200	4112	-
183	SS	9200	4863	(22,614,457)
184	SS	9200	4910	-
185	SS	9200	5010	3
186	SS	9200	5111	-
187	SS	9200	5310	-
188	SS	9200	5312	-
189	SS	9200	5314	-
190	SS	9200	5316	-
191	SS	9200	5331	89
192	SS	9200	5364	-
193	SS	9200	5411	14,831
194	SS	9200	5413	3,511
195	SS	9200	5414	4,805
196	SS	9200	5415	295
197	SS	9200	5417	-
198	SS	9200	5419	416
199	SS	9200	5420	389
200	SS	9200	5421	94

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
201	SS	9200	5424	139
202	SS	9200	5427	-
203	SS	9200	6111	6,320
204	SS	9200	6117	-
205	SS	9200	7499	899
206	SS	9200	7590	6,556
207	SS	9200	9341	-
208	SS	9210	1200	-
209	SS	9210	2001	-
210	SS	9210	2002	-
211	SS	9210	2005	30
212	SS	9210	2006	-
213	SS	9210	3001	-
214	SS	9210	3004	1,528
215	SS	9210	4001	1,309
216	SS	9210	4021	879
217	SS	9210	4022	-
218	SS	9210	4035	-
219	SS	9210	4040	-
220	SS	9210	4043	5,337
221	SS	9210	4044	-
222	SS	9210	4046	723
223	SS	9210	4050	-
224	SS	9210	4052	-
225	SS	9210	4053	969
226	SS	9210	4056	-
227	SS	9210	4060	-
228	SS	9210	4061	-
229	SS	9210	4062	-
230	SS	9210	4063	-
231	SS	9210	4064	-
232	SS	9210	4065	222,122
233	SS	9210	4066	-
234	SS	9210	4112	-
235	SS	9210	4120	-
236	SS	9210	4124	-
237	SS	9210	4125	-
238	SS	9210	4130	-
239	SS	9210	4140	1,455
240	SS	9210	4142	-
241	SS	9210	4143	-
242	SS	9210	4145	61
243	SS	9210	4201	924,094
244	SS	9210	4202	-
245	SS	9210	4204	-
246	SS	9210	4212	173,335
247	SS	9210	4301	-
248	SS	9210	4302	18,467
249	SS	9210	4303	-
250	SS	9210	4305	-

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
251	SS	9210	4441	-
252	SS	9210	4581	92,548
253	SS	9210	4582	168,577
254	SS	9210	4583	-
255	SS	9210	4584	-
256	SS	9210	4586	-
257	SS	9210	4588	-
258	SS	9210	4589	-
259	SS	9210	4590	102,572
260	SS	9210	4872	-
261	SS	9210	5010	610,371
262	SS	9210	5111	314,789
263	SS	9210	5112	-
264	SS	9210	5211	-
265	SS	9210	5212	-
266	SS	9210	5213	-
267	SS	9210	5215	-
268	SS	9210	5221	-
269	SS	9210	5240	-
270	SS	9210	5251	-
271	SS	9210	5252	-
272	SS	9210	5253	-
273	SS	9210	5310	226,835
274	SS	9210	5311	-
275	SS	9210	5312	853,623
276	SS	9210	5313	-
277	SS	9210	5314	1,538,235
278	SS	9210	5315	-
279	SS	9210	5316	106,051
280	SS	9210	5317	-
281	SS	9210	5318	-
282	SS	9210	5319	-
283	SS	9210	5320	-
284	SS	9210	5321	-
285	SS	9210	5323	32,608
286	SS	9210	5331	425,801
287	SS	9210	5332	-
288	SS	9210	5333	-
289	SS	9210	5334	-
290	SS	9210	5342	-
291	SS	9210	5343	-
292	SS	9210	5351	-
293	SS	9210	5361	-
294	SS	9210	5362	-
295	SS	9210	5363	-
296	SS	9210	5364	212,615
297	SS	9210	5365	-
298	SS	9210	5366	-
299	SS	9210	5367	-
300	SS	9210	5370	-

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share)excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
301	SS	9210	5372	-
302	SS	9210	5380	97,416
303	SS	9210	5381	-
304	SS	9210	5390	14,143
305	SS	9210	5399	87
306	SS	9210	5411	298,525
307	SS	9210	5412	19,494
308	SS	9210	5413	415,101
309	SS	9210	5414	168,709
310	SS	9210	5415	51,434
311	SS	9210	5416	7,117
312	SS	9210	5417	954
313	SS	9210	5418	-
314	SS	9210	5419	312,769
315	SS	9210	5420	187,548
316	SS	9210	5421	128,468
317	SS	9210	5423	-
318	SS	9210	5424	16,628
319	SS	9210	5425	400
320	SS	9210	5426	2,411
321	SS	9210	5427	13,778
322	SS	9210	5428	19,601
323	SS	9210	5429	7,954
324	SS	9210	5430	-
325	SS	9210	6111	609,939
326	SS	9210	6114	-
327	SS	9210	6115	-
328	SS	9210	6117	-
329	SS	9210	6118	88
330	SS	9210	6121	-
331	SS	9210	6141	-
332	SS	9210	6151	-
333	SS	9210	6199	-
334	SS	9210	7113	-
335	SS	9210	7120	1,188
336	SS	9210	7411	-
337	SS	9210	7421	833
338	SS	9210	7422	-
339	SS	9210	7431	-
340	SS	9210	7432	-
341	SS	9210	7433	-
342	SS	9210	7434	-
343	SS	9210	7441	-
344	SS	9210	7442	-
345	SS	9210	7445	-
346	SS	9210	7447	-
347	SS	9210	7453	-
348	SS	9210	7491	-
349	SS	9210	7499	179,600
350	SS	9210	7510	19,388

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220 O&M exp
 Company=010 (Atmos Regulated Share) excl Labor Benefits
 12 mths Sep05

line	Division	Account	Sub Account	Total YTD
351	SS	9210	7511	-
352	SS	9210	7513	-
353	SS	9210	7515	-
354	SS	9210	7516	-
355	SS	9210	7519	-
356	SS	9210	7520	7,740
357	SS	9210	7590	116,963
358	SS	9210	7591	307
359	SS	9210	9191	-
360	SS	9210	9212	2,262
361	SS	9210	9341	-
362	SS	9210	9345	-
363	SS	9210	9911	-
364	SS	9221	40006	-
365	SS	9221	40007	-
366	SS	9230	4065	135
367	SS	9230	4070	-
368	SS	9230	4122	-
369	SS	9230	4130	-
370	SS	9230	4146	4,021
371	SS	9230	4201	55,901
372	SS	9230	4202	-
373	SS	9230	4581	1,139
374	SS	9230	4582	563
375	SS	9230	4589	-
376	SS	9230	5010	-
377	SS	9230	5111	141
378	SS	9230	5112	-
379	SS	9230	5316	-
380	SS	9230	5411	4,025
381	SS	9230	5413	3,089
382	SS	9230	5414	525
383	SS	9230	5415	639
384	SS	9230	5419	249
385	SS	9230	5421	2,608
386	SS	9230	5424	450
387	SS	9230	5428	-
388	SS	9230	5429	-
389	SS	9230	6111	5,605,398
390	SS	9230	6112	-
391	SS	9230	6115	-
392	SS	9230	6121	79,587
393	SS	9230	6131	-
394	SS	9230	6141	-
395	SS	9230	6151	-
396	SS	9230	6199	-
397	SS	9230	7119	-
398	SS	9230	7451	1,125
399	SS	9230	7453	-
400	SS	9230	7499	3,935

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share)excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
401	SS	9230	7590	35,101
402	SS	9230	21047	-
403	SS	9240	4070	124,964
404	SS	9240	4072	-
405	SS	9240	5010	-
406	SS	9240	5413	-
407	SS	9240	5419	38
408	SS	9240	5421	-
409	SS	9240	7590	-
410	SS	9250	4070	-
411	SS	9250	4202	-
412	SS	9250	4212	-
413	SS	9250	5010	-
414	SS	9250	5111	-
415	SS	9250	5411	-
416	SS	9250	5413	-
417	SS	9250	5414	-
418	SS	9250	5415	845
419	SS	9250	5419	-
420	SS	9250	5421	750
421	SS	9250	5424	-
422	SS	9250	7111	-
423	SS	9250	7112	-
424	SS	9250	7113	-
425	SS	9250	7114	-
426	SS	9250	7115	-
427	SS	9250	7119	5,110,026
428	SS	9250	7120	5,597
429	SS	9250	7499	-
430	SS	9260	4070	18,400
431	SS	9260	4799	68
432	SS	9260	5010	191
433	SS	9260	5111	1,806
434	SS	9260	5411	11,377
435	SS	9260	5413	10,113
436	SS	9260	5414	8,409
437	SS	9260	5415	60
438	SS	9260	5419	1,300
439	SS	9260	5420	7,363
440	SS	9260	5426	24
441	SS	9260	6111	972
442	SS	9260	7120	-
443	SS	9260	7411	-
444	SS	9260	7421	42,757
445	SS	9260	7422	-
446	SS	9260	7431	-
447	SS	9260	7432	-
448	SS	9260	7433	-
449	SS	9260	7434	-
450	SS	9260	7441	-

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
451	SS	9260	7442	-
452	SS	9260	7443	-
453	SS	9260	7445	-
454	SS	9260	7447	183,934
455	SS	9260	7449	-
456	SS	9260	7451	2,972,920
457	SS	9260	7452	2,788,964
458	SS	9260	7453	9,517
459	SS	9260	7486	(1,549,484)
460	SS	9260	7487	(620,158)
461	SS	9260	7488	1,342,816
462	SS	9260	7489	7,986,852
463	SS	9260	7491	-
464	SS	9260	7499	83,499
465	SS	9260	7510	80
466	SS	9260	7520	-
467	SS	9260	7590	16,281
468	SS	9270	6111	-
469	SS	9280	5419	-
470	SS	9280	7590	-
471	SS	9301	4111	-
472	SS	9301	4581	75
473	SS	9301	5111	34
474	SS	9301	7520	-
475	SS	9301	7590	-
476	SS	9302	1233	-
477	SS	9302	2001	43,502
478	SS	9302	2005	-
479	SS	9302	3004	295
480	SS	9302	4016	-
481	SS	9302	4040	-
482	SS	9302	4060	-
483	SS	9302	4070	-
484	SS	9302	4111	861,272
485	SS	9302	4112	617,403
486	SS	9302	4113	1,347,120
487	SS	9302	4120	16,026
488	SS	9302	4121	52,380
489	SS	9302	4122	348,822
490	SS	9302	4123	-
491	SS	9302	4124	5,291
492	SS	9302	4125	230,593
493	SS	9302	4126	96,603
494	SS	9302	4127	267,834
495	SS	9302	4128	-
496	SS	9302	4129	171,950
497	SS	9302	4131	-
498	SS	9302	4133	-
499	SS	9302	4134	-
500	SS	9302	4140	65,484

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share) excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
501	SS	9302	4141	46,919
502	SS	9302	4142	-
503	SS	9302	4143	-
504	SS	9302	4144	-
505	SS	9302	4145	136,394
506	SS	9302	4146	147,206
507	SS	9302	4147	-
508	SS	9302	4202	-
509	SS	9302	4302	2,677
510	SS	9302	4589	-
511	SS	9302	4889	27
512	SS	9302	5010	116,860
513	SS	9302	5111	38,459
514	SS	9302	5312	-
515	SS	9302	5411	78,110
516	SS	9302	5413	99,207
517	SS	9302	5414	49,959
518	SS	9302	5415	3,490
519	SS	9302	5419	13,047
520	SS	9302	5420	1,604
521	SS	9302	5421	4,390
522	SS	9302	5424	5,485
523	SS	9302	5427	1,160
524	SS	9302	5428	-
525	SS	9302	5429	-
526	SS	9302	6111	2,236,895
527	SS	9302	6115	-
528	SS	9302	6121	123,227
529	SS	9302	6151	-
530	SS	9302	7499	1,594
531	SS	9302	7510	87,471
532	SS	9302	7511	-
533	SS	9302	7512	-
534	SS	9302	7513	-
535	SS	9302	7515	-
536	SS	9302	7516	-
537	SS	9302	7517	-
538	SS	9302	7518	-
539	SS	9302	7519	-
540	SS	9302	7590	90,124
541	SS	9310	4302	-
542	SS	9310	4580	-
543	SS	9310	4581	3,939,572
544	SS	9310	4582	88,199
545	SS	9310	4583	-
546	SS	9310	4584	-
547	SS	9310	4589	-
548	SS	9310	4590	60,757
549	SS	9310	4810	-
550	SS	9310	4881	-

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SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct.9220 O&M exp
 Company=010 (Atmos Regulated Share)excl Labor Benefits
 12 mths Sep05

line	Division	Account	Sub Account	Total YTD	
551	SS	9310	5010	-	
552	SS	9310	5111	82	
553	SS	9310	5310	-	
554	SS	9310	5411	62	
555	SS	9310	5413	489	
556	SS	9310	5414	137	
557	SS	9310	5415	-	
558	SS	9310	5419	-	
559	SS	9310	5421	-	
560	SS	9310	6111	7,114	
561	SS	9320	4201	1,800,289	
562	SS	9320	4212	408,838	
563	SS	9320	4582	1,665	
564	SS	9320	6111	11,672	
565	SS	9320	6121	203	
566	SS	9350	4201	464,019	
567	SS	9350	4212	85,956	
568	SS	9350	5010	2,317	
569				<u>\$ 25,967,577</u>	Tot FY05 SSU O&M excl Labor, Benefits & acct 9220
570				<u>3,120,114</u>	12.02% actual FY05 percent SSU to MidSt
571				<u>633,071</u>	20.29% actual FY05 percent MidSt to MO
572					
573				<u>2,080,919</u>	8.01% actual FY05 percent SSU to COKS
574				<u>9,672</u>	0.31% actual FY05 percent COKS to MO
575					
576				<u>\$ 642,743</u>	2.48% tot SSU O&M to MO FY05
577					(excluding labor & benefits)
578	Labor and Benefits excluded from above calc.:				
579	SS	8400	1000	-	
580	SS	8510	1000	2,338	
581	SS	8700	1000	361,098	
582	SS	8710	1000	1,253	
583	SS	8790	1000	236,865	
584	SS	8800	1000	4,932	
585	SS	9010	1000	67,673	
586	SS	9030	1000	8,869,929	
587	SS	9070	1000	-	
588	SS	9110	1000	-	
589	SS	9200	1000	20,218,752	
590	SS	9210	1000	10,707	
591	SS	9250	1000	-	
592	SS	8700	1001	-	
593	SS	9200	1001	3,021,906	
594	SS	9210	1001	-	
595	SS	8700	1002	(131,602)	
596	SS	9200	1002	(3,004,421)	
597	SS	9310	1002	-	
598	SS	8700	1003	-	
599	SS	9200	1003	-	
600	SS	8700	1004	(88,007)	

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 WP 4-10-2

SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220 O&M exp
 Company=010 (Atmos Regulated Share) excl Labor Benefits
 12 mths Sep05

line	Division	Account	Sub Account	Total YTD	
601	SS	9200	1004	-	
602	SS	8700	1006	(7,196)	
603	SS	9200	1006	-	
604	SS	9210	1006	36,184	
605	SS	9302	1006	15,465	
606	SS	8140	1008	-	
607	SS	8400	1008	-	
608	SS	8510	1008	(915)	
609	SS	8700	1008	(2,756)	
610	SS	8710	1008	(491)	
611	SS	8790	1008	(171)	
612	SS	8800	1008	176	
613	SS	8870	1008	-	
614	SS	9010	1008	(10)	
615	SS	9030	1008	64,245	
616	SS	9200	1008	117,888	
617	SS	9210	1008	473	
618	SS	9302	1008	-	
619	SS	9200	1009	-	
620	SS	8700	1011	138,798	
621	SS	9200	1011	1,748,773	
622	SS	9200	1012	(1,766,258)	
623	SS	8700	1013	(2,698)	
624	SS	9210	1013	36,184	
625	SS	9302	1013	466	
626	SS	8700	1014	7,196	
627	SS	9210	1014	(36,184)	
628	SS	9302	1014	(8,269)	
629	SS	8700	1015	88,007	
630				<u>30,000,330</u>	SSU Labor
631					
632		<u>excluded benefits:</u>			
633	SS	9250	1201	277,990	
634	SS	9250	1221	-	
635	SS	9250	1290	32	
636	SS	9260	1200	7,775,566	
637	SS	9260	1201	(154,313)	
638	SS	9260	1231	-	
639	SS	9260	1232	-	
640	SS	9260	1233	-	
641	SS	9260	1234	-	
642	SS	9260	1235	-	
643	SS	9260	1236	-	
644	SS	9260	1241	-	
645	SS	9260	1244	1,316	
646	SS	9260	1249	-	
647	SS	9260	1290	8,583	
648					
649		<u>excluded acct 9220:</u>			
650	SS	9220	3004	-	

Atmos Energy Corporation
 Trial Balance Fiscal Year End
 Current Period: END-05
 Date: 09-DEC-05 14:15:18

Sched RMB-4
 WP 4-10-2

SSU O&M excluding Labor (subaccts 01000-01009 & 01011-01016) & Benefits (9250-9260 subaccts 012XX)

Exclude acct 9220

O&M exp

Company=010 (Atmos Regulated Share)excl Labor Benefits

12 mths Sep05

line	Division	Account	Sub Account	Total YTD
651	SS	9220	5413	-
652	SS	9220	9330	-
653	SS	9220	9331	-
654	SS	9220	9332	-
655	SS	9220	9333	-
656	SS	9220	9341	-
657	SS	9220	9343	-
658	SS	9220	9344	-
659	SS	9220	9345	-
660	SS	9220	9350	-
661	SS	9220	9351	-
662	SS	9220	9352	-
663	SS	9220	9354	-
664	SS	9220	9355	-
665	SS	9220	9356	-
666	SS	9220	9357	-
667	SS	9220	9358	-
668	SS	9220	9359	-
669	SS	9220	40001	(6,288,407)
670	SS	9220	40002	(5,118,808)
671	SS	9220	40003	(7,541,799)
672	SS	9220	40004	(7,675,101)
673	SS	9220	40005	(3,809,686)
674	SS	9220	40007	(678,641)
675	SS	9220	40008	(21,720,454)
676	SS	9220	40009	(6,617,926)
677	SS	9220	40010	(4,426,258)
678	SS	9220	41101	-
679	SS	9220	41104	-
680	SS	9220	41107	-
681	SS	9220	41108	-
682	SS	9220	41112	-
683	SS	9220	41113	-
684	SS	9220	41117	-
685	SS	9220	41119	-
686	SS	9220	41121	-

Atmos Energy Corporation
Missouri Jurisdiction
Twelve Months Ended September 30, 2005

Sched RMB-4
WP 4-11

Adjustment to remove promotional, institutional and industrial development
advertising and materials expense from O&M:

line	description	reference	MO juris. amount
1	Promotional expense in O&M accts 9090,9120,9130,9301	WP 4-11-1	\$ 12,681
2	Promotional expense in other O&M accts, subacct analysis	WP 4-11-2	\$ 12,670
3			<u>\$ 25,352</u>
4			
5	Adjustment to remove test year promotional exp from MO jurisdictional O		<u>\$ (25,352)</u>

Almos Energy Corp.
For the 12 months ended Sept 30, 2005
Advertising Worksheet - G/L acct analysis

Sched RMB-4
WP 4-11-1

FERC Acct

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

This sheet shows all expenses for accts 9090, 9120, 9130, 9301, with the upper portion promo and lower portion non-promo.

PROMO

line	Account	Sub Account	70	71	72	97	88	91	30 SS	Grand Total	
1	9090	4021					7,222			7,222	Promo Other,Misc
2	9090	7590			-			200		200	Misc General Expense
3	9120	4021	-	-	475	-	2,308	-	-	2,783	Promo Other,Misc
4	9120	4040	267	-	900	1,257	-	-	-	2,424	Community Rel&Trade Shows
5	9120	4043	-	-	-	-	466	-	-	466	Employee Participation
6	9120	4044	-	-	-	1,114	660	75	-	1,849	Advertising
7	9120	7590	-	-	-	-	16			16	Misc General Expense
8	9130	4021	313	291	1,077	89			-	1,770	Promo Other,Misc
9	9130	4044			1,446	-				1,446	Advertising
10	9130	4046			574					574	Cust Relations & Assist.
11	9130	5420			165					165	Employee Development
12	9130	7520			105					105	Donations
13	9130	7590		40	235					275	Misc General Expense
14	9301	5111								34	Postage/Delivery Services
15	9301	7520	-	-	35	185	-	-	-	220	Donations
16	9301	7590				14	115			-	Misc General Expense
17			\$ 580	\$ 331	\$ 5,012	\$ 2,659	\$ 10,787	\$ 275	\$ -	\$ 34	
18		% alloc to MO	100%	100%	100%	100%	37.49%	19.91%	0.24%	2.06%	
19		MO promo per acct analysis	\$ 580	\$ 331	\$ 5,012	\$ 2,659	\$ 4,044	\$ 55	\$ -	\$ 1	\$ 12,681

NON-PROMO Expenses (labor, food, lodging, safety, educational & informational)

21	9090	4040			0		0		2,999	0	2,999	Community Rel&Trade Shows
22	9090	4021	1,160	839	8,374	3,257			0		13,630	Promo Other,Misc
23	9090	1000					70,024	0			70,024	exclude - labor
24	9090	1008					710	0			710	exclude - labor
25	9090	4001	0	215	1,937	1,680	18		29,480	0	33,330	exclude - Safety,Newspaper
26	9090	5010				0	231			0	231	Office Supplies
27	9090	5413					58	0			58	Transportation
28	9120	4001				103					103	exclude - Safety,Newspaper
29	9120	4046				0	6,338	72	160		6,570	Cust Relations & Assist.
30	9120	5010			217		196				413	Office Supplies
31	9120	5411			68	0	1,666	0	0	0	1,734	Meals & Entertainment
32	9120	5413				0	1,859	0		0	1,859	Transportation
33	9120	5414				0	841	0	0	402	1,243	Lodging
34	9120	5417			21		0				21	Club Dues - Deductible
35	9120	5419				0	179	0	0	0	179	Misc Employee Expense
36	9120	7520	0	0	400	0	0				400	Donations
37	9130	4001	216	1,000	3,150	926					5,292	exclude - Safety,Newspaper
38	9130	4021			567					0	567	Promo Other,Misc
39	9301	4581								75	75	Building Lease/Rents
40	9090	5419					406	-			406	Misc Employee Expense
41	9090	7499					29				29	Misc Employee Welfare Exp

Atmos Energy Corp.

For the 12 months ended Sept 30, 2005

Advertising Worksheet - G/L subacct analysis

This sheet shows subaccts that may contain promo exp, with the upper portion promo and lower portion non-promo.

Sched RMB-4

WP 4-11-2

PROMO											FERC	
line	Account	Sub Account	Division	70	71	72	97	88	91	30 SS	Grand Total	acct
1	8700	4021				245	290			0	535	Promo Other,Misc 8700 Distrib exp
2	9080	4021		191	127		846			0	1,164	Promo Other,Misc 9080 Customer Assistance
3	9100	4021								0	447	Promo Other,Misc 9100 Misc Cust Service and Information
4	9210	4021									879	Promo Other,Misc 9210 A&G Office Supplies
5	8700	4040		0						1,083	0	1,083 Community Rel&Trade Shows 8700 Distrib exp
6	9080	4040									17,318	17,318 Community Rel&Trade Shows 9080 Customer Assistance
7	9100	4040							2,724	2,772		5,496 Community Rel&Trade Shows 9100 Misc Cust Service and Information
8	9110	4040						500	1,605	1,070		3,175 Community Rel&Trade Shows 9110 Sales Promo Supervision
9	9160	4040					0	80			80	80 Community Rel&Trade Shows 9160 Misc Sales Promo
10	8700	4044		609	1,344	3,163	2,887	1,160		850		10,013 Advertising 8700 Distrib exp
11	8710	4044		1,008								1,008 Advertising 8710 Load Dispatch Odorization
12	8740	4044						458				458 Advertising 8740 Mains & Service Exp
13	8800	4044		45								45 Advertising 8800 Other Distrib
14	9110	4044							225			225 Advertising 9110 Sales Promo Supervision
15	9160	4044						270				270 Advertising 9160 Misc Sales Promo
16	Grand Total			1,853	1,471	3,408	4,023	2,468	4,554	23,093	1,326	42,196
17				100%	100%	100%	100%	37.49%	19.91%	0.24%	2.06%	
18	MO promo per subacct analysis			\$ 1,853	\$ 1,471	\$ 3,408	\$ 4,023	\$ 925	\$ 907	\$ 56	\$ 27	\$ 12,670
19												
20												
21	NON-PROMO Expenses (labor, food, lodging, safety, educational & informational)											
22												
23												
24	8700	4001				106	0		50			156 exclude - Safety,Newspaper 8700 Distrib exp
25	8800	4001		0	0	22	0					22 exclude - Safety,Newspaper 8800 Other Distrib
26	8920	4001				6						6 exclude - Safety,Newspaper 8920 Services maint
27	9080	4001				0		0		150		150 exclude - Safety,Newspaper 9080 Customer Assistance
28	9210	4001									1,309	1,309 exclude - Safety,Newspaper 9210 A&G Office Supplies
29	8700	4044				2,378						2,378 Advertising

Adjustment to remove charitable donations and contributions expense from O&M:

Remove Donations expense in O&M accts, per subacct analysis \$ (3,915)

Donations Worksheet - G/L subacct analysis

line This sheet shows subaccts having charitable donations charged to O&M exp. The subaccts included in the analysis are listed below the summary sheet.

1	Sum of Total YTD	Division	70	71	72	97	88	91	30 SS	Grand Total
2	Account	Sub Account								
3	8700	7520	0	0	2,085		559	0		2,644
4	8740	7520		0	150					150
5	8800	7520	105							105
6	9120	7520	0	0	400	0	0	0		400
7	9210	7520	0				2,150		7,740	9,890
8	Grand Total		105	0	2,635	0	2,709	0	0	13,189
9	% alloc to MO		100%	100%	100%	100%	37.49%	19.91%	0.24%	2.06%
10	Donations per acct analysis		\$ 105	\$ -	\$ 2,635	\$ -	\$ 1,016	\$ -	\$ 159	\$ 3,915

13 The following transactions have been excluded from the above Donations analysis; they are included with the Promo Advertising Expense adj.

14	9130	7520			105					105
15	9301	7520	0	0	35	185	0	0	0	220

17 Subacct analysis of 07520 and 30702-30738 (s/b all below-the-line).

- 18 07520 Donations
- 19 30702 Education
- 20 30703 United Way Agencies
- 21 30704 Use 30710 Ffa,Fha,4H, Stock Shows
- 22 30705 Health
- 23 30706 Museums & Arts
- 24 30707 Use 30702 Public Schools
- 25 30708 Use 30702 Research Foundations
- 26 30709 Salvation Army
- 27 30710 Youth Clubs & Centers
- 28 30711 Heat Help Assist. Program
- 29 30712 Use 30702 Agricultural
- 30 30713 Use 30705 American Red Cross
- 31 30714 Use 30705 Blindness
- 32 30715 Use 30710 Boy Scouts
- 33 30716 Use 30710 Boy's Ranch
- 34 30717 Use 30705 Cancer
- 35 30718 Use 30705 Cerebral Palsey
- 36 30719 Use 30736 Christmas Funds
- 37 30720 Use 30736 Churches
- 38 30721 Use 30736 Festivals
- 39 30722 Use 30736 Fireman & Police Act'Tys
- 40 30723 Use 30710 Girl Scouts
- 41 30724 Use 30705 Heart Fund
- 42 30725 Use 30705 March Of Dimes
- 43 30726 Use 30705 Mental Associations
- 44 30727 Use 30705 Multiple Sclerosis
- 45 30728 Use 30705 Muscular Distrophy
- 46 30729 Use 30736 Rodeos
- 47 30730 Use 30736 Sports Programs
- 48 30731 Use 30710 Ymca
- 49 30732 Use 30710 Ywca
- 50 30733 Use 30736 Civic Clubs
- 51 30734 Use 30702 or 30705 or 30710Childrens' Fu
- 52 30735 Use 30702 Scholarship Funds
- 53 30736 Community Welfare
- 54 30737 Political Activities
- 55 30738 Use 30705 Leukemia Socty Of America

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

Remove expense from O&M accts, per subacct analysis

\$ (5,266)

Sum of Total YTD		Division										
line	Account	Sub Account	70	71	72	97	88	91	30 SS	Grand Total		
1	8700	5415	0	0	448				5,314	0	Membership Fees	
2	9210	5415	0		120			0	0	7,435	Membership Fees	
3	9302	5415	0			0	0	0		3,000	Membership Fees	
4	8700	5416			1,204		0	2,551			Club Dues - Nondeductible	
5	8740	5416			65						Club Dues - Nondeductible	
6	9210	5416								7,117	Club Dues - Nondeductible	
7	8700	5417	0	0	969		0	0	0		Club Dues - Deductible	
8	8790	5417			256						Club Dues - Deductible	
9	9120	5417			21		0				Club Dues - Deductible	
10	9110	7510						5,000			Association Dues	
11	9302	7510	0					500		10,000	Association Dues	
12	Grand Total		0	0	3,083	0	0	8,051	5,314	27,552		
13	% alloc to MO		100%	100%	100%	100%	37.49%	19.91%	0.24%	2.06%		
14	MO dues per acct analysis		\$ -	\$ -	\$ 3,083	\$ -	\$ -	\$ 1,603	\$ 13	\$ 568	\$ 5,266	
15												
16	Subacct analysis of 05415-05417, 07510-07519											
17												
18	05415 Membership Fees											
19	05416 Club Dues - Nondeductible											
20	05417 Club Dues - Deductible											
21	07510 Association Dues											
22	07511 Use 07510 American Gas Assoc-Dues											
23	07512 Use 07510 Institute Of Gas Techn											
24	07513 Use 07510 Southern Gas Assoc-Dues											
25	07514 Use 07510 Bbb Of America											
26	07515 Use 07510 Chamber Of Commerce-Dues											
27	07516 Use 07510 Chamber Of Commerce-Misc											
28	07517 Use 07510 Texas Gas Assoc.-Dues											
29	07518 Use 07510 Gas Research Institute											
30	07519 Use 05415 Misc Dues-System											
31												
32	The following have been excluded from the above adjustment as appropriated business expenses:											
33	8700	5415	0	0	260	370	229	14,107	5,945	0	20,911	Membership Fees
34	8710	5415							240		240	Membership Fees
35	8740	5415		0	0		0	0		415	415	Membership Fees
36	8800	5415	1,390	0	0			119			1,509	Membership Fees
37	9030	5415								3,500	3,500	Membership Fees
38	9080	5415							2,000		2,000	Membership Fees
39	9200	5415								295	295	Membership Fees
40	9210	5415	0					0	0	43,999	43,999	Membership Fees
41	8700	5416			195		0				195	Club Dues - Nondeductible
42	9160	5417					460				460	Club Dues - Deductible
43	8700	7510	0	0	680	220		645	0		1,545	Association Dues
44	8740	7510		0	10						10	Association Dues
45	9080	7510							425		425	Association Dues
46	9210	7510	0	0		0				19,388	19,388	Association Dues
47	9260	7510								80	80	Association Dues
48	9302	7510	0			235		55,779	42,219	77,471	175,704	Association Dues
49	9260	7510								80	80	Association Dues
50	9230	5415						0		639	639	Membership Fees
51	9250	5415								845	845	Membership Fees
52	9260	5415							0	60	60	Membership Fees
53	9302	5415	0			0	0	0		490	490	Membership Fees
54	9210	5417								954	954	Club Dues - Deductible
55	8800	5417			250						250	Club Dues - Deductible

Remove expense from O&M accts, per subacct analysis

\$ (65,875)

	Sum of Total YTD		Division								
line	Account	Sub Account	70	71	72	97	88	91	30 SS	Grand Total	
1	8560	5419			75					75	
2	8700	5419	91	982	873	116	0	122,343	250,449	6,203	381,057
3	8740	5419			0		0	61	203	36	300
4	8800	5419	15	0	0			121	0		136
5	9090	5419			0		406	0			406
6	9110	5419					0	0	0		0
7	9120	5419				0	179	0	0	0	179
8	9200	5419								416	416
9	9210	5419			0	0		0	0	312,769	312,769
10	9230	5419								249	249
11	9240	5419								38	38
12	9260	5419						0	0	1,300	1,300
13	9302	5419						0	0	13,047	13,047
14	8260	7499			19						19
15	8700	7499	0	27	6,832	862	0	16,627	7,789	(15)	32,122
16	8740	7499	585		544	84	594	0	626		2,433
17	8800	7499	443	563	0	0			0		1,006
18	9030	7499								(40)	(40)
19	9090	7499					29				29
20	9200	7499						0		899	899
21	9210	7499	0		0			8,517	5,529	179,600	193,646
22	9230	7499						0	0	3,935	3,935
23	9260	7499	0	0	2,009	2,438	879	30,305	10,565	83,499	129,695
24	9302	7499	0						44	1,594	1,638
25	Grand Total		1,134	1,572	10,352	3,500	2,087	177,974	275,205	603,530	1,075,354
26	% alloc to MO		100%	100%	100%	100%	37.49%	19.91%	0.24%	2.06%	
27	MO Misc employee exp per acct analysis		\$ 1,134	\$ 1,572	\$ 10,352	\$ 3,500	\$ 782	\$ 35,435	\$ 668	\$ 12,433	\$ 65,875

Atmos Energy Corp.

Sched RMB-5

Taxes Other Than Income Taxes for Missouri and Admin & General Offices

WP 5-1

Twelve Months Ended September 30, 2005

Source: Detail Trial Balance acct 4081

Sum of Total YTD			Division									
Account	Sub Account	Description	70	71	72	97	29	SS	30	91	88	Grand Total
4081	1210	FICA	15,598	11,489	82,389	33,737	1,440	1,992,423	56,567	59,522	22,665	2,275,830
	1211	FUTA	344	231	1,706	666	20	45,679	987	1,313	446	51,392
	1212	SUTA	585	370	2,706	1,032	19	136,872	855	2,052	695	145,186
	1213	FICA Accrual	(39)	15	230	126	9	9,870	(21)	148	38	10,376
	1214	FUTA Accrual	0	0	1	0	(1)	36	0	1	(1)	36
	1215	SUTA Accrual	(7)	(6)	(44)	(18)	0	90	(1)	(27)	(12)	(25)
	1220	Denver City Head Tax				0	0	0	23	0		23
	1290	Benefit Load Projects	83		66			2,716	0	0		2,865
	9344	Deprec/Taxes Other Exp				106,738				(655,524)	(23,830)	(572,616)
	9345	Taxes Other Than Inc Tax					1,257	21,580	(405,365)			(382,528)
	30101	AdValorem Accrual	72,000	84,000	231,204	591,204	24,000	135,000	12,000	120,000		1,269,408
	30105	Corp/State Franchise Tax				26,372	30,000	0				56,372
	30108	Dot Transmission User Ta	3,924	0	24,126	0			32,556	0		60,606
	30112	PSC Assessment			0	162,715	0			0		162,715
	40001	Billed to Tex Div						(356,369)				(356,369)
	40002	Billed to CO/KS Div						(299,253)				(299,253)
	40003	Billed to LA Div						(443,479)				(443,479)
	40004	Billed to Mid St Div						(467,599)				(467,599)
	40005	Billed to KY Div						(218,929)				(218,929)
	40008	Billed to Mid-Tex Div						(126,364)				(126,364)
	40009	Billed to MS Div						(401,895)				(401,895)
	40010	Billed to Atmos Pipeline Div						(30,375)				(30,375)
	41124	Billing for taxes other							302,400	472,520		774,920
4081 Total			92,488	96,099	342,384	922,572	56,744	3	1	5	1	1,510,297

Atmos Energy Corp.
Ad Valorem Tax Analysis
Missouri and allocated Admin Offices
Expense: 4081.30101
Accrual: 2360.25201

Sched RMB-5
WP 5-2

line	Missouri	(a) DIV 070	(b) DIV 070	(c) DIV 071	(d) DIV 071	(e) DIV 072	(f) DIV 072	(g) DIV 097	(h) DIV 097	(i) DIV 029	(j) DIV 029	(k) Total direct MO FY05	(l) Total direct MO FY05	(m) Tot Admin allocated to MO	(n) Tot Admin allocated to MO	(o) Tot direct MO & Alloc	(p) Tot direct MO & Alloc
	Direct:	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments
1	Oct-04	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	-	83,690.12	-
2	Nov-04	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	-	83,690.12	-
3	Dec-04	6,000.00	82,384.59	7,000.00	54,438.85	19,267.00	410,557.04	49,267.00	376,208.76	2,000.00	18,949.61	83,534.00	942,538.85	156.12	-	83,690.12	942,538.85
4	Jan-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	1,837.17	83,690.12	1,837.17
5	Feb-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	4.32	83,690.12	4.32
6	Mar-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	359.26	83,690.12	359.26
7	Apr-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	83.00	83,690.12	83.00
8	May-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	-	83,690.12	-
9	Jun-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	156.12	-	83,690.12	-
10	Jul-05	6,000.00	0.00	7,000.00	0.00	20,000.00	0.00	50,000.00	0.00	2,000.00	0.00	85,000.00	0.00	232.97	-	85,232.97	-
11	Aug-05	6,000.00	0.00	7,000.00	0.00	18,534.00	0.00	48,534.00	0.00	2,000.00	0.00	82,068.00	0.00	232.97	-	82,300.97	-
12	Sep-05	6,000.00	0.00	7,000.00	0.00	19,267.00	0.00	49,267.00	0.00	2,000.00	0.00	83,534.00	0.00	232.97	-	83,766.97	-
14	12 mths 9/05	72,000	82,385	84,000	54,439	231,204	410,557	591,204	376,209	24,000	18,950	1,002,408	942,539	2,104	2,284	1,004,512	944,823
16	Oct-05	6,000.00		7,000.00		19,267.00		49,267.00		2,000.00	0	83,534.00	0.00	391.51	-	83,925.51	-
17	Nov-05	6,000.00		7,000.00		19,267.00		49,267.00		2,000.00	0	83,534.00	0.00	391.51	0.37	83,925.51	0.37
18	Dec-05	6,000.00	80,970.02	7,000.00	55,517.54	19,267.00	430,786.13	49,267.00	376,644.33	2,000.00	23,178.15	83,534.00	967,096.17	391.51	7.08	83,925.51	967,103.25
19	Jan-06	6,000.00		7,000.00		19,267.00		49,267.00		2,000.00	0	83,534.00	0.00	391.51	1,468.30	83,925.51	1,468.30
21	12 mths 1/06	72,000	80,970	84,000	55,518	231,204	430,786	591,204	376,644	24,000	23,178	1,002,408	967,096	3,046	1,922	1,005,454	969,019
24	Div72 & Div97 Expense reduced by \$733 monthly due to the capitalization of taxes associated with CWIP.																
25	Twelve months Jan 2006 \$ 1,005,454 \$ 969,019																
26	Admin Offices	SSU Co10	SSU Co10	MO alloc @ 1.54%		DIV 030	DIV 030	MO alloc @ 0.24%		DIV 091	DIV 091	MO alloc @ 0.00%		Tot Admin allocated to MO			
27	Allocated:	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments	Expense	Payments
28	Oct-04	10,000.00	0.00	153.69	-	1,000.00	0.00	2.43	-	10,000.00	0.00	-	-	156.12	-	-	-
29	Nov-04	10,000.00	0.00	153.69	-	1,000.00	0.00	2.43	-	10,000.00	8,064.40	-	-	156.12	-	-	-
30	Dec-04	10,000.00	0.00	153.69	-	1,000.00	0.00	2.43	-	10,000.00	20,109.94	-	-	156.12	-	-	-
31	Jan-05	10,000.00	119,534.42	153.69	1,837.17	1,000.00	0.00	2.43	-	10,000.00	4,543.29	-	-	156.12	1,837.17	-	-
32	Feb-05	10,000.00	280.91	153.69	4.32	1,000.00	0.00	2.43	-	10,000.00	0.00	-	-	156.12	4.32	-	-
33	Mar-05	10,000.00	23,374.93	153.69	359.26	1,000.00	0.00	2.43	-	10,000.00	0.00	-	-	156.12	359.26	-	-
34	Apr-05	10,000.00	0.00	153.69	-	1,000.00	34,210.34	2.43	83.00	10,000.00	0.00	-	-	156.12	83.00	-	-
35	May-05	10,000.00	0.00	153.69	-	1,000.00	0.00	2.43	-	10,000.00	19,646.12	-	-	156.12	-	-	-
36	Jun-05	10,000.00	0.00	153.69	-	1,000.00	0.00	2.43	-	10,000.00	0.00	-	-	156.12	-	-	-
37	Jul-05	15,000.00	0.00	230.54	-	1,000.00	0.00	2.43	-	10,000.00	6,408.89	-	-	232.97	-	-	-
38	Aug-05	15,000.00	0.00	230.54	-	1,000.00	0.00	2.43	-	10,000.00	0.00	-	-	232.97	-	-	-
39	Sep-05	15,000.00	0.00	230.54	-	1,000.00	0.00	2.43	-	10,000.00	0.00	-	-	232.97	-	-	-
41	Total	135,000	143,190	2,075	2,201	12,000	34,210	29	83	120,000	58,773	0	0	2,104	2,284		
43	Oct-05	25,000.00	0.00	384.23	-	3,000.00	-	7.28	-	10,000.00	0.00	-	-	391.51	-	-	-
44	Nov-05	25,000.00	24.04	384.23	0.37	3,000.00	-	7.28	-	10,000.00	0.00	-	-	391.51	0.37	-	-
45	Dec-05	25,000.00	30.16	384.23	0.46	3,000.00	2,728	7.28	6.62	10,000.00	33,456.54	-	-	391.51	7.08	-	-
46	Jan-06	25,000.00	95,534.49	384.23	1,468.30	3,000.00	-	7.28	-	10,000.00	4,047.92	-	-	391.51	1,468.30	-	-
48	12 mths 1/06	195,000	119,245	2,997	1,833	20,000	36,939	49	90	120,000	63,559	0	0	3,046	1,922		

Atmos Energy Corporation
Missouri Jurisdiction
Shared Services Depreciation Adjustment
Twelve Months Ended September 30, 2005

Line No.	Description	Balance As of 09/30/05	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation	Clearing	Expensed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	38900 General Plant - Land & Land Rights	\$0		\$0		\$0		\$0
2	39009 General Plant - Improv to Leased Premises	9,384,671		9,384,671	12.26%	1,150,561		1,150,561
3	39100 General Plant - Office Furn & Equip	10,441,150		10,441,150	3.29%	343,514		343,514
4	39102 General Plant - Remittance Equip	53,365	53,365	0		0		0
5	39103 General Plant - Copiers & Typewriters	1,160,987		1,160,987	1.17%	13,584		13,584
6	39200 General Plant - Transportation Equip	18,885	18,885	0		0	0	0
7	39300 General Plant - Stores Equip	6,063	6,063	0		0		0
8	39400 General Plant - Tools, Shop & Garage Equip	33,042	33,042	0		0		0
9	39700 Communication Equipment - Telephones	17,961,185		17,961,185	11.64%	2,090,682		2,090,682
10	39800 General Plant - Misc Equip	633,466		633,466	20.86%	132,141		132,141
11	39900 General Plant - Other Tang Prop	224,866		224,866	23.99%	53,945		53,945
12	39901 General Plant - Other Tang Prop-Servers-HW	10,472,348		10,472,348	28.15%	2,947,966		2,947,966
13	39902 General Plant - Other Tang Prop-Servers-SW	7,374,362		7,374,362	29.95%	2,208,621		2,208,621
14	39903 General Plant - Other Tang Prop-Network-HW	798,685		798,685	29.09%	232,337		232,337
15	39904 General Plant - Other Tang Prop-CPU	1,095,465	1,095,465	0		0		0
16	39905 General Plant - Other Tang Prop-MF-HW	1,159,964	1,159,964	0		0		0
17	39906 General Plant - Other Tang Prop-PC-HW	7,282,634		7,282,634	47.16%	3,434,490		3,434,490
18	39907 General Plant - Other Tang Prop-PC-SW	2,370,299		2,370,299	26.52%	628,603		628,603
19	39908 General Plant - Other Tang Prop-Application-SW	81,562,176		81,562,176	17.02%	13,881,882		13,881,882
20	39909 General Plant - Other Tang Prop-System-SW	2,588,228		2,588,228	6.21%	160,729		160,729
21	39924 General Plant - Other Tang Prop-Gen. Startup C	23,172,326		23,172,326	10.81%	2,504,928		2,504,928
22	Total	<u>\$177,794,167</u>	<u>\$2,366,784</u>	<u>\$175,427,384</u>	16.49%	29,783,983	0	29,783,983
23								
24	Proforma Depreciation Expense Shared Services							\$29,783,983
25								
26								
27	Allocated to MidStates Business Unit					10.28%		<u>\$3,061,793</u>
28								
29	Allocated to COKS Business Unit					6.81%		<u>\$2,028,289</u>

Note: Depreciation rates are from the Shared Service Depreciation Study 2002 filed with the Texas Railroad Commission.

Atmos Energy Corporation
Missouri Jurisdiction
General Office Division 91 Depreciation Adjustment
Twelve Months Ended September 30, 2005

Line No.	Description	Div91	Fully & Non-Deprec	Depreciable Plant	Depr. Rate	Proforma Depreciation	Clearing	Expensed
		Balance As of 09/30/05	Plant & misc adj					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	30100 Organization	185,309	\$185,309	\$0		\$0		\$0
2	30300 Other Misc. Intangibles	1,109,552	1,109,552	0		0		0
3	37601 Mains - Steel	(13,827)	(13,827)	0		0		0
4	39001 General Plant - Structures	179,339		179,339	2.52%	4,519		4,519
5	39004 General Plant - Air Conditioning	5,771	5,771	0	2.52%	0		0
6	39009 General Plant - Improvements	38,834		38,834	2.52%	979		979
7	39100 General Plant - Office Furn & Equip	1,273,950		1,273,950	5.69%	72,488		72,488
8	39103 General Plant - Copiers & Typewriters	62,133		62,133	5.69%	3,535		3,535
9	39200 General Plant - Transportation Equip	72,763	77,608	(4,845)		0	0	0
10	39300 General Plant - Stores Equip	10,698		10,698	7.15%	765		765
11	39400 General Plant - Tools, Shop & Garage Equip	140,654		140,654	4.02%	5,654		5,654
12	39600 General Plant - Power Operated Equipment	8,497	8,497	0	11.11%	0	0	0
13	39700 Communication Equipment -	227,557		227,557	7.49%	17,044		17,044
14	39800 General Plant - Misc Equip	426,911		426,911	4.40%	18,784		18,784
15	39900 General Plant - Owned Computer	76,993		76,993	18.98%	14,613		14,613
16	39901 Other Tangible Property - Servers H/W	71,663		71,663	14.29%	10,241		10,241
17	39902 Other Tangible Property - Servers S/W	8,273	8,273	0		0		0
18	39903 Other Tangible Property - Network H/W	209,965		209,965	14.29%	30,004		30,004
19	39906 Other Tangible Property - PC Hardware	1,023,206		1,023,206	18.98%	194,205		194,205
20	39907 Other Tangible Property - PC Software	98,204	98,204	0	18.98%	0		0
21	39908 Other Tangible Property - Application Software	734,731	734,731	0	18.98%	0		0
22	39924 Other Tangible Property - Gen. Startup Cost	-		0		0		0
23	Total	\$5,951,176	\$2,214,118	\$3,737,058		372,831	0	372,831
24								
25	Proforma Depreciation Expense MidStates General Office Div91							\$372,831
26								
27	Shared Services Proforma Depreciation Expense allocated to MidStates Gen Office Div91 (see wp 6-1)							3,061,793
28								
29	Total Proforma MidStates Div91 General Office Depreciation Expense (line 25 minus line 29)							\$3,434,624
30								
31	Div91 Allocated to MidStates MO towns	70	Kirkville			1.97%		\$ 67,813
32	Div91 Allocated to MidStates MO towns	71	Butler			1.25%		\$ 43,040
33	Div91 Allocated to MidStates MO towns	72	SEMO			11.82%		\$ 406,143
34	Div91 Allocated to MidStates MO towns	97	Missouri			4.85%		\$ 166,674
						19.91%		\$ 683,670

Note: Depreciation rates are from the Tennessee Depreciation Study 1990 filed with the Tennessee Regulatory Authority (formerly known as the TNPS).

Atmos Energy Corporation
Missouri Jurisdiction
Central Region Office - Division 88 Depreciation Adjustment
Twelve Months Ended September 30, 2005

Line No.	Description	Div88 Balance As of 09/30/05	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation	Clearing	Expensed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	39100 General Plant - Office Furn & Equip	\$131,019		\$ 131,019	5.69%	\$7,455		\$7,455
2	39200 General Plant - Transportation Equip	102,765	102,765	0		0	0	0
3	39400 General Plant - Tools, Shop & Garage Equip	48,665		48,665	4.02%	1,956		1,956
4	39600 General Plant - Power Operated Equipment	937	937	0		0	0	0
5	39700 Communication Equipment	14,403	14,403	0		0		0
6	39701 Communication Equipment - Mobile Radios	2,752		2,752	7.49%	206		206
7	39906 General Plant - P C H/W	12,463	12,463	0	18.98%	0		0
8	39907 General Plant - P C S/W	3,364	3,364	0		0		0
9	Total	<u>\$316,368</u>	<u>\$133,933</u>	<u>\$182,436</u>		<u>9,617</u>	<u>0</u>	<u>9,617</u>
10								
11	Proforma Depreciation Expense Central Regional Office Div88							9,617
12								
13	Div88 Allocated to MidStates MO towns	70	Kirksville			3.72%		<u>358</u>
14	Div88 Allocated to MidStates MO towns	71	Butler			2.36%		<u>227</u>
15	Div88 Allocated to MidStates MO towns	72	SEMO			22.27%		<u>2,142</u>
16	Div88 Allocated to MidStates MO towns	97	Missouri			9.14%		<u>879</u>
						<u>37.49%</u>		<u>\$3,605</u>

Note: Depreciation rates are from the Tennessee Depreciation Study 1990 filed with the Tennessee Regulatory Authority (formerly known as the TNPSA).

Sched RMB-6
WP 6-4

current Rates													
Line No.	Description	Div070	Fully &	Depreciable Plant	Depr. Rate	Proforma Depreciation	Clearing	Expensed	Proposed				
		Balance As of 09/30/05	Non-Deprec Plant						ALG Rate	Proforma Depreciation	Clearing	Expensed	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	302 Plant Accounts - Intangible	\$6,625	\$6,625	\$0		\$0		\$0			\$0		\$0
2	303 Other Misc. Intangibles	2,136	2,136	0		0		0			0		0
3	365.2 Transmission Plant-Right of Way	6,462		6,462		0		0	2.24%	145			145
4	367 Transmission Plant-Mains	976,626		976,626	1.53%	14,942		14,942	0.68%	6,641			6,641
5	369 Transmission Plant-Meas & Reg. Equip	41,107		41,107	3.60%	1,480		1,480	1.19%	489			489
6	374.01 Distribution Plant-Land	700	700	0		0		0		0			0
7	374.02 Distribution Plant-Land Rights	368		368		0		0	1.64%	6			6
8	375 Distribution Plant-Structures & Improvemen	3,750		3,750	2.33%	87		87	2.24%	84			84
9	376 Plant Accounts - Mains	2,491,482		2,491,482	1.53%	38,120		38,120	1.60%	39,864			39,864
10	378 Distribution Plant - Meas. & Reg Equip	47,721		47,721	3.00%	1,432		1,432	2.49%	1,188			1,188
11	379 Distribution Plant - Meas. & Reg City Gate	18,204		18,204	3.21%	584		584	1.74%	317			317
12	380 Distribution Plant - Services	1,704,074		1,704,074	5.00%	85,204		85,204	4.06%	69,185			69,185
13	381 Distribution Plant-Meters	430,365		430,365	2.16%	9,296		9,296	4.03%	17,344			17,344
14	382 Distribution Plant - Meter Installations	284,955		284,955	3.00%	8,549		8,549	3.10%	8,834			8,834
15	383 Distribution Plant - House Regulators	172,889		172,889	4.55%	7,866		7,866	2.12%	3,665			3,665
16	384 Distribution Plant - House Reg Installations	93,833		93,833	3.33%	3,125		3,125	1.69%	1,586			1,586
17	385 Distribution Plant - Ind. Meas & Reg Sta. Et	46,255		46,255	3.60%	1,665		1,665	2.66%	1,230			1,230
18	389 General Plant - Land & Land Rights	21,348	21,348	0		0		0		0			0
19	390 General Plant - Structures & Improvements	192,367		192,367	5.00%	9,618		9,618	1.60%	3,078			3,078
20	391 General Plant - Office Furn & Equip	17,024		17,024	4.75%	809		809	3.24%	552			552
21	392 General Plant - Transportation Equip	99,856		99,856	10.39%	10,375	10,375	0	15.19%	15,168	15,168		0
22	393 General Plant - Stores Equip	1,098	1,098	0		0		0	1.53%	0			0
23	394 General Plant - Tools, Shop & Garage Equi	84,168		84,168	4.50%	3,788		3,788	7.15%	6,018			6,018
24	395 General Plant - Laboratory Equipment	1,129		1,129	4.00%	45		45	0.46%	5			5
25	396 General Plant - Power Operated Equip	58,330		58,330	7.92%	4,620	4,620	0	5.69%	3,319	3,319		0
26	397 Communication Equipment - Telemetering	7,832		7,832	4.55%	356		356	5.30%	415			415
27	398 General Plant - Misc Equip	15,969		15,969	3.60%	575		575	5.15%	822			822
28	399 General Plant - Other Tang Prop	4,271		4,271	4.75%	203		203	51.31%	2,191			2,191
29	Total	\$6,830,944	\$31,906	\$6,799,038		202,739	14,995	187,744		182,146	18,487		163,659
31	Proforma Depreciation Expense Kirksville Div70 direct							\$187,744					\$163,659
32	Allocations to Kirksville Div70:												
33	MidStates General Office Div91 Proforma Depreciation Expense Allocated to MO Div70 (see wp 6-2)							67,813					67,813
34	MidStates Central Region Office Div88 Proforma Depreciation Expense Allocated to MO Div70 (see wp 6-3)							358					358
35	Total Proforma Depreciation Expense Kirksville Div70							\$255,914					\$231,829
36													
37	Actual Depreciation Expense Kirksville Div70 (sched 6)							212,412					212,412
38													
39	Proforma Increase/(Decrease) - Adjustment to normalize depreciation to year end level.							\$43,502					\$19,417
40	(Line 34 minus Line 36)												

current Rates													
Line No.	Description	Div071	Fully & Non-Deprec	Depreciable	Depr.	Proforma	Clearing	Expensed		Proposed			
		Balance As of 09/30/05	Plant	Plant	Rate	Depreciation				ALG Rate	Proforma Depreciation	Clearing	Expensed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	302 Plant Accounts - Intangible	\$4,071	\$4,071	\$0		\$0		\$0			\$0		\$0
2	303 Other Misc. Intangibles	1,459	1,459	0		0		0			0		0
3	365.2 Transmission Plant-Right of Way	18,864		18,864		0		0		2.24%	423		423
4	366 Transmission Plant - Structures & Improve	906		906	3.24%	29		29		2.64%	24		24
5	367 Transmission Plant-Mains	1,107,305		1,107,305	1.53%	16,942		16,942		0.68%	7,530		7,530
6	369 Transmission Plant-Meas & Reg. Equip	30,963		30,963	3.60%	1,115		1,115		1.19%	368		368
7	37401 Distribution Plant-Land	150	150	0		0		0			0		0
8	37402 Distribution Plant-Land Rights	600		600		0		0		1.64%	10		10
9	375 Distribution Plant-Structures & Improvements	0		0	2.33%	0		0		2.24%	0		0
10	376 Plant Accounts - Mains	1,736,370		1,736,370	1.53%	26,566		26,566		1.60%	27,782		27,782
11	378 Distribution Plant - Meas. & Reg Equip	11,942		11,942	3.00%	358		358		2.49%	297		297
12	379 Distribution Plant - Meas. & Reg City Gate	27,970		27,970	3.21%	898		898		1.74%	487		487
13	380 Distribution Plant - Services	1,250,405		1,250,405	5.00%	62,520		62,520		4.06%	50,766		50,766
14	381 Distribution Plant-Meters	258,451		258,451	2.16%	5,583		5,583		4.03%	10,416		10,416
15	382 Distribution Plant - Meter Installations	307,413		307,413	3.00%	9,222		9,222		3.10%	9,530		9,530
16	383 Distribution Plant - House Regulators	108,515		108,515	4.55%	4,937		4,937		2.12%	2,301		2,301
17	384 Distribution Plant - House Reg Installations	60,450		60,450	3.33%	2,013		2,013		1.69%	1,022		1,022
18	385 Distribution Plant - Ind. Meas & Reg Sta. Equip	9,152		9,152	3.60%	329		329		2.66%	243		243
19	390 General Plant - Structures & Improvements	20,036		20,036	5.00%	1,002		1,002		1.60%	321		321
20	391 General Plant - Office Furn & Equip	26,161		26,161	4.75%	1,243		1,243		3.24%	848		848
21	392 General Plant - Transportation Equip	105,705		105,705	10.39%	10,983	10,983	0		15.19%	16,057	16,057	0
22	393 General Plant - Stores Equip	1,434	1,434	0		0		0		1.53%	0		0
23	394 General Plant - Tools, Shop & Garage Equip	71,685		71,685	4.50%	3,226		3,226		7.15%	5,126		5,126
24	395 General Plant - Laboratory Equipment	824		824	4.00%	33		33		0.46%	4		4
25	396 General Plant - Power Operated Equip	120,694		120,694	7.92%	9,559	9,559	0		5.69%	6,867	6,867	0
26	397 Communication Equipment - Telemetering	9,168		9,168	4.54%	416		416		5.30%	486		486
27	398 General Plant - Misc Equip	83,487		83,487	3.60%	3,006		3,006		5.15%	4,300		4,300
28	399 General Plant - Other Tang Prop	6,658		6,658	4.75%	316		316		51.31%	3,416		3,416
29	Total	\$5,380,838	\$7,113	\$5,373,724		160,296	20,542	139,754			148,624	22,924	125,700
30													
31	Proforma Depreciation Expense Butler Div 71 direct							\$139,754					\$125,700
32	Allocations to Butler Div71:												
33	MidStates General Office Div91 Proforma Depreciation Expense Allocated to MO Div71 (see wp 6-2)							43,040					43,040
34	MidStates Central Region Office Div88 Proforma Depreciation Expense Allocated to MO Div71 (see wp 6-3)							227					227
35	Total Proforma Depreciation Expense Butler Div 71							\$183,021					\$168,967
36													
37	Actual Depreciation Expense Butler Div 71 (sched 6)							159,896					159,896
38													
39	Proforma Increase/(Decrease) - Adjustment to normalize depreciation to year end level.							\$23,125					\$9,071
40	(Line 34 minus Line 36)												

		current Rates							Proposed				
Line		Div072	Fully & Non-Deprec							ALG	Proforma		
No.	Description	Balance	Plant & misc adj	Depreciable Plant	Depr. Rate	Proforma Depreciation	Clearing	Expensed		Rate	Depreciation	Clearing	Expensed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	301 Organization	\$894	\$894	\$0		\$0		\$0			\$0		\$0
2	302 Plant Accounts - Intangible	25,888	25,888	0		0		0			0		0
3	303 Other Misc. Intangibles	13,990	13,990	0		0		0			0		0
4	365.2 Transmission Plant- Right of Way	106,661		106,661		0		0	2.24%	2,389			2,389
5	366 Transmission Plant - Structures & Improve	2,473		2,473	3.24%	80		80	2.64%	65			65
6	367 Transmission Plant-Mains	6,785,538		6,785,538	1.53%	103,819		103,819	0.68%	46,142			46,142
7	369 Transmission Plant-Meas & Reg. Equip	328,117		328,117	3.60%	11,812		11,812	1.19%	3,905			3,905
8	370 Transmission Plant - Commo. Equip.	5,038		5,038	4.36%	220		220	9.64%	486			486
9	37401 Distribution Plant-Land	174,752	174,752	0		0		0		0			0
10	37402 Distribution Plant- Land Rights	121,977		121,977		0		0	1.64%	2,000			2,000
11	375 Distribution Plant-Structures & Improvements	21,044		21,044	2.50%	526		526	2.24%	471			471
12	376 Plant Accounts - Mains	12,744,639		12,744,639	1.53%	194,993		194,993	1.60%	203,914			203,914
13	378 Distribution Plant - Meas. & Reg Equip	184,500		184,500	3.01%	5,553		5,553	2.49%	4,594			4,594
14	379 Distribution Plant - Meas. & Reg City Gate	379,402		379,402	3.15%	11,951		11,951	1.74%	5,602			5,602
15	380 Distribution Plant - Services	11,716,689		11,716,689	5.00%	585,834		585,834	4.06%	475,698			475,698
16	381 Distribution Plant-Meters	2,412,638		2,412,638	2.16%	52,113		52,113	4.03%	97,229			97,229
17	382 Distribution Plant - Meter Installations	2,668,707		2,668,707	2.96%	78,994		78,994	3.10%	82,730			82,730
18	383 Distribution Plant - House Regulators	877,093		877,093	4.19%	36,750		36,750	2.12%	18,594			18,594
19	384 Distribution Plant - House Reg Installations	578,018		578,018	3.33%	19,248		19,248	1.69%	9,769			9,769
20	385 Distribution Plant - ind. Meas & Reg Sta. Equip	263,864		263,864	3.60%	9,499		9,499	2.66%	7,019			7,019
21	390 General Plant - Structures & Improvements	283,411		283,411	5.00%	14,171		14,171	1.60%	4,535			4,535
22	391 General Plant - Office Furn & Equip	138,047		138,047	4.75%	6,557		6,557	3.24%	4,473			4,473
23	392 General Plant - Transportation Equip	500,093		500,093	10.39%	51,960	51,960	0	15.19%	75,964	75,964		75,964
24	393 General Plant - Stores Equip	5,030		5,030	4.01%	202		202	1.53%	77			77
25	394 General Plant - Tools, Shop & Garage Equip	508,018		508,018	4.33%	21,997		21,997	7.15%	36,323			36,323
26	395 General Plant - Laboratory Equipment	10,532		10,532	3.69%	389		389	0.46%	48			48
27	396 General Plant - Power Operated Equip	439,058		439,058	7.71%	33,851	33,851	0	5.69%	24,982	24,982		24,982
28	397 Communication Equipment - Telemetering	126,835		126,835	4.36%	5,530		5,530	5.30%	6,722			6,722
29	398 General Plant - Misc Equip	111,708		111,708	3.60%	4,021		4,021	5.15%	5,753			5,753
30	399 General Plant - Other Tang Prop	39,755		39,755	4.75%	1,888		1,888	51.31%	20,399			20,399
31	Total	\$41,574,408	\$215,523	\$41,358,885		1,251,958	85,811	1,166,147		1,140,883		100,946	1,140,883
32													
33	Proforma Depreciation Expense SEMO Div 72 direct							\$1,166,147					\$1,140,883
34	Allocations to SEMO Div72:												
35	MidStates General Office Div91 Proforma Depreciation Expense Allocated to MO Div72 (see wp 6-2)					406,143							406,143
36	MidStates Central Region Office Div88 Proforma Depreciation Expense Allocated to MO Div72 (see wp 6-3)					2,142							2,142
37	Total Proforma Depreciation Expense SEMO Div 72							\$1,574,431					\$1,549,167
38													
39	Actual Depreciation Expense SEMO Div 72 (sched 6)							1,378,176					1,378,176
40													
41	Proforma Increase/(Decrease) - Adjustment to normalize depreciation to year end level.							\$196,255					\$170,991
42	(Line 36 minus Line 38)												

Atmos Energy Corporation
Missouri Jurisdiction
Division 97 Former UCG Missouri Depreciation Adjustment
Twelve Months Ended September 30, 2005

West Midlands Energy September 30, 2005											Current Rates				Proposed			
Line No	Description	Div097	Fully & Non-Deprec	Depreciable	Depr.	Proforma	Clearing	Expensed		ALG	Proforma	Clearing	Expensed					
		Balance As of 09/30/05	Plant & misc adj	Plant	Rate	Depreciation				Rate	Depreciation							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)					
1	301 Organization	\$5,249	\$5,249	\$0		\$0		\$0			\$0		\$0					
2	302 Plant Accounts - Intangible	39,178	39,178	0		0		0			0		0					
3	311 L-P Production Plant-Liq Petro Gas Equip.	877,260		877,260	4.98%	43,688		43,688		1.20%	10,527		10,527					
4	365.1 Transmission Plant-Land & Land Rights	200	200	0		0		0			0		0					
5	365.2 Transmission Plant-Right of Way	2,281		2,281		0		0		2.24%	51		51					
6	367 Transmission Plant-Mains	107,441		107,441	1.33%	1,429		1,429		0.68%	731		731					
7	369 Transmission Plant-Meas & Reg Equip	4,646		4,646	1.89%	88		88		1.19%	55		55					
8	37400 Distribution Plant-Land	167,431	167,431	0		0		0			0		0					
9	37402 Distribution Plant-Land Rights	300		300		0		0		1.64%	5		5					
10	375 Distribution Plant-Structures & Improvements	47,663	47,663	0	4.37%	0		0		2.24%	0		0					
11	376 Plant Accounts - Mains	15,562,421	3,954	15,558,467	3.43%	533,655		533,655		1.60%	248,935		248,935					
12	378 Distribution Plant - Meas. & Reg Equip	759,271		759,271	1.89%	14,350		14,350		2.49%	18,906		18,906					
13	379 Distribution Plant - Meas. & Reg City Gate	570,154		570,154	1.89%	10,776		10,776		1.74%	9,921		9,921					
14	380 Distribution Plant - Services	11,052,777		11,052,777	5.13%	567,007		567,007		4.06%	448,743		448,743					
15	381 Distribution Plant-Meters	1,077,453		1,077,453	2.52%	27,152		27,152		4.03%	43,421		43,421					
16	382 Distribution Plant - Meter Installations	2,255,392		2,255,392	3.91%	88,186		88,186		3.10%	69,917		69,917					
17	383 Distribution Plant - House Regulators	342,126		342,126	3.24%	11,085		11,085		2.12%	7,253		7,253					
18	385 Distribution Plant - Ind. Meas & Reg Sta. Equip	601		601	1.89%	11		11		2.66%	16		16					
19	387 Distribution Plant-Other Equipment	33,141		33,141	5.52%	1,829		1,829		12.17%	4,033		4,033					
20	389 General Plant - Land & Land Rights	9,016	9,016	0		0		0			0		0					
21	390 General Plant - Structures & Improvements	402,021		402,021	1.00%	4,020		4,020		1.60%	6,432		6,432					
22	391 General Plant - Office Furn & Equip	60,785		60,785	5.00%	3,039		3,039		3.24%	1,969		1,969					
23	392 General Plant - Transportation Equip	315,940		315,940	10.00%	31,594	31,594	0	15.19%	47,991	47,991		47,991					
24	393 General Plant - Stores Equip	12,462		12,462	5.00%	623		623		1.53%	191		191					
25	394 General Plant - Tools, Shop & Garage Equip	192,139		192,139	3.29%	6,321		6,321		7.15%	13,738		13,738					
26	395 General Plant - Laboratory Equipment	327		327	3.85%	13		13		0.46%	2		2					
27	39600 General Plant - Power Operated Equip	89,649		89,649	13.81%	12,381	12,381	0	5.69%	5,101	5,101		5,101					
28	39603 General Plant - Power Operated Ditchers	110,621		110,621	13.81%	15,277	15,277	0	5.69%	6,294	6,294		6,294					
29	39604 General Plant - Power Operated Backhoes	167,177		167,177	13.81%	23,087	23,087	0	5.69%	9,512	9,512		9,512					
30	397 Communication Equipment	98,834	98,834	0	12.00%	0		0		5.30%	0		0					
31	398 General Plant - Misc Equip	59,502		59,502	10.00%	5,950		5,950		5.15%	3,064		3,064					
32	39903 Other Tangible Property - Network H/W	78,667	78,667	0		0		0		51.31%	0		0					
33	399 General Plant - Other Tang Prop	59,940	59,940	0		0		0		51.31%	0		0					
34	Total	\$34,562,065	\$510,132	\$34,051,933		1,401,561	82,339	1,319,222			956,808	68,898	956,808					
35	376 Adjustment to correct for miscoded retirement	(3,954)																
36	Total Adjusted Gross Plant	\$34,558,111																
37	Proforma Depreciation Expense MO Div 97 direct							\$1,319,222					\$956,808					
38	Allocations to MO Div97:																	
39	MidStates General Office Div91 Proforma Depreciation Expense Allocated to MO Div97 (see wp 6-2)							166,674					166,674					
40	MidStates Central Region Office Div88 Proforma Depreciation Expense Allocated to MO Div97 (see wp 6-3)							879					879					
41	Total Proforma Depreciation Expense MO Div 97							\$1,486,775					\$1,124,361					
42																		
43	Actual Depreciation Expense MO Div 97 (sched 6)							1,640,107					1,640,107					
44																		
45	Proforma Increase/(Decrease) - Adjustment to normalize depreciation to year end level.							(\$153,332)					(\$515,746)					
46	(Line 38 minus Line 40)																	

Atmos Energy Corporation
Dbm Atmos Energy Colorado/Kansas-Missouri
Division 30 Depreciation Adjustment
Twelve Months Ended September 30, 2005

Line No.	Description	Div030 Balance As of 09/30/05	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation	Clearing	Expensed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390 General Plant - Structures & Improvements	\$0		\$0	14.29%	\$0		\$0
2	391 General Plant - Office Furn & Equip	129,992		129,992	10.00%	12,999		12,999
3	392 General Plant - Transportation Equip	0		0	20.00%	0	0	0
4	394 General Plant - Tools, Shop & Garage Equip	222,152		222,152	10.00%	22,215		22,215
5	396 General Plant - Power Operated Equipment	0		0	20.00%	0	0	0
6	397 Communication Equipment - Telemetering	635,597		635,597	10.00%	63,560		63,560
7	398 General Plant - Misc Equip	491,456		491,456	10.00%	49,146		49,146
8	399 General Plant - Other Tang Prop	532,138		532,138	14.29%	76,043		76,043
9	399 General Plant - Other Tang Prop	0		0	8.33%	0		0
10	399 General Plant - Other Tang Prop	1,152,799		1,152,799	20.00%	230,560		230,560
11	Total	<u>\$3,164,133</u>	<u>\$0</u>	<u>\$3,164,133</u>		454,523	0	454,523
12								
13	Proforma Depreciation Expense CoKS General Office Div30							\$454,523
14								
15	Shared Services Proforma Depreciation Expense Allocated to CoKS Div30 (see wp 6-1)							<u>2,028,289</u>
16								
17	Total Proforma CoKS Div30 General Office Depreciation Expense							\$2,482,812
18								
19	Div30 Allocated to CoKS MO towns Div29					0.24%		<u>\$ 6,024</u>

Sched RMB-6
WP 6-9

[illegible]

Atmos Energy Corporation
Missouri Jurisdiction
Depreciation & Amortization Expense - per book
12 mths ended 9/30/05

Sched RMB-6
WP 6-10

Sum of Total YTD		Division										Grand Total	Sub Account SubAcct description	
Account	Sub Account	70	71	72	97	29	91	88	30	24	SS		Sub Account	SubAcct description
4030	9344				182,676	3,068	(1,180,810)	(9,473)	(988,809)			(1,993,348)	9344	Depreciation Expense
	30001				43,692							43,692	30001	Depr Exp-Liquid Propane
	30004	15,400	17,164	110,287	1,513							144,364	30004	Depr Exp-Transmission Plant
	30005	154,617	111,787	1,047,468	1,237,176	32,611	652	-		1		2,584,312	30005	Depr Exp-Distribution Plant
	30007	(1,743)	(2,694)	(37,115)	(29,464)	(1,965)	384,806	8,450	471,740	(1)	16,668,580	17,460,594	30007	Depr Exp-General Plant
	30010										490,431	490,431	30010	Amort-Lease Improvements
	30031	3,902	3,776	25,621	5,174							38,473	30031	Vehicle Depreciation
	30032	(3,902)	(3,776)	(25,621)	(5,174)							(38,473)	30032	Vehicle Depreciation Capitalized
	30041	4,446	9,204	32,583	23,921		797	1				70,952	30041	Heavy Equipment Depreciation
	30042	(3,924)	(8,124)	(28,776)	(21,120)		(707)	1				(62,650)	30042	Heavy Equipment Depreciation Capitalized
	30051	20	25	153	468		576					1,242	30051	Stores Depreciation
	30052	(10)	(15)	(86)	(254)		(311)					(676)	30052	Stores Depreciation Capitalized
	30061	2,844	2,421	16,173	4,743		4,239	2,250	16,326	(1)		48,995	30061	Tools & Shop Depreciation
	30062	(1,552)	(1,322)	(8,836)	(2,590)		(2,315)	(1,229)	(8,281)	(1)		(26,126)	30062	Tools & Shop Depreciation Capitalized
	30071	36	27	288	9							360	30071	Lab Depreciation
	30072	(18)	(14)	(157)	(9)							(198)	30072	Lab Depreciation Capitalized
	40001										(2,444,711)	(2,444,711)	40001	Billed to Tex Div
	40002										(2,015,012)	(2,015,012)	40002	Billed to CO/KS Div
	40003										(2,986,038)	(2,986,038)	40003	Billed to LA Div
	40004										(3,304,863)	(3,304,863)	40004	Billed to Mid St Div
	40005										(1,474,178)	(1,474,178)	40005	Billed to KY Div
	40008										(836,810)	(836,810)	40008	Billed to Mid-Tex Div
	40009										(2,717,388)	(2,717,388)	40009	Billed to MS Div
	40010										(201,157)	(201,157)	40010	Billed to Atmos Pipeline Div
	41124	39,842	31,137	242,394	196,859	6,624	793,079		509,025		(1,351,033)	467,927	41124	Billing for Taxes Other and Depr
4030 Total		209,958	159,596	1,374,376	1,637,620	40,338	6	-	1	(2)	(172,179)	3,249,714		
4043	9344				366		(2,397)					(2,031)	9344	Depreciation Expense
	30010	2,454	300	3,800	2,121		2,397	-	-	-	172,178	183,250	30010	Amort-Lease Improvements
4043 Total		2,454	300	3,800	2,487	-	-	-	-	-	172,178	181,219		
Grand Total		212,412	159,896	1,378,176	1,640,107	40,338	6	-	1	(2)	(1)	3,430,933		

17,331,189
 14.11% Billed to Tex Div
 11.63% Billed to CO/KS Div
 17.23% Billed to LA Div
 19.07% Billed to Mid St Div
 8.51% Billed to KY Div
 4.83% Billed to Mid-Tex Div
 15.68% Billed to MS Div
 1.16% Billed to Atmos Pipeline Div
 7.80% Billing for Taxes Other and Depr
 100.00%

4.58% 2.94%

Atmos Energy Corporation
Missouri Jurisdiction
Net Plant
As of September 30, 2005

Sched RMB-7
WP 7-1

Line No.	Description	70 Kirksville	71 Butler	72 SEMO	97 Missouri	Total MidStates MO	29 CO/KS Missouri	Total Missouri	reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	<u>Gross Plant</u>								
1	MO Towns	\$6,830,944	\$5,380,838	\$41,574,408	\$34,558,111	\$88,344,301	\$1,017,707	\$89,362,008	deprec WPs
2	SSU Company 10 alloc	208,361	164,495	1,272,096	1,058,252	2,703,204	29,376	2,732,580	WP 7-2
3	Central Region Div 88 alloc	6,865	5,410	41,697	34,674	88,646	0	88,646	WP 7-2
4	MidSt GO Division 91 alloc	67,843	53,561	414,202	344,573	880,179	0	880,179	WP 7-2
5	CO/KS GO Division 30 alloc					0	7,677	7,677	WP 7-2
6	Division 24-Meter Shop alloc					0	0	0	WP 7-2
7	Total Gross Plant	7,114,014	5,604,303	43,302,403	35,995,610	92,016,330	1,054,759	93,071,090	
8	<u>Accumulated Depreciation</u>								
9	MO Towns	2,952,473	2,078,376	16,817,719	13,608,038	35,456,606	361,296	35,817,902	line 25
10	SSU Company 10 alloc	117,917	93,092	719,912	598,893	1,529,814	16,625	1,546,438	WP 7-2
11	Central Region Div 88 alloc	6,134	4,834	37,257	30,982	79,207	0	79,207	WP 7-2
12	MidSt GO Division 91 alloc	47,571	37,556	290,433	241,610	617,171	0	617,171	WP 7-2
13	CO/KS GO Division 30 alloc	0	0	0	0	0	3,661	3,661	WP 7-2
14	Division 24-Meter Shop alloc	0	0	0	0	0	0	0	WP 7-2
15									
16	Total Accumulated Depr	3,124,095	2,213,858	17,865,322	14,479,523	37,682,798	381,581	38,064,379	
17									
18	MO Jurisdictional Net Plant	\$3,989,919	\$3,390,445	\$25,437,081	\$21,516,087	\$54,333,532	\$673,178	\$55,006,710	
19									
20									
21	Accumulated Deprec per book								
22	MO Operating Divs direct								
23	1080	(2,952,474)	(2,078,377)	(16,817,720)	(13,608,039)	(35,456,610)	(361,296)	(35,817,906)	trial bal
24	1110	1	1	1	1	4	-	4	trial bal
25	Total	(2,952,473)	(2,078,376)	(16,817,719)	(13,608,038)	(35,456,606)	(361,296)	(35,817,902)	

Atmos Energy Corporation
Missouri Jurisdiction
General Office Allocation of Net Plant
As of September 30, 2005

Sched RMB-7
WP 7-2

Line No.	Acct No.	Description	Atmos Shared Services Office (c) Company 010	MidStates Central Region Office (d) Division 88	MidStates General Office (e) Division 91	CO/KS Admin General Office (f) Division 30	Allocated to Missouri (g) (h)
1		<u>Intangible Plant</u>					
2	301	Organization	0	0	185,309	0	0
3	303	Misc. Intangible Plant	0	0	1,109,552	0	0
4			0	0	1,294,861	0	0
5		<u>Distribution Plant</u>					
6	376	Mains - Steel	0	0	(13,827)	0	0
7	378	Meas & Reg Station Equip - Gen	0	0	0	0	0
8	379	Meas & Reg Station Equip - City	0	0	0	0	0
9	381	Meters	0	0	0	0	0
10	383	House Regulators	0	0	0	0	0
11			0	0	(13,827)	0	0
12		<u>General Plant</u>					
13	389	Land & Land Rights	0	0	0	0	0
14	390	Structures & Improvements	9,384,671	0	223,944	0	0
15	391	Office Furn. & Equipment	11,655,501	131,019	1,336,083	129,992	0
16	392	Transportation Equipment	18,885	102,765	72,763	0	0
17	393	Stores Equipment	6,063	0	10,698	0	0
18	394	Tools & Work Equipment	33,042	48,665	140,654	222,152	0
19	395	Laboratory Equipment	0	0	0	0	0
20	396	Power Operated Equipment	0	937	8,497	0	0
21	397	Communication Equipment	17,961,185	17,155	227,557	635,597	0
22	398	Miscellaneous Equipment	633,466	0	426,911	491,456	0
23	399	Other Tangible Property	138,101,353	15,827	2,223,035	1,684,937	0
24		Total General Plant	177,794,167	316,368	4,670,142	3,164,133	0
25							
26		Total Gross Plant	\$ 177,794,167	\$ 316,368	\$ 5,951,176	\$ 3,164,133	\$ -
27	376	Adjustment to correct miscoding			\$ 13,827		
28		Total Adjusted Gross Plant	\$ 177,794,167	\$ 316,368	\$ 5,965,003	\$ 3,164,133	\$ -
29		Alloc Factor to Missouri	1.54%	28.02%	14.79%	0.24%	
30		Gross Plant alloc to Missouri	\$ 2,732,580	\$ 88,646	\$ 882,224	\$ 7,677	\$ 3,711,127
31							
32		Account Number					
33		1080	100,618,369	282,682	4,172,892	1,508,904	0
34		1110	(1)	0	0	1	0
35		Total Accumulated Depr	100,618,368	282,682	4,172,892	1,508,905	0
36		Alloc Factor to Missouri	1.54%	28.02%	14.79%	0.24%	
37		Accum Depr alloc to Missouri	\$ 1,546,438	\$ 79,207	\$ 617,171	\$ 3,661	\$ 2,246,477
38							
39		Total Division Net Plant	77,175,799	33,686	1,792,111	1,655,228	0
40							
41		Alloc Factor to Missouri	1.54%	28.02%	14.79%	0.24%	
42		Net Plant allocated to Missouri	\$ 1,186,141	\$ 9,439	\$ 265,053	\$ 4,016	\$ 1,464,649

Missouri Distribution System
Construction Work in Progress
Thirteen Months Average September 30, 2005

Sched RMB-7
WP 7-3

Line No.	Acct No.	Description	Atmos Shared Services Office	CO-KS Admin General Office	MidStates General Office	MidStates Central Region Office	Kirksville	Butler	SEMO	MidStates Missouri	CO/KS Missouri	Grand Total
(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
		<u>Co 10</u>	<u>30</u>	<u>91</u>	<u>88</u>	<u>70</u>	<u>71</u>	<u>72</u>	<u>97</u>	<u>29</u>		
1	1070	Construction Work in Progress										
2		Sep-04	10,266,352	(798,756)	201,171	15,692	240,784	181,619	2,243,584	377,919	3,780	
3		Oct-04	11,760,794	(318,003)	573,224	18,748	231,738	161,550	1,897,137	478,054	2,283	
4		Nov-04	14,370,787	(506,374)	926,708	22,708	231,603	173,492	1,927,714	654,193	2,406	
5		Dec-04	16,454,684	(824,030)	26,799	29,164	247,337	208,742	1,953,348	452,952	6,233	
6		Jan-05	17,934,646	(739,236)	343,387	31,429	256,297	169,945	1,973,145	493,796	8,264	
7		Feb-05	19,781,557	(619,757)	692,437	32,731	291,606	174,319	2,065,899	387,591	8,811	
8		Mar-05	23,095,967	(576,905)	967,458	38,504	336,148	197,407	2,239,321	505,248	12,937	
9		Apr-05	25,651,574	(500,940)	1,197,053	6,409	306,262	155,274	2,060,539	590,690	(904)	
10		May-05	30,834,510	(366,274)	1,437,597	5,715	310,835	146,400	2,137,348	728,426	(759)	
11		Jun-05	34,215,790	91,373	2,164,134	5,838	308,669	136,481	1,957,286	1,552	(1,805)	
12		Jul-05	35,646,234	200,716	2,474,307	5,997	301,952	128,873	1,966,295	188,181	(3,610)	
13		Aug-05	40,341,164	445,890	2,871,209	33,235	291,895	116,372	1,993,325	444,638	(7,050)	
14		Sep-05	45,911,751	566,504	3,173,425	30,434	307,001	116,690	2,006,606	585,728	(8,687)	
15												
16		average	25,097,370	(303,522)	1,311,455	21,277	281,702	159,013	2,032,427	452,998	1,685	
17		MO Alloc rate	1.54%	0.24%	14.79%	28.02%	100.00%	100.00%	100.00%	100.00%	100.00%	
18	MO Jurisdictional Avg CWIP		\$ 385,730	\$ (736)	\$ 193,964	\$ 5,962	\$ 281,702	\$ 159,013	\$ 2,032,427	\$ 452,998	\$ 1,685	\$ 3,512,743
19												
20							\$ 281,702	\$ 159,013	\$ 2,032,427	\$ 452,998	\$ 1,685	\$ 2,927,823 towns direct
21							29,412	23,220	179,569	149,383	4,147	385,730 SSU allocation
22											(736)	(736) Div30 alloc
23							14,951	11,803	91,277	75,933		193,964 Div91 alloc
24							462	364	2,804	2,332		5,962 Div88 alloc
25							\$ 326,526	\$ 194,400	\$ 2,306,077	\$ 680,645	\$ 5,095	\$ 3,512,743 MO Juris Avg CWIP

Atmos Energy Corporation
Missouri Jurisdiction
Rate Base Computation of Accumulated Deferred Income Taxes
Balances at September 30, 2005

Line No.	Description		Atmos General Office	Allocation Factors	70 Kirksville	71 Butler	72 SEMO	97 Missouri	MidStates Missouri	29 CoKs Div	Total Missouri	
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	Atmos Shared Services	Co10	(52,491,588)	1.54%	(\$61,516)	(\$48,565)	(\$375,571)	(\$312,436)	(\$798,088)	(8,673)	(\$806,761)	1.54%
2												
3	MidStates Central Region	88	(74,007)	28.02%	(1,606)	(1,266)	(9,754)	(8,111)	(20,737)		(\$20,737)	28.02%
4												
5	MidStates General Office	91	4,439,373	14.79%	50,609	39,954	308,980	257,040	656,583		\$656,583	14.79%
6												
7	CO/KS General Office	30	3,732,413	0.24%						9,056	\$9,056	0.24%
8												
9	CO/KS Meter Shop	24	(111,260)	0.24%						(270)	(\$270)	0.24%
10												
11	Missouri towns Direct ADIT		<u>(11,671,657)</u>	100.00%	<u>(599,886)</u>	<u>(465,618)</u>	<u>(5,237,352)</u>	<u>(5,434,097)</u>	<u>(11,736,952)</u>	<u>\$65,295</u>	<u>(\$11,671,657)</u>	
12												
13	Total Missouri Adjusted ADIT		<u>(56,176,725)</u>		<u>(\$612,399)</u>	<u>(\$475,494)</u>	<u>(\$5,313,697)</u>	<u>(\$5,497,604)</u>	<u>(11,899,194)</u>	<u>\$65,408</u>	<u>(\$11,833,786)</u>	

Atmos Energy Corporation
Missouri Jurisdiction
Accumulated Deferred Income Taxes
Balances at September 30, 2005

Sched RMB-7
WP 7-4-1

Line No.	Division	Account #				Per Book Total	Adjustment	Adjusted Total
		1900	2550	2820	2830			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	10 Atmos Shared Services	38,603,207		(41,912,407)	(50,637,959)	(53,947,159)	1,455,571	(52,491,588)
2	91 MidSt General Office	8,643,679	(1,047,409)	(2,034,521)	(3,559,690)	2,002,059	2,437,314	4,439,373
3	88 MidSt-Central Region	(705)		(73,301)		(74,006)	(1)	(74,007)
4	70 Kirksville	157,496		(591,620)	-	(434,124)	(165,762)	(599,886)
5	71 Butler	81,756		(455,389)	-	(373,633)	(91,985)	(465,618)
6	72 SEMO	411,223		(6,359,358)	-	(5,948,135)	710,783	(5,237,352)
7	97 Missouri town	1,699,799		(5,470,413)	-	(3,770,614)	(1,663,483)	(5,434,097)
8	30 CO/KS General Office	4,236,426	(385,910)	(317,190)	-	3,533,326	199,087	3,732,413
9	24 CO/KS Metershop	-		(111,260)		(111,260)		(111,260)
10	29 CO/KS -Missouri direct	138,697		(125,093)	-	13,604	51,691	65,295
11	Total	53,971,578	(1,433,319)	(57,450,552)	(54,197,649)	(59,109,942)	2,933,217	(56,176,725)

Atmos Energy Corporation

Missouri Jurisdiction

Sched RMB-7

Adjustment for Accum. Deferred Income Taxes

WP 7-4-2

Test year ended 9/30/2005

line	DEFERRED TAX ASSETS / (LIABILITIES)	AU010 002000	AU010SSU 002000	AU050CAO 088000	AU050GOF 091000	AU060GOF 030000	AU060MODIV 029000	AU050KVL 070000	AU050BTR 071000	AU050SEA 072000	AU050UCG 097000
1	Environmental Activities		\$ 86								
2	Ad Valorem Taxes										
3	Directors Deferred Bonus		204,354		94,019						
4	Directors Deferred Comp		(1,032,060)		365,578	1,007,443		(20,524)	(15,266)	(134,020)	
5	Miscellaneous Accrued		754,384			350,407					
6	Self Insurance - Adjustment		2,668,359		2,388,601	1,170,805				(653)	(42,100)
7	Vacation Accrual		144,825		115,430	79,317					
8	Worker's Comp Insurance Reserve		92,700		862,637	1,189,913					
9	Customer Advances				(35,541)		496		9,512	33,490	(4,887)
10	Amortization - LGS Acq. 1810.13523										
11	Deferred Expense Projects										
12	Deferred Projects - MVG Acq.										
13	Merger and Integration Amortiz.										
14	Deferred Projects - TXU Acquisitio										
15	RAR 91/93 Bond Cost Amortized		7,870		26,395						
16	RAR 91/93 Bond Costs Capitalized				(99,533)						
17	DIG on Fixed Assets										
18	OHGC Deposit Refund Adjustment										
19	DIG on Fixed Assets - UCG Storage										
20	RAR 86/90 Lease Expense Amortiz.		(29,452)		(229,762)						
21	Deferred Gas Costs										
22	Rabbi Trust - True Up		1,065,713								
23	SEBP Adjustment - Amended Item		(2,104,543)								
24	SEBP Adjustment		49,313,709		2,514,354	1,721,354					
25	Restricted Stock Grant Plan		4,810,636		110,274	119,542					
26	Rabbi Trust		(540,384)								
27	Capitalized Selling Expense			(2,045)	(24,383)						
28	UNICAP Section 263A Costs						814	16,905	8,342	45,838	40,239
29	Allowance for Doubtful Accounts				(993)	(1,405)	(4,075)	(16,493)	(28,314)	(218,443)	(52,819)
30	Clearing Account - Adjustment		124,672		46,952			(107)		(3,456)	
31	Charitable Contribution Carryover	(1,642,276)	1,641,891								
32	RAR CFWE 1990-1985		(13,255)		(178,179)						
33	Investment Banking Adv Fee (MVG)										
34	Union Gas - Non Compete										
35	Monarch - Non Compete										179,999
36	Palmyra - Non Compete				171,764						(16,856)
37	Prepaid Dues		(166,459)								
38	Prepayments		(289,122)								
39	Inventory Adjustment		(2,606,138)								
40	Section 481(a) Prepayments	(7,559)	(4,618,173)		(1,966,097)						
41	Pension Expense		(112,099,171)								
42	FAS 106 Adjustment		6,785,486	192	12,355,980	5,025,851					
43	Regulatory Liability - Atmos 109		190,514								
44	Regulatory Liability - UCGC 109				(2,359,263)						
45	Regulatory Liability - UCGC Rate				3,025,734						
46	Section 481(a) Cushion Gas		542,552							721,752	
47	Section 481(a) Line Pack Gas		182,587								
48	Amended Cost of Removal		4,136,268								
49	Amended Book Amortization		(4,692,658)								
50	Capitalized Overhead - True Up		(170,708)								
51											

Atmos Energy Corporation

Missouri Jurisdiction

Adjustment for Accum. Deferred Income Taxes

Sched RMB-7

WP 7-4-2

Test year ended 9/30/2005

line DEFERRED TAX ASSETS / (LIABILITIES)

	AU010 002000	AU010SSU 002000	AU050CAO 088000	AU050GOF 091000	AU060GOF 030000	AU060MODIV 029000	AU050KVL 070000	AU050BTR 071000	AU050SEA 072000	AU050UCG 097000
52 Fixed Asset Cost Adjustment		(104,012,294)	(2,863)	(8,142,199)	(3,043,858)	(122,411)	(731,218)	(569,059)	(15,318,238)	(3,822,726)
53 Fixed Asset Accum Adjustment		32,842,864	(15,714)	2,049,888	393,834	(207,885)	(815,832)	(566,054)	(2,089,132)	(10,488,391)
54 CWIP		(28,347,332)	(174,489)	(475,407)	1,364,694	(3,020)	(31,593)	(79,733)	(402,919)	(240,794)
56 IRS Audit Adjustment - Cost		1,239,907	34	97,061	36,285	1,459	8,717	6,784	182,605	45,570
57 IRS Audit Adjustment - Accum		(269,621)	129	(16,828)	(3,233)	1,707	6,698	4,647	17,151	86,104
58 ANG Acquisition - Cost									3,261,981	
59 Provision Differences - Cost		845,078	23	66,154	24,731	995	5,941	4,623	124,458	31,059
60 Other Plant		(12,831,558)								
61 Other Plant		(24,682)								
62 Amended Item - Book Depreciation Not Reversed		2,856	(1)	178	34	(18)	(71)	(49)	(182)	(912)
63 Amended Item - Tax Depreciation Not Claimed		43,024	(21)	2,685	516	(272)	(1,069)	(742)	(2,737)	(13,740)
65 ITEMS THAT DO NOT EFFECT TIMING										
66 Deferred ITC - GGC					259,529					
67 Deferred ITC - UCG Non-utility										
68 Deferred ITC - UCG				917,062						
69 Deferred ITC - MVG										
70 Regulatory Liability - GGC					126,380					
72	(1,649,835)	(166,207,274)	(194,754)	11,682,561	9,822,139	(332,212)	(1,578,647)	(1,225,309)	(13,782,506)	(14,300,255)
73										
74	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%
75										
76	(626,937)	(63,158,764)	(74,007)	4,439,373	3,732,413	(126,241)	(599,886)	(465,618)	(5,237,352)	(5,434,097)
77										
78 OTHER TAX EFFECTED ITEMS										
79 FD - IRS Audit Interest Assessment		(373,000)								
80 ST - State Net Operating Loss		(2)								
81 ST - State Bonus Depreciation		(809,727)				191,536				
82 FD - FAS 115 Adjustment		100,010								
83 FD - Treasury Lock Adjustment		14,698,903								
84 FD - R & D Credit Valuation Allow		(1,781,359)								
85 FD - Federal Benefit on State Bonu		(540,711)								
86	-	11,294,114	-	-	-	191,536	-	-	-	-
87										
88 Total	(626,937)	(51,864,650)	(74,007)	4,439,373	3,732,413	65,295	(599,886)	(465,618)	(5,237,352)	(5,434,097)
89										
90 Balance per Book	-	(53,947,159)	(74,006)	2,002,059	3,533,326	13,604	(434,124)	(373,633)	(5,948,135)	(3,770,614)
91										
92 Adjustment	\$ (626,937)	\$ 2,082,509	\$ (1)	\$ 2,437,314	\$ 199,087	\$ 51,691	\$ (165,762)	\$ (91,985)	\$ 710,783	\$ (1,663,483)

Atmos Energy Corporation
Missouri Jurisdiction
Customer Advances and Customer Deposits
Thirteen Months Average September 30, 2005

Line No.	Description	Kirksville	Butler	SEMO	MO	CO/KS-MO	Total Missouri	reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Customer Advances	\$0	(\$9,512)	(\$36,598)	\$4,142	(\$496)	(\$42,465)	WP 7-5-1
2	Customer Deposits	(\$211,474)	(\$128,482)	(\$1,175,113)	(\$425,544)	(\$10,120)	(\$1,950,734)	WP 7-5-2
3								
4	Total	(\$211,474)	(\$137,994)	(\$1,211,712)	(\$421,402)	(\$10,616)	(\$1,993,198)	

**Missouri Distribution System
Customer Advances for Construction
Thirteen Months Average September 30, 2005**

Line No.	Month	Customer Advances - Acct 2520					Total
		Kirksville Div70	Butler Div 71	SEMO Div 72	MidStates Div 97	CO/KS-MO Div 29	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	September - 2004	0	(9,512)	(39,094)	4,006	(496)	(\$45,096)
2	October - 2004	0	(9,512)	(39,094)	4,006	(496)	(\$45,096)
3	November - 2004	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
4	December - 2004	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
5	January - 2005	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
6	February - 2005	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
7	March - 2005	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
8	April - 2005	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
9	May - 2005	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
10	June - 2005	0	(9,512)	(37,140)	4,006	(496)	(\$43,142)
11	July - 2005	0	(9,512)	(33,490)	4,006	(496)	(\$39,492)
12	August - 2005	0	(9,512)	(33,490)	4,887	(496)	(\$38,611)
13	September - 2005	0	(9,512)	(33,490)	4,887	(496)	(\$38,611)
14							
15	13 Month Average	\$0	(\$9,512)	(\$36,598)	\$4,142	(\$496)	(\$42,465)

Atmos Energy Corporation
Missouri Jurisdiction
Customer Deposits
Thirteen Months Average September 30, 2005

Line No.	Month	Customer Deposits - Acct 2350					Total
		Kirksville Div 70	Butler Div 71	SEMO Div 72	MO Div 97	CO/KS-MO Div 29	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	September - 2004	(181,895)	(121,820)	(1,073,876)	(343,584)	(9,888)	(1,731,063)
2	October - 2004	(203,953)	(127,509)	(1,135,542)	(380,979)	(9,365)	(1,857,348)
3	November - 2004	(217,761)	(132,275)	(1,199,717)	(412,083)	(10,038)	(1,971,874)
4	December - 2004	(220,726)	(132,881)	(1,233,695)	(431,290)	(10,188)	(2,028,780)
5	January - 2005	(221,683)	(132,724)	(1,250,690)	(448,168)	(10,838)	(2,064,103)
6	February - 2005	(226,033)	(130,861)	(1,249,459)	(453,980)	(11,120)	(2,071,453)
7	March - 2005	(221,114)	(130,329)	(1,224,024)	(440,931)	(10,787)	(2,027,185)
8	April - 2005	(217,520)	(124,612)	(1,192,372)	(438,537)	(10,371)	(1,983,412)
9	May - 2005	(206,967)	(125,087)	(1,164,344)	(431,592)	(11,010)	(1,939,000)
10	June - 2005	(199,460)	(128,520)	(1,137,071)	(433,693)	(10,070)	(1,908,814)
11	July - 2005	(198,422)	(129,151)	(1,134,686)	(436,062)	(9,344)	(1,907,665)
12	August - 2005	(212,530)	(128,182)	(1,130,130)	(440,323)	(9,089)	(1,920,254)
13	September - 2005	(221,092)	(126,317)	(1,150,869)	(440,850)	(9,458)	(1,948,586)
14							
15	13 Month Average	(\$211,474)	(\$128,482)	(\$1,175,113)	(\$425,544)	(\$10,120)	(\$1,950,734)

Atmos Energy Corporation
Missouri Jurisdiction
Underground Storage
Thirteen Months Average September 30, 2005

Description: Acct 1641 Underground Storage Per Books:

Line No.	Month	Kirksville Div 70	Butler Div 71	SEMO Div 72	MidSt MO Div 97	CO/KS-MO Div 29	Per Book Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Sep-04	\$ 1,686,472	\$ 891,636	\$ 5,349,795	\$ 3,614,814	\$ 29,157	
2	Oct-04	2,085,788	988,192	5,844,055	3,678,987	32,423	
3	Nov-04	1,992,985	1,053,348	6,297,637	3,789,449	40,214	
4	Dec-04	1,886,153	1,000,611	5,961,711	3,801,388	41,960	
5	Jan-05	1,421,952	883,181	5,275,208	3,131,843	33,451	
6	Feb-05	901,175	635,875	4,066,105	2,260,989	18,894	
7	Mar-05	592,333	462,661	3,274,868	1,906,648	22,474	
8	Apr-05	227,276	310,334	1,828,868	829,859	16,712	
9	May-05	497,675	305,285	1,932,435	1,406,857	33,782	
10	Jun-05	756,136	361,351	2,268,805	1,893,340	42,916	
11	Jul-05	1,132,429	521,623	3,003,049	2,607,143	53,625	
12	Aug-05	1,495,206	717,043	4,011,167	3,495,786	60,534	
13	Sep-05	1,809,598	877,104	5,064,199	4,029,550	59,440	
14							
15	13 Month Avg	\$ 1,268,091	\$ 692,942	\$ 4,167,531	\$ 2,803,589	\$ 37,352	<u>\$ 8,969,505</u>
16							
17	13 Month Avg repriced (see WP 7-6-1)						<u>\$ 11,633,562</u>

Atmos Energy Corporation - Missouri Jurisdiction
Storage Gas Volumes Analysis (mmbtu)
Normalized for Average Volume Gas in Storage repriced at NYMEX future summer refill

Sched RMB-7
WP 7-6-1

Thirteen Months Average September 30, 2005

line	Co	Div	Gas Stored Underground - Current Account 1640-1649	Sep-04 Current YTD Volumes Ending	Oct-04 Current YTD Volumes Ending	Nov-04 Current YTD Volumes Ending	Dec-04 Current YTD Volumes Ending	Jan-05 Current YTD Volumes Ending	Feb-05 Current YTD Volumes Ending	Mar-05 Current YTD Volumes Ending	Apr-05 Current YTD Volumes Ending	May-05 Current YTD Volumes Ending	Jun-05 Current YTD Volumes Ending	Jul-05 Current YTD Volumes Ending	Aug-05 Current YTD Volumes Ending	Sep-05 Current YTD Volumes Ending	13 month Average Volumes Ending	Repriced avg Storg Inventory @ PGA refill NYMEX avg \$ 7.78
1	50	97	15916 Prepaid Commodity 2	36,561	47,990	49,334	46,515	39,306	31,000	24,706	14,985	16,864	19,888	24,513	32,264	40,134	32,620	\$ 253,779
2	50	97	15917 P/L Storage-Panhan-Ios	151,852	135,425	148,429	146,361	118,271	95,956	81,250	39,362	45,966	49,325	68,088	90,785	110,378	98,573	\$ 766,884
3	50	97	15918 P/L Storage-Panhan-Fs	383,984	384,538	384,538	381,102	297,235	198,831	180,419	73,766	135,245	186,268	265,753	351,782	386,148	277,662	\$ 2,160,172
4	50	97	15919 P/L Storage-Panhan-Ws	78,441	95,561	102,815	101,300	81,339	55,924	36,799	12,979	24,679	38,602	53,212	65,302	80,399	63,642	\$ 495,129
5	50	72	15948 P/L Stor - Tetco SS-1 #4	661,853	708,165	743,204	708,724	646,546	511,527	432,447	254,039	263,664	285,286	363,516	449,794	533,970	504,826	\$ 3,927,472
6	50	72	15949 P/L Stor - MRT	64,990	85,660	109,994	101,186	77,596	52,891	36,214	13,786	8,332	8,332	24,142	42,094	59,919	52,703	\$ 410,020
7	50	71	15950 P/L Stor - PEPL	151,417	169,894	182,312	172,445	151,646	109,137	79,405	53,255	51,581	59,508	85,028	112,666	134,915	116,401	\$ 905,581
8	50	70	15951 P/L Stor - ANR FSS #3000	154,000	193,480	173,127	165,493	127,155	82,327	50,835	17,317	37,985	51,352	85,814	118,348	135,822	107,158	\$ 833,675
9	50	70	15952 P/L Stor - ANR FSS #3225	143,422	181,892	181,892	166,292	122,792	74,092	49,092	16,803	33,813	57,220	84,157	109,050	135,400	104,455	\$ 812,648
10	50	72	15954 P/L Stor - NGPL DSS	93,542	110,091	123,374	107,374	85,715	57,897	38,199	12,761	11,131	23,575	40,054	59,254	81,859	64,987	\$ 505,587
11	50	72	15955 P/L Stor - NGPL NSS	78,165	87,975	96,112	101,249	85,984	62,320	41,781	25,117	30,371	43,013	55,236	69,308	77,204	65,680	\$ 510,978
12	60	29	15908 P/L Stord Gas-Williams Na	5,399	6,092	7,768	8,013	6,388	3,608	4,232	3,147	5,728	7,122	8,943	10,014	9,833	6,637	\$ 51,639
13			TOTAL	2,003,626	2,206,764	2,302,899	2,208,054	1,839,973	1,335,510	1,055,379	537,317	665,359	829,491	1,158,456	1,510,661	1,785,981	1,495,344	\$ 11,633,562

line	Co	Div	Monthly Volume Activity:	Sep-04 Current mth	Oct-04 Current mth	Nov-04 Current mth	Dec-04 Current mth	Jan-05 Current mth	Feb-05 Current mth	Mar-05 Current mth	Apr-05 Current mth	May-05 Current mth	Jun-05 Current mth	Jul-05 Current mth	Aug-05 Current mth	Sep-05 Current mth	End of period repriced \$ 13,894,677
18	50	97	15916 Prepaid Commodity 2	3,986	11,429	1,344	(2,819)	(7,209)	(8,306)	(6,294)	(9,721)	1,879	3,024	4,625	7,751	7,870	
19	50	97	15917 P/L Storage-Panhan-Ios	18,435	(16,426)	13,003	(2,068)	(28,090)	(22,315)	(14,706)	(41,888)	6,604	3,359	18,763	22,697	19,593	
20	50	97	15918 P/L Storage-Panhan-Fs	69,998	554	-	(3,436)	(83,867)	(98,404)	(18,412)	(106,653)	61,479	51,023	79,485	86,029	34,366	
21	50	97	15919 P/L Storage-Panhan-Ws	11,470	17,120	7,254	(1,515)	(19,961)	(25,415)	(19,125)	(23,820)	11,700	13,923	14,610	12,090	15,097	
22	50	72	15948 P/L Stor - Tetco SS-1 #4	53,030	46,312	35,039	(34,480)	(62,178)	(135,019)	(79,080)	(178,408)	9,625	21,622	78,230	86,278	84,176	
23	50	72	15949 P/L Stor - MRT	20,677	20,670	24,334	(8,808)	(23,590)	(24,705)	(16,677)	(22,428)	(5,454)	-	15,810	17,952	17,825	
24	50	71	15950 P/L Stor - PEPL	23,267	18,477	12,418	(9,867)	(20,799)	(42,509)	(29,732)	(26,150)	(1,674)	7,927	25,520	27,638	22,249	
25	50	70	15951 P/L Stor - ANR FSS #3000	30,667	39,480	(20,353)	(7,634)	(38,338)	(44,828)	(31,492)	(33,518)	20,668	13,367	34,462	32,534	17,474	
26	50	70	15952 P/L Stor - ANR FSS #3225	28,241	38,470	-	(13,600)	(45,500)	(48,700)	(25,000)	(32,289)	17,010	23,407	26,937	24,893	26,350	
27	50	72	15954 P/L Stor - NGPL DSS	14,726	16,549	13,283	(16,000)	(21,659)	(27,818)	(19,698)	(25,438)	(1,630)	12,444	16,479	19,200	22,605	
28	50	72	15955 P/L Stor - NGPL NSS	12,400	9,810	8,137	5,137	(15,265)	(23,664)	(20,539)	(16,664)	5,254	12,642	12,223	14,072	7,896	
29	60	29	15908 P/L Stord Gas-Williams Na	556	693	1,676	245	(1,625)	(2,780)	624	(1,085)	2,581	1,394	1,821	1,071	(181)	
30			TOTAL	287,453	203,138	96,135	(94,845)	(368,081)	(504,463)	(280,131)	(518,062)	128,042	164,132	328,965	352,205	275,320	

Source: Oracle report "new-Storage Gas Volumes Analysis"

NYMEX Futures	
Henry 03/29/2006	
Apr-06	\$7.23
May-06	\$7.46
Jun-06	\$7.64
Jul-06	\$7.82
Aug-06	\$7.95
Sep-06	\$8.06
Oct-06	\$8.20
average	\$7.78

Source: AES website

Atmos Energy Corporation
Missouri Jurisdiction
Prepayments Account 1650
Thirteen Months Average September 30, 2005

Sched RMB-7
WP 7-7

line	Div	Sub Acct	Descrp	Balance SEP-04	Balance OCT-04	Balance NOV-04	Balance DEC-04	Balance JAN-05	Balance FEB-05	Balance MAR-05	Balance APR-05	Balance MAY-05	Balance JUN-05	Balance JUL-05	Balance AUG-05	Balance SEP-05	13 Month Average
1	30	13000	Prepaid Misc	0	825	825	825	825	825	825	825	825	825	0	0	0	571
2	30	13001	Worker's Comp	0	(19,998)	(19,998)	(24,939)	(24,939)	(29,879)	(34,819)	(39,759)	(44,699)	(49,639)	(54,579)	(59,519)	(64,459)	(35,940)
3	30	13004	Prepaid-Liability Insuran	0	0	0	0	0	0	0	0	0	0	825	0	0	63
4	30	13012	SERP Ins. Prem.	12,767	6,383	76,603	70,219	63,835	57,451	51,067	44,683	38,299	31,915	25,531	19,147	12,763	39,282
5	30	13022	CIS	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812	73,812
6				86,579	61,022	131,242	119,917	113,533	102,209	90,885	79,561	68,237	56,913	45,589	33,440	22,116	77,788
7			alloc % to MO														
8			Div30 PP alloc to MO												29	0.24%	\$ 189
9																	
10	91	13012	SERP Ins. Prem.	(159)	(1,472)	(2,785)	(4,098)	(5,411)	(6,724)	(8,037)	(9,350)	(10,663)	(11,976)	(13,289)	(14,602)	(15,915)	(8,037)
11	91		alloc % to MO														14.79%
12			Div91 PP alloc to MO														(1,189)
13																	
14																	
15																	
16																	
17																	
18			Div91 PP alloc to MO														
19																	
20	SS	13000	Prepaid Misc	7	7	7	7	7	7	7	7	7	7	0	0	0	5
21	SS	13001	Worker's Comp	2,061	1,476	1,476	0	0	0	0	0	0	0	0	0	26,767	2,445
22	SS	13002	Property Ins	114,275	82,458	50,641	18,824	(1)	(1)	(45)	(45)	(45)	(45)	(1)	(1)	(1)	20,463
23	SS	13003	Prepaid-Auto Liability Ins	160,754	173,148	173,148	99,741	88,438	20,224	0	(33,247)	(44,457)	200,057	177,828	155,599	133,370	100,354
24	SS	13004	Prepaid-Liability Insuran	0	0	0	0	127,802	23,000	20,750	18,500	16,250	13,750	11,458	9,166	6,874	19,042
25	SS	13005	Prepaid-Amer Ins Co Liab	1,256,169	1,114,805	973,841	834,004	696,459	558,814	458,306	290,519	119,671	(1)	1,913,359	1,739,417	1,601,424	888,984
26	SS	13006	Prepaid-Aegis Off&Dir Lia	826,801	1,325,201	2,426,702	2,177,995	2,086,858	1,876,964	1,600,202	1,326,245	1,077,733	803,971	541,306	270,653	806,000	1,318,972
27	SS	13010	Franchise Tax	110,042	100,872	91,702	82,532	73,362	64,192	100,872	96,287	73,362	68,777	64,192	59,607	55,022	80,063
28	SS	13012	SERP Ins. Prem.	518,224	461,771	405,318	348,865	292,412	235,959	410,545	354,092	297,639	417,327	362,223	307,119	523,625	379,625
29	SS	13013	Postage	10,391	599	(9,026)	(11,428)	2,107	8,332	(4,434)	3,373	(6,991)	(5,056)	15,885	3,363	28,573	2,745
30	SS	13015	Mailbox	248,001	238,305	326,043	284,638	341,579	284,440	127,648	174,651	225,609	191,739	71,092	266,028	335,527	239,638
31	SS	13016	Business Reply	(466)	(466)	(466)	(466)	(581)	(581)	(581)	(581)	(581)	(1)	(1)	(1)	(1)	(367)
32	SS	13025	Oracle	100,971	90,874	80,777	70,680	60,583	50,486	40,389	30,292	20,195	427,018	416,921	254,483	165,352	139,155
33	SS	13027	SGA Dues	8,625	40,250	37,375	33,637	29,899	26,161	22,423	18,685	14,947	11,209	7,471	3,733	(5)	19,570
34	SS	13028	AGA Dues	87,852	58,568	29,284	541,834	496,681	451,528	406,375	361,222	316,069	270,916	234,096	195,276	146,456	276,627
35	SS	13029	NGV - Coalition Dues	13,020	10,416	7,812	5,208	2,604	0	0	0	0	0	0	0	0	7,620
36	SS	13035	Nationsbank of Texas	173,427	2,850,386	2,707,225	761,804	695,877	580,579	549,876	475,817	401,758	327,699	253,640	179,581	105,522	774,092
37	SS	13037	Executrain-Software	9,539	9,124	8,709	8,294	7,879	7,464	7,049	6,634	6,219	5,804	5,389	4,974	4,522	7,046
38	SS	13042	Amer Gas Cooling Cntr, Inc	7,500	5,000	2,500	0	0	0	0	0	0	0	0	0	0	1,154
39	SS	13046	Maintenance contract for TMAN	0	37,281	37,281	37,281	37,281	37,281	37,281	37,281	12,427	9,320	6,213	3,106	(1)	22,464
40	SS	13047	Prepaid-Bill Printing Supplies	292,484	221,717	156,675	79,286	215,381	139,973	66,495	87,119	115,443	213,512	141,828	76,557	239,962	157,418
41	SS	13048	ComShare Software Maintenance	29,998	26,665	23,332	19,999	16,666	13,333	10,000	6,667	3,334	1	1	1	1	11,538
42	SS	13055	Oracle Maint - Jun-May	877,037	767,407	657,777	548,147	519,191	409,561	98,372	49,185	(2)	(49,189)	(98,376)	141,497	158,282	313,761

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WP 7-7

WP 7-7 PrePaiDs
p.2 of 2

Atmos Energy Corporation

Sched RMB-7

Missouri Jurisdiction

WP 7-8

Computation of Fuel Stock for Hannibal Propane Air Peaking Plant

Thirteen Months Average September 30, 2005

Line	(a)	(b)	(c)
No.	Month	MdSt MO 97	Grand Total
<u>Description: Acct 1510 Fuel Stock</u>			
1	Sep-04	127,813	127,813
2	Oct-04	127,813	127,813
3	Nov-04	127,813	127,813
4	Dec-04	200,527	200,527
5	Jan-05	199,268	199,268
6	Feb-05	191,712	191,712
7	Mar-05	191,712	191,712
8	Apr-05	191,712	191,712
9	May-05	191,712	191,712
10	Jun-05	191,712	191,712
11	Jul-05	191,712	191,712
12	Aug-05	191,712	191,712
13	Sep-05	191,712	191,712
14			
15	13 Month Avg	\$ 178,225	\$ 178,225

Atmos Energy Corporation**Missouri Jurisdiction**

Sched RMB-7

WP 7-9

Computation of Rate Base Deduction per ANG Acquis Order**Test Year ended September 30, 2005**

Amount	\$	(2,500,000)	\$	(2,500,000)
Months		120		
Amount /month	\$	(20,833.33)		
fiscal year				
Closed Merger in May 2000		4		
2001		12		
2002		12		
2003		12		
2004		12		
2005		12		
ProForma 2006		12		
Total Months		<u>76</u>		
Amoritized amount	\$	(1,583,333)		(1,583,333)
Rate Base Reduction			\$	<u>(916,667)</u>

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

Sched RMB-9
WP 9-1-1

18 Source: (b),(c), (d) Atmos Consolidated Balance Sheet; (e) & (f) Treasury Dept STD report & G/L acct analysis FERC 431.

Atmos Energy Corporation
Missouri Jurisdiction
Consolidated Capital Balances
and Computation of Short Term Debt effective Interest Rate
Projected to June 30, 2006

Sched RMB-9
WP 9-1-2

Line No.	(a)	Atmos Consolidated Balances			Calc of Atmos Consolidated STD effective Int Rate			YTD actual sum (c) / sum (c) (h)
		Long-Term Debt	Short-Term Debt	Equity	STD Avg Daily Bal	STD Int Exp & fees	STD avg rate	
		(b)	(c)	(d)	(e)	(f)	(g)	
1	Jun-05	2,186,880,299	0	1,616,010,262				
2	Jul-05	2,186,722,368	34,725,000	1,622,139,213	10,569,355	176,055		
3	Aug-05	2,186,461,202	39,775,000	1,601,286,273	23,514,032	219,887		
4	Sep-05	2,186,367,572	144,809,035	1,602,421,868	36,963,333	261,112		
5	Oct-05	2,186,273,350	292,312,556	1,605,908,901	156,300,161	692,882		
6	Nov-05	2,184,928,534	345,862,525	1,597,660,028	236,930,933	983,442		
7	Dec-05	2,184,783,121	474,059,145	1,637,617,369	303,849,194	1,326,754		
8	Jan-06	2,184,621,632	460,001,996	1,674,006,645	268,228,226	1,273,105		57.85%
9	Feb-06 proj	2,184,525,016	275,802,000	1,679,380,434	159,543,191	700,164		
10	Mar-06 proj	2,184,427,795	80,639,000	1,705,470,094	46,647,245	329,208		
11	Apr-06 proj	2,184,329,965	30,000,000	1,710,543,021	17,354,101	258,577		
12	May-06 proj	2,184,231,524	0	1,685,852,433	0	211,993		
13	Jun-06 proj	2,184,082,467	0	1,684,996,708	0	209,444		
14						<u>\$6,642,623</u>		
15								
16	Average				<u>\$104,991,648</u>		<u>6.33%</u>	
17								

18 Source: Actuals (b),(c), (d) Atmos Consolidated Balance Sheet; (e) & (f) Treasury Dept STD report & G/L acct analysis FERC 431.

19 STD Int Rate & Exp Projection Assumptions for cols (e, f, g, h):

20 Avg Daily Balance for Feb06 and Mar06 is 57.85% of projected balance outstanding, based on average ratio Jul05-Jan06.

21 Projected STD int rate w/o bank fees and commitment fees projected to be 4.52% Feb06, 4.60% Mar06 & Apr06.

22 Commitment fees for Feb06 thru Apr06 projected to be \$60,000/mth based on actual experience Jul05-Jan06.

23 Commitment fees for months carrying zero STD balance is the contractual rate of .1% annual multiplied by the max unused credit line of \$918mil, prorata for the days in the month.

25 STD bank admin fees on the revolving lines of credit projected to be \$86,964/mth Feb-Mar06, and \$132,964 Apr-Jun06.

26

27 STD avg daily balance as a percent of STD balance outstanding month end. This percent is calculated in colm h for the actual balances Jun05 - Jan06.

Atmos Energy Corporation

Consolidated & Utility Long-Term Debt Outstanding w/ calculation of Effective Interest Rates
as of September 30, 2005

Sched RMB-9
WP 9-2-1
p 1 of 3

Atmos Energy Corp., Consolidated:		Year	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding
Line	Debt Series	Issued	9/30/2004	10/31/2004	11/30/2004	12/31/2004	1/31/2005	2/28/2005	3/31/2005	4/30/2005	5/31/2005	6/30/2005
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	9.76% Sr Note J Hancock due 2004/RET 2013	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	1991	-	-	-	-	-	-	-	-	-	-
3	7.95% Sr Note Var Annuity Life due 2006/RET 2013	1992	-	-	-	-	-	-	-	-	-	-
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	1994	-	-	-	-	-	-	-	-	-	-
5	8.26% Sr Note NY Life due 2014/RET 2013	1994	-	-	-	-	-	-	-	-	-	-
6	9.40% First Mortgage Bond J due May 2021/RET 2005	1991	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	-
7	10% Senior Notes due Dec 2011	1991	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308
8	7.38% Senior Notes due May 2011	2001	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
9	6.75% Debentures Unsecured due July 2028	1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
10	5.125% Senior Notes due Feb 2013	2003	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	1987	11,250,000	11,250,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	1990	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	15,000,000	-
13	9.32% First Mortgage Bond T due June 2021/RET 2005	1991	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	-
14	8.77% First Mortgage Bond U due May 2022/RET 2005	1992	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	-
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	1992	4,166,666	4,166,666	4,166,666	2,499,999	2,499,999	2,499,999	2,499,999	2,499,999	2,499,999	-
16	6.67% MTN A1 due Dec 2025	1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
17	6.27% MTN A2 due Dec 2010	1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
18	2.465% Sr Note 3Yr Floating due 10/15/2007	2004	-	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
19	4.00% Sr Note due 10/15/2009	2004	-	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
20	4.95% Sr Note due 10/15/2014	2004	-	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
21	5.95% Sr Note due 10/15/2034	2004	-	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
22												
23	Subtotal -- Utility Long-Term Debt		\$ 858,719,974	\$ 2,258,719,974	\$ 2,257,469,974	\$ 2,255,803,307	\$ 2,255,803,307	\$ 2,255,803,307	\$ 2,255,803,307	\$ 2,255,803,307	\$ 2,254,803,307	\$ 2,182,303,308
24												
25												
26	United Cities Propane Gas, Inc.											
27	Baxter, KY -- Harlan LP due 03/05		62,500	62,500	31,250	31,250	31,250	-	-	-	-	-
28	Evensville, TN -- E-Con due 06/08		336,250	336,250	336,250	336,250	336,250	336,250	336,250	336,250	336,250	336,250
29	Pulaski -- Ingas, Ingram & Carvell 06/08		400,000	400,000	350,000	350,000	350,000	350,000	350,000	350,000	325,000	300,000
30	Boone, NC -- High Country, Kirby 02/04		-	-	-	-	-	-	-	-	-	-
31	Total Propane		\$798,750	\$798,750	\$717,500	\$717,500	\$717,500	\$686,250	\$686,250	\$686,250	\$661,250	\$636,250
32												
33	United Cities Gas Storage, Inc.											
34	Nations Bk Sr Sec Notes #18 #26 03/07	1991	-	-	-	-	-	-	-	-	-	-
35												
36	Atmos Leasing, Inc.											
37	Industrial Develop Revenue Bond 07/13	1991	1,178,570	1,178,570	1,178,570	1,178,570	1,113,094	1,113,094	1,113,094	1,113,094	1,113,094	1,113,094
38	Atmos Power Sys - Wells Fargo 05/08	2003	3,220,684	3,170,980	3,121,042	3,070,868	3,020,460	2,969,813	2,918,928	2,867,803	2,816,438	2,764,831
39	US Bancorp - 04/09	2004	4,631,867	4,557,264	4,482,332	4,407,070	4,331,476	4,255,549	4,179,286	4,102,688	4,025,752	3,948,477
40	Total Long-Term Debt		\$ 868,549,846	\$ 2,268,425,539	\$ 2,266,989,419	\$ 2,265,177,317	\$ 2,264,985,837	\$ 2,264,828,013	\$ 2,264,700,866	\$ 2,264,573,143	\$ 2,263,419,842	\$ 2,190,765,960
41	Less Unamortized Debt Discount											
42	Annualized Amortization of Debt Exp. & Debt Dsct.											
43												
44	Effective Avg Cost of Consol Debt											

Note: includes current maturities

Atmos Energy Corporation
Consolidated & Utility Long-Term Debt Outstanding w/ calcu
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Atmos Energy Corp., Consolidated:		Year	Outstanding	Outstanding	Outstanding	End	Annual Int at	Annualized		Annualized	Penalty 1890
Line	Debt Series	Issued	7/31/2005	8/31/2005	9/30/2005	Int Rate	9/30/2005	4270 Amort	4280-81 Amort	Debt Exp&Dsc	Dsct 2260
(a)	(b)	(c)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
											(w)
1	9.76% Sr Note J Hancock due 2004/RET 2013	1989	\$0	\$0	\$0	9.76%	0			1,362	9,990
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	1991	-	-	-	9.57%	0			2,908	21,325
3	7.95% Sr Note Var Annuity Life due 2006/RET 2013	1992	-	-	-	7.95%	0			1,435	10,526
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	1994	-	-	-	8.07%	0			3,771	27,653
5	8.26% Sr Note NY Life due 2014/RET 2013	1994	-	-	-	8.26%	0			7,050	51,696
6	9.40% First Mortgage Bond J due May 2021/RET 2005	1991	-	-	-	9.40%	0			560,397	8,732,861
7	10% Senior Notes due Dec 2011	1991	2,303,308	2,303,308	2,303,308	10.00%	230,331			0	0
8	7.38% Senior Notes due May 2011	2001	350,000,000	350,000,000	350,000,000	7.38%	25,812,500			502,339	2,803,377
9	6.75% Debentures Unsecured due July 2028	1998	150,000,000	150,000,000	150,000,000	6.75%	10,125,000			99,938	2,281,923
10	5.125% Senior Notes due Feb 2013	2003	250,000,000	250,000,000	250,000,000	5.13%	12,812,500			1,033,655	7,580,136
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	1987	10,000,000	10,000,000	10,000,000	10.43%	1,043,000			12,224	148,727
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	1990	-	-	-	9.75%	0			337,581	4,923,072
13	9.32% First Mortgage Bond T due June 2021/RET 2005	1991	-	-	-	9.32%	0			362,746	5,683,047
14	8.77% First Mortgage Bond U due May 2022/RET 2005	1992	-	-	-	8.77%	0			368,719	6,114,612
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	1992	-	-	-	7.50%	0			26,021	56,400
16	6.67% MTN A1 due Dec 2025	1995	10,000,000	10,000,000	10,000,000	6.67%	667,000			7,790	158,301
17	6.27% MTN A2 due Dec 2010	1995	10,000,000	10,000,000	10,000,000	6.27%	627,000			15,441	82,155
18	2.465% Sr Note 3Yr Floating due 10/15/2007	2004	300,000,000	300,000,000	300,000,000	3.97%	11,921,250			605,023	1,260,464
19	4.00% Sr Note due 10/15/2009	2004	400,000,000	400,000,000	400,000,000	4.00%	16,000,000	2,320,733		995,873	4,066,483
20	4.95% Sr Note due 10/15/2014	2004	500,000,000	500,000,000	500,000,000	4.95%	24,750,000	3,237,793		453,170	4,116,292
21	5.95% Sr Note due 10/15/2034	2004	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	(7,047)		115,724	3,365,627
22											
23	Subtotal - Utility Long-Term Debt		\$2,182,303,308	\$2,182,303,308	\$2,182,303,308		\$115,888,581	\$5,551,479	\$5,513,168	\$5,494,670	
24											
25											
26	United Cities Propane Gas, Inc.										
27	Baxter, KY - Harlan LP due 03/05		-	-	-	7.50%	-				0
28	Evansville, TN - E-Con due 06/08		336,250	168,125	168,125	7.00%	11,769				0
29	Pulaski - Ingas, Ingram & Carvell 06/08		300,000	300,000	300,000	6.00%	18,000				0
30	Boone, NC - High Country, Kirby 02/04		-	-	-	7.50%	-				0
31	Total Propane		\$636,250	\$468,125	\$468,125		\$29,769				
32											
33	United Cities Gas Storage, Inc.										
34	Nations Bk Sr Sec Notes #18 #26 03/07	1991	-	-	-	7.45%	-			38,919	59,067
35											
36	Atmos Leasing, Inc.										
37	Industrial Develop Revenue Bond 07/13	1991	1,047,618	1,047,618	1,047,618	7.90%	82,752			0	0
38	Atmos Power Sys - Wells Fargo 05/08	2003	2,712,980	2,660,886	2,608,546	5.65%	147,383			0	0
39	US Bancorp - 04/09	2004	3,870,862	3,792,904	3,714,602	5.29%	195,502			0	0
40	Total Long-Term Debt		\$2,190,571,018	\$2,190,272,841	\$2,190,142,199		\$116,344,997				
41	Less Unamortized Debt Discount			\$3,811,639	\$3,774,628						
42	Annualized Amortization of Debt Exp. & Debt Dsct.						\$11,103,566				
43				\$2,186,461,202	\$2,186,367,572		\$127,448,563	check	check	check	
44	Effective Avg Cost of Consol Debt					5.83%	end of period	5,551,479	5,552,087	51,553,737	

Note: includes current maturities

ck g/l bal \$ 2,186,367,572
 diff g/l vs calc \$ 0

Atmos Energy Corporation
Consolidated & Utility Long-Term Debt Outstanding w/ calcu
as of September 30, 2005

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Atmos Energy Corp., Consolidated:		4270	4280	4280	4281	1810	1890	debt dsct	2150
		Year	exp on T-lock	mtlly debt exp	mtlly dsct exp	mtlly exp	Balance	Balance	Treasury lock
Line	Debt Series	Issued	9/30/2005	9/30/2005	9/30/2005	9/30/2005	9/30/2005	9/30/2005	9/30/2005
(a)	(b)	(c)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad) (ae) (af)
1	9.76% Sr Note J Hancock due 2004/RET 2013	1989				114	0	9,990.36	
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	1991				242	0	21,324.86	
3	7.95% Sr Note Var Annuity Life due 2006/RET 2013	1992				120	0	10,526.46	
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	1994				314	0	27,653.35	
5	8.26% Sr Note NY Life due 2014/RET 2013	1994				587	0	51,696.49	
6	9.40% First Mortgage Bond J due May 2021/RET 2005	1991		-		46,700	0	8,732,860.53	
7	10% Senior Notes due Dec 2011	1991					0		
8	7.38% Senior Notes due May 2011	2001		40,111.55	1,750.00		2,686,127.47		117,250
9	6.75% Debentures Unsecured due July 2028	1998		4,640.68	3,687.50		1,271,547.71		1,010,375
10	5.125% Senior Notes due Feb 2013	2003		6,522.99	1,770.83	77,844	574,022.83	6,850,279.86	155,833
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	1987		1,018.68			148,727.28		
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	1990		-		28,132	0	4,923,072.17	
13	9.32% First Mortgage Bond T due June 2021/RET 2005	1991		-		30,229	0	5,683,047.37	
14	8.77% First Mortgage Bond U due May 2022/RET 2005	1992		-		30,727	0	6,114,612.14	
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	1992		-		2,168	0	56,399.87	
16	6.67% MTN A1 due Dec 2025	1995		649.18			158,300.61		
17	6.27% MTN A2 due Dec 2010	1995		1,286.75			82,155.46		
18	2.465% Sr Note 3Yr Floating due 10/15/2007	2004		50,418.58			1,260,464.45		
19	4.00% Sr Note due 10/15/2009	2004	193,394	58,856.12	26,133.33				1,280,533
20	4.95% Sr Note due 10/15/2014	2004	269,816	37,472.48	291.67		4,084,499.95		31,792
21	5.95% Sr Note due 10/15/2034	2004	(587)	6,265.85	3,377.78		2,186,782.90		1,178,844
22									(204,952)
23	Subtotal -- Utility Long-Term Debt		462,623.27	205,242.86	37,011.11	\$ 217,177	\$ 15,238,579	\$ 32,481,463	\$ 3,774,628
24									
25									
26	United Cities Propane Gas, Inc.								
27	Baxter, KY -- Harlan LP due 03/05								
28	Evansville, TN -- E-Con due 06/08								
29	Pulaski -- Ingas. Ingram & Carvell 06/08								
30	Boone, NC -- High Country, Kirby 02/04								
31	Total Propane								
32									
33	United Cities Gas Storage, Inc.								
34	Nations Bk Sr Sec Notes #18 #26 03/07	1991		3,243.22			59,067.03		
35									
36	Atmos Leasing, Inc.								
37	Industrial Develop Revenue Bond 07/13	1991							
38	Atmos Power Sys - Wells Fargo 05/08	2003							
39	US Bancorp - 04/09	2004							
40	Total Long-Term Debt								
41	Less Unamortized Debt Discount		462,623	\$ 208,486	\$ 37,011	\$ 217,177	\$ 15,297,646	\$ 32,481,463	\$ 3,774,628
42	Annualized Amortization of Debt Exp. & Debt Dsct.			ck	ck	ck	ck	ck	ck
43			G/L amt	244,343		217,177	15,310,583	32,481,463	3,774,628
44	Effective Avg Cost of Consol Debt		diff g/l vs calc	1,154		(0)	(12,917)	0	-

Note: includes current maturities

Atmos Energy Corporation

Consolidated & Utility Long-Term Debt Outstanding w/ calculation of Effective Interest Rates
Projected to June 30, 2006

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Atmos Energy Corp., Consolidated:		Year	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding
Line	Debt Series	Issued	6/30/2005	7/31/2005	8/31/2005	9/30/2005	10/31/2005	11/30/2005	12/31/2005
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	9.76% Sr Note J Hancock due 2004/RET 2013	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	1991	-	-	-	-	-	-	-
3	7.95% Sr Note Var Annuity Life due 2006/RET 2013	1992	-	-	-	-	-	-	-
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	1994	-	-	-	-	-	-	-
5	8.26% Sr Note NY Life due 2014/RET 2013	1994	-	-	-	-	-	-	-
6	9.40% First Mortgage Bond J due May 2021/RET 2005	1991	-	-	-	-	-	-	-
7	10% Senior Notes due Dec 2011	1991	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308
8	7.38% Senior Notes due May 2011	2001	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
9	6.75% Debentures Unsecured due July 2028	1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
10	5.125% Senior Notes due Feb 2013	2003	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	1987	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	8,750,000	8,750,000
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	1990	-	-	-	-	-	-	-
13	9.32% First Mortgage Bond T due June 2021/RET 2005	1991	-	-	-	-	-	-	-
14	8.77% First Mortgage Bond U due May 2022/RET 2005	1992	-	-	-	-	-	-	-
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	1992	-	-	-	-	-	-	-
16	6.67% MTN A1 due Dec 2025	1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
17	6.27% MTN A2 due Dec 2010	1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
18	2.465% Sr Note 3Yr Floating due 10/15/2007	2004	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
19	4.00% Sr Note due 10/15/2009	2004	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
20	4.95% Sr Note due 10/15/2014	2004	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
21	5.95% Sr Note due 10/15/2034	2004	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
22									
23	Subtotal -- Utility Long-Term Debt		\$ 2,182,303,308	\$ 2,182,303,308	\$ 2,182,303,308	\$ 2,182,303,308	\$ 2,182,303,308	\$ 2,181,053,308	\$ 2,181,053,308
24									
25									
26	United Cities Propane Gas, Inc.								
27	Baxter, KY -- Harlan LP due 03/05		-	-	-	-	-	-	-
28	Evensville, TN -- E-Con due 06/08		336,250	336,250	168,125	168,125	168,125	168,125	168,125
29	Pulaski -- Ingas, Ingram & Carvel 06/08		300,000	300,000	300,000	300,000	300,000	300,000	250,000
30	Boone, NC -- High Country, Kirby 02/04		-	-	-	-	-	-	-
31	Total Propane		\$636,250	\$636,250	\$468,125	\$468,125	\$468,125	\$468,125	\$418,125
32									
33	United Cities Gas Storage, Inc.								
34	Nations Bk Sr Sec Notes #18 #26 03/07	1991	-	-	-	-	-	-	-
35									
36	Atmos Leasing, Inc.								
37	Industrial Develop Revenue Bond 07/13	1991	1,113,094	1,047,618	1,047,618	1,047,618	1,047,618	1,047,618	1,047,618
38	Atmos Power Sys - Wells Fargo 05/08	2003	2,764,831	2,712,980	2,660,886	2,608,546	2,555,960	2,503,127	2,450,044
39	US Bancorp - 04/09	2004	3,948,477	3,870,862	3,792,904	3,714,602	3,635,955	3,556,962	3,477,620
40	Total Long-Term Debt		\$ 2,190,765,960	\$ 2,190,571,018	\$ 2,190,272,841	\$ 2,190,142,199	\$ 2,190,010,967	\$ 2,188,629,140	\$ 2,188,446,715
41	Less Unamortized Debt Discount				\$ 3,811,639	\$ 3,774,628	\$ 3,737,617	\$ 3,700,606	\$ 3,663,594.44
42	Annualized Amortization of Debt Exp. & Debt Dsct.								
43					\$ 2,186,461,202	\$ 2,186,367,572	\$ 2,186,273,350	\$ 2,184,928,534	\$ 2,184,783,121
44	Effective Avg Cost of Consol Debt								

Note: includes current maturities

Atmos Energy Corporation

Consolidated & Utility Long-Term Debt Outstanding w/ calculation
Projected to June 30, 2006

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Atmos Energy Corp., Consolidated:		Year	Outstanding	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	End	Annual Int at	
Line	Debt Series	Issued	1/31/2006	2/28/2006	3/31/2006	4/30/2006	5/31/2006	6/30/2006	Int Rate	6/30/2006	(s)
(a)	(b)	(c)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
1	9.76% Sr Note J Hancock due 2004/RET 2013	1989	\$0	\$0	\$0	\$0	\$0	\$0	9.76%	0	
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	1991	-	-	-	-	-	-	9.57%	0	
3	7.95% Sr Note Var Annuity Life due 2006/RET 2013	1992	-	-	-	-	-	-	7.95%	0	
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	1994	-	-	-	-	-	-	8.07%	0	
5	8.26% Sr Note NY Life due 2014/RET 2013	1994	-	-	-	-	-	-	8.26%	0	
6	9.40% First Mortgage Bond J due May 2021/RET 2005	1991	-	-	-	-	-	-	9.40%	0	
7	10% Senior Notes due Dec 2011	1991	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	2,303,308	10.00%	230,331	
8	7.38% Senior Notes due May 2011	2001	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	7.38%	25,812,500	
9	6.75% Debentures Unsecured due July 2028	1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000	
10	5.125% Senior Notes due Feb 2013	2003	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	5.13%	12,812,500	
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	1987	8,750,000	8,750,000	8,750,000	8,750,000	8,750,000	8,750,000	10.43%	912,625	
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	1990	-	-	-	-	-	-	9.75%	0	
13	9.32% First Mortgage Bond T due June 2021/RET 2005	1991	-	-	-	-	-	-	9.32%	0	
14	8.77% First Mortgage Bond U due May 2022/RET 2005	1992	-	-	-	-	-	-	8.77%	0	
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	1992	-	-	-	-	-	-	7.50%	0	
16	6.67% MTN A1 due Dec 2025	1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000	
17	6.27% MTN A2 due Dec 2010	1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.27%	627,000	
18	2.465% Sr Note 3Yr Floating due 10/15/2007	2004	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	4.98%	14,925,000	
19	4.00% Sr Note due 10/15/2009	2004	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	4.00%	16,000,000	
20	4.95% Sr Note due 10/15/2014	2004	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	4.95%	24,750,000	
21	5.95% Sr Note due 10/15/2034	2004	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	
22											
23	Subtotal - Utility Long-Term Debt		\$ 2,181,053,308	\$ 2,181,053,308	\$ 2,181,053,308	\$ 2,181,053,308	\$ 2,181,053,308	\$ 2,181,053,308		\$ 118,761,956	
24											
25											
26	United Cities Propane Gas, Inc.										
27	Baxter, KY -- Harlan LP due 03/05		-	-	-	-	-	-	7.50%	-	
28	Evansville, TN -- E-Con due 06/08		168,125	168,125	168,125	168,125	168,125	168,125	7.00%	11,769	
29	Pulaski -- Ingas, Ingram & Carvell 06/08		250,000	250,000	250,000	250,000	250,000	200,000	6.00%	12,000	
30	Boone, NC -- High Country, Kirby 02/04		-	-	-	-	-	-	7.50%	-	
31	Total Propane		\$418,125	\$418,125	\$418,125	\$418,125	\$418,125	\$368,125		\$23,769	
32											
33	United Cities Gas Storage, Inc.										
34	Nations Bk Sr Sec Notes #18 #26 03/07	1991	-	-	-	-	-	-	7.45%	-	
35											
36	Atmos Leasing, Inc.										
37	Industrial Develop Revenue Bond 07/13	1991	982,142	982,142	982,142	982,142	982,142	982,142	7.90%	77,589	
38	Atmos Power Sys - Wells Fargo 05/08	2003	2,396,712	2,343,128	2,289,292	2,235,202	2,180,858	2,126,257	5.65%	120,134	
39	US Bancorp - 04/09	2004	3,397,929	3,317,886	3,237,490	3,156,739	3,075,631	2,994,164	5.29%	158,391	
40	Total Long-Term Debt		\$ 2,188,248,215	\$ 2,188,114,589	\$ 2,187,980,357	\$ 2,187,845,516	\$ 2,187,710,063	\$ 2,187,523,996		\$ 119,141,839	
41	Less Unamortized Debt Discount		\$ 3,626,583	\$ 3,589,572	\$ 3,552,561	\$ 3,515,550	\$ 3,478,539	\$ 3,441,528			
42	Annualized Amortization of Debt Exp. & Debt Dsc.									\$ 11,103,566	
43			\$ 2,184,621,632	\$ 2,184,525,016	\$ 2,184,427,795	\$ 2,184,329,965	\$ 2,184,231,524	\$ 2,184,082,467		\$ 130,245,404	
44	Effective Avg Cost of Consol Debt								5.96%	end of period	

Note: includes current maturities

Atmos Energy Corporation

Consolidated & Utility Long-Term Debt Outstanding w/ calcu
Projected to June 30, 2006

Sched RMB-9
WP 9-2-2
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Atmos Energy Corp., Consolidated:		Year	Annualized 4270 Amort	Annualized 4280-81 Amort	Unamort Debt Exp 1810 Penalty 1890 Dsc't 2260	4270 exp on T-lock 12/31/2005	4280 mthly debt exp 12/31/2005	4280 mthly dsc't exp 12/31/2005	4281 mthly exp 12/31/2005	1810 Balance 12/31/2005	1890 Balance 12/31/2005	debt dsc't 2260 Balance 12/31/2005	2150 Treasury lock 12/31/2005	
Line	Debt Series	Issued	for T-lock	Debt Exp&Dsc't	12/31/2005	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
(a)	(b)	(c)	(t)	(u)	(v)	(w)								
1	9.76% Sr Note J Hancock due 2004/RET 2013	1989		1,362	9,650				114	0	9,649.77			
2	9.57% Sr Note Var Annuity Life due 2006/RET 2013	1991		2,908	20,598				242	0	20,597.88			
3	7.95% Sr Note Var Annuity Life due 2006/RET 2013	1992		1,435	10,168				120	0	10,167.61			
4	8.07% Sr Note Var Annuity Life due 2006/RET 2013	1994		3,771	26,711				314	0	26,710.62			
5	8.26% Sr Note NY Life due 2014/RET 2013	1994		7,050	49,934				587	0	49,934.11			
6	9.40% First Mortgage Bond J due May 2021/RET 2005	1991		560,397	8,592,761		-		46,700	0	8,592,761.17			
7	10% Senior Notes due Dec 2011	1991		0	0					0				
8	7.38% Senior Notes due May 2011	2001		502,339	2,677,793		40,111.55	1,750.00		2,565,792.82			112,000	
9	6.75% Debentures Unsecured due July 2028	1998		99,938	2,256,938		4,640.68	3,687.50		1,257,625.67			999,313	
10	5.125% Senior Notes due Feb 2013	2003		1,033,655	7,321,722		6,522.99	1,770.83	77,844	554,453.86	6,616,747.59	150,521		
11	10.43% First Mortgage Bond P due 2017 (eff 2012)	1987		12,224	145,671		1,018.68			145,671.24				
12	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	1990		337,581	4,838,927		-		28,132	0	4,838,926.99			
13	9.32% First Mortgage Bond T due June 2021/RET 2005	1991		362,746	5,592,611		-		30,229	0	5,592,610.77			
14	8.77% First Mortgage Bond U due May 2022/RET 2005	1992		368,719	6,022,682		-		30,727	0	6,022,682.36			
15	7.50% First Mortgage Bond V due Dec 2007/RET 2005	1992		26,021	50,145		-		2,168	0	50,144.50			
16	6.67% MTN A1 due Dec 2025	1995		7,790	156,353		649.18			156,353.07				
17	6.27% MTN A2 due Dec 2010	1995		15,441	78,295		1,286.75			78,295.21				
18	2.465% Sr Note 3Yr Floating due 10/15/2007	2004		605,023	1,109,209		50,418.58			1,109,208.72				
19	4.00% Sr Note due 10/15/2009	2004	2,320,733	995,873	3,817,515		193,394	56,856.12	26,133.33	2,615,381.53		1,202,133	8,896,143	
20	4.95% Sr Note due 10/15/2014	2004	3,237,793	453,170	4,002,999		269,816	37,472.48	291.67	3,972,082.52		30,917	28,600,507	
21	5.95% Sr Note due 10/15/2034	2004	(7,047)	115,724	3,336,696		(587)	6,265.85	3,377.78	2,167,985.34		1,168,711	(203,190)	
22														
23	Subtotal -- Utility Long-Term Debt		\$ 5,551,479	\$ 5,513,168	\$ 50,117,378		462,623.27	205,242.86	37,011.11	\$ 217,177	\$ 14,622,850	\$ 31,830,933	\$ 3,663,594	37,293,460
24														
25														
26	United Cities Propane Gas, Inc.													
27	Baxter, KY -- Harlan LP due 03/05				0									
28	Evansville, TN -- E-Con due 06/08				0									
29	Pulaski -- Ingas, Ingram & Carvell 06/08				0									
30	Boone, NC -- High Country, Kirby 02/04				0									
31	Total Propane													
32														
33	United Cities Gas Storage, Inc.													
34	Nations Bk Sr Sec Notes #18 #26 03/07	1991		38,919	49,337		3,243.22			49,337.37				
35														
36	Atmos Leasing, Inc.													
37	Industrial Develop Revenue Bond 07/13	1991		0	0									
38	Atmos Power Sys - Wells Fargo 05/08	2003		0	0									
39	US Bancorp - 04/09	2004		0	0									
40	Total Long-Term Debt													
41	Less Unamortized Debt Discount		\$ 5,551,479	\$ 5,552,087	\$ 50,166,715		462,623	\$ 208,486	\$ 37,011	\$ 217,177	\$ 14,672,187	\$ 31,830,933	\$ 3,663,594	\$ 37,293,460
42	Annualized Amortization of Debt Exp. & Debt Dsct.													
43			check	check	check		G/L amt	245,507		217,177	ck	ck	ck	
44	Effective Avg Cost of Consol Debt		5,551,479	5,552,087	50,166,715		diff g/l vs calc	(10)		(0)	(52,850)	0	-	

Note: includes current maturities

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

WP Input

line	Jurisdiction:	Missouri	Missouri
1	Business Unit:	Atmos Energy Mid-States	Atmos Energy Colorado/Kansas
2	Test Year:	September 30, 2005	
3			
4			
5	Tax Rate		
6	Federal:	35.00%	
7	State:	6.25%	
8	Composite Factor:	39.06%	
9			
10			
11			
12	Revenue Gross-Up Factor for inc tax	1.64103	
13			
14		at Sept 30, 2005	projected June 30, 2006
15	Long Term Debt Rate:	5.83%	5.96%
16	Short Term Debt Rate:	4.03%	6.33%
17	Target Return on Equity:	12.00%	12.00%
18			
19	Company 10 Allocations:		
20	SSU Composite Factor - allocated to Utility Div	SSU to 91	SSU to 30
21	General Office:	10.28%	6.81%
22			
23			
24			
25			
26			
27	Shared Services allocated to MO:	10	
28		Plant Expense MO	
29	70- KIRKSVILLE, MO	0.12%	0.20% 9.8%
30	71- BUTLER, MO	0.09%	0.13% 6.3%
31	72- SE MO	0.72%	1.22% 58.9%
32	97- MISSOURI	0.60%	0.50% 24.2%
33	subtot MidStates Missouri	1.52%	2.05%
34	29-CO/KS-Missouri	0.017%	0.017% 0.8%
35	Total SSU to MO	1.54%	2.06% 100.0%
36			
37	Business Unit General Office allocated to MO:	91	30
38		Plant Expense MidSt	
39	70- KIRKSVILLE, MO	1.14%	1.97% 9.9%
40	71- BUTLER, MO	0.90%	1.25% 6.3%
41	72- SE MO	6.96%	11.82% 59.4%
42	97- MISSOURI	5.79%	4.85% 24.4%
43	29-CO/KS-Missouri		
44		14.79%	19.91% 100%
45			
46	Central Region Office allocated to MO:	88	
47		Plant Expense MidSt	
48	70- KIRKSVILLE, MO	2.17%	3.72% 9.9%
49	71- BUTLER, MO	1.71%	2.36% 6.3%
50	72- SE MO	13.18%	22.27% 59.4%
51	97- MISSOURI	10.96%	9.14% 24.4%
52			
53		28.02%	37.49% 100%
54			
55	CO/KS Meter Shop allocated to MOs:		24
56			
57	29-CO/KS-Missouri		0.2426%
58			
59			
60	Quick Check - Deficiency calculator		
61	Rate Base - Adjusted	\$55,975,908	
62	Required Rate of Return on Rate Base	8.59%	
63	Required Net Income (RB x ROR)	\$4,808,330	
64	Adjusted Net Income (w/ proforma FIT)	\$1,412,363	
65	Total Revenue Deficiency (sufficiency)	\$3,395,967	