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Missouri Public
Service Commission

Exhibit No.: Ex No. 13

Issue: Authentication of Books and
Records, Cost Allocation Manual,
Property Unit Catalogue

Witness: Daniel M. Meziere

Type of Exhibit: Direct Testimony

Sponsoring Party: Atmos Energy Corporation

Case No.: GR-2006-0387

Date Testimony Prepared: April 4, 2006

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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2006-0387

DIRECT TESTIMONY

OF

DANIEL M. MEZIERE

ON BEHALF OF

ATMOS ENERGY CORPORATION

April 2006

Atmos Exhibit No. 13
Case No(s). GR-2006-0387
Date 11-30-06 Rptr PF

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OF DANIEL M. MEZIERE, WITNESS FOR
ATMOS ENERGY CORPORATION**

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**BEFORE THE
MISSOURI PUBLIC SERVICE COMMISSION
DOCKET NO.
PREPARED DIRECT TESTIMONY
OF
DANIEL M. MEZIERE**

**On Behalf of
ATMOS ENERGY CORPORATION**

I. POSITION AND QUALIFICATIONS

1

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Daniel M. Meziere. My business address is 5430 LBJ Freeway, Suite
4 600, Dallas, Texas 75240.

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A. I am the Director of Accounting Services for Atmos Energy Corporation (hereinafter
7 "Atmos" or the "Company").

8 **Q. WHAT ARE YOUR JOB RESPONSIBILITIES?**

9 A. I am primarily responsible for directing various accounting activities and policies
10 within the Company. My primary duties include the oversight of general accounting,
11 fixed assets accounting, accounts payable, payroll, and cost allocations. I also serve
12 on an internal committee which is responsible for the oversight and monitoring of
13 Sarbanes-Oxley (SOX) compliance. In addition, I work with both our internal and
14 external auditors on implementing, testing, maintaining and modifying the
15 Company's accounting controls, as well as interfacing between the auditors and the
16 Company.

1 I am also responsible for ensuring effective financial and internal controls for the
2 Company's accounting processes, system and procedures. I have knowledge of the
3 Company's accounting activities, which include compiling, processing, reporting and
4 analyzing financial information to satisfy the requirements of internal management,
5 internal independent auditors, external independent auditors and regulatory agencies.

6 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
7 **PROFESSIONAL EXPERIENCE.**

8 A. I earned a Bachelor of Science degree in Accounting from East Central Oklahoma
9 State University in 1983 and a Masters of Business Administration from the
10 University of Dallas in 1997. I am licensed by the State of Oklahoma as a Certified
11 Public Accountant.

12 I have worked in the energy industry for almost 20 years in a variety of accounting
13 and finance positions. I began my career as an auditor with Ernst and Whinney and
14 was employed by them for approximately two years. For the next 17 years I held
15 various accounting positions primarily within the oil and gas industry. During that
16 time, I worked in internal audit at Fina Oil and Chemical and Santa Fe International
17 and internal audit and international accounting at Oryx Energy. I also worked for a
18 time as Vice President of Finance for the reservation subsidiary of Hilton Hotels. I
19 joined Atmos Energy Corporation in 2002 in my current position.

20 **Q. ARE YOU A MEMBER OF ANY PROFESSIONAL ORGANIZATIONS?**

21 A. Yes. I am licensed by the State of Oklahoma as a Certified Public Accountant.

22 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC**
23 **SERVICE COMMISSION OR OTHER REGULATORY ENTITIES?**

1 A. I have not testified before the Missouri Public Service Commission. However, I have
2 testified before the Georgia Public Service Commission in Docket No. 20298-U.

3 **II. PURPOSE OF TESTIMONY**

4 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

5 A. The purpose of my testimony is to authenticate the historic books and records of the
6 Company and demonstrate the integrity of the financial information that has been
7 filed in this case. I am also providing testimony concerning the Company's Cost
8 Allocation Manual (CAM) which prescribes the methodology for shared services cost
9 allocation as well as the property unit catalogue which has been used for the
10 depreciation study filed by the Company in this rate proceeding.

11 **Q. ARE YOU SPONSORING ANY SCHEDULES TO YOUR TESTIMONY?**

12 A. Yes. I am sponsoring Schedule DMM-1. This exhibit is a true and correct copy of
13 Atmos' current Cost Allocation Manual. I am also sponsoring Schedule DMM-2,
14 which is a true and correct copy of the property unit catalogue which has been used
15 for the depreciation study performed by Company witness Don Roff.

16 **III. AUTHENTICATION OF BOOKS AND RECORDS**

17 **Q. ARE THE BOOKS AND RECORDS OF THE COMPANY PREPARED**
18 **UNDER YOUR DIRECTION?**

19 A. Yes, for the areas under my direction (which do not include gas accounting or
20 taxation).

21 **Q. HOW DOES ATMOS MAINTAIN AND UTILIZE ITS BOOKS AND**
22 **RECORDS IN THE REGULAR COURSE OF BUSINESS?**

1 A. Atmos maintains its books and records in accordance with the Federal Energy
2 Regulatory Commission's (FERC) Uniform System of Accounts (USOA) and
3 Generally Accepted Accounting Principles (GAAP). The USOA is the prescribed
4 methodology for maintaining utility records in all of the state jurisdictions which
5 regulate the Company's natural gas utility operations, which currently include
6 Colorado, Georgia, Illinois, Iowa, Kansas, Kentucky, Louisiana, Mississippi,
7 Missouri, Tennessee, Texas and Virginia.

8 Atmos' accounting organization utilizes integrated computerized business systems to
9 efficiently process, record and maintain transactions generated in the regular course
10 of business. Financial transactions are created and entered into the system at or near
11 the time of the transaction by the responsible personnel in various divisions having
12 personal knowledge, or acting in reliance on information transmitted by persons
13 having personal knowledge of the transactions, as well as of the applicable
14 accounting procedures and requirements. Reports are generated by the system in the
15 regular course of business to assist in management's review of the results of
16 operations and to assist in the analysis of the cost data of gas operations.

17 **Q. AS DIRECTOR OF ACCOUNTING SERVICES, HOW DO YOU ASSURE**
18 **YOURSELF THAT TRANSACTIONS ARE RECORDED PROPERLY?**

19 As Director of Accounting Services, I have personal knowledge of the organizational
20 business processes and staffing in the Controllershship function. The Controller's
21 organization is staffed with highly qualified accounting managers and staff, with
22 many accounting positions filled by CPAs. The managers in the organization are
23 charged with the responsibility to inspect, review and revise, if appropriate, the work

1 of the accountants they supervise. To fill certain management positions, an individual
2 is required to have an accounting degree as well as significant accounting experience.
3 We have established and maintained controls that ensure the accuracy of our books
4 and records. These controls help identify any necessary adjustments to accounting
5 entries which are then recorded to the original books and records in a timely manner.
6 Additionally, Atmos contracts with KPMG for internal audit services. This group
7 periodically performs reviews of those controls.

8 **Q. WHAT TYPES OF REGULAR AUDITS ARE CONDUCTED TO**
9 **AUTHENTICATE ATMOS ENERGY'S BOOKS AND RECORDS?**

10 A. Atmos' books and records are audited annually by the independent public accounting
11 firm of Ernst & Young LLP. In addition, Ernst & Young LLP also performs reviews
12 of Atmos' quarterly financial statements. These audits and reviews are conducted in
13 accordance with the standards of the Public Company Accounting Oversight Board
14 (United States).

15 **Q. IS THE FINANCIAL INFORMATION RELIED UPON BY YOU AND OTHER**
16 **WITNESSES OBTAINED FROM THE ORIGINAL BOOKS AND RECORDS**
17 **OF ATMOS?**

18 A. Yes. Testimony and schedules provided in this rate filing utilize the original books
19 and records of Atmos. The Company's general ledgers are maintained in electronic
20 format, which allows authorized user access to the financial data. Because the
21 Company's books and records are voluminous, the amounts presented in schedules
22 and testimony are in summary or excerpt form. The books and records that are the

1 basis for the testimony and evidence in this proceeding are kept at the Company's
2 corporate offices in Dallas, Texas.

3 **IV. COST ALLOCATION MANUAL**

4 **Q. WHAT IS THE COST ALLOCATION MANUAL?**

5 A. The Cost Allocation Manual (CAM), contained in Schedule DMM-1, describes and
6 documents the process whereby allocations are made within the books and records of
7 the Company. These include allocations of various common expenses which are
8 incurred for the benefit of two or more of the Company's rate divisions and are
9 therefore allocable to those rate divisions.

10 **Q. PLEASE DESCRIBE THE HISTORY OF THE COST ALLOCATION**
11 **MANUAL.**

12 A. The CAM was first developed in response to Kentucky regulation 807 KAR 5:080
13 and was first filed with the Kentucky Public Service Commission in April of 2001.
14 The Company is required to update the CAM each year. Atmos has used the CAM to
15 document its allocation processes in the regular course of business since it was first
16 filed. Additionally, the CAM has been provided to several state regulatory
17 commissions, including the Missouri Public Service Commission, which regulate
18 Atmos' operations. Atmos files its CAM in Missouri annually as a part of its
19 compliance with 4 CSR 240-40.015, the affiliated transactions rule.

20 **Q. ARE THE ALLOCATIONS DESCRIBED IN THE CAM APPLICABLE IN**
21 **EVERY JURISDICTION IN WHICH ATMOS OPERATES?**

22 A. Yes. The CAM is applicable in all twelve states in which Atmos has regulated utility
23 operations for allocations involving both utility divisions and affiliates.

1 Q. HAS THE CAM BEEN ACCEPTED BY OTHER REGULATORY
2 AUTHORITIES?

3 A. Yes. Additionally, the allocation processes described in the CAM have not been
4 rejected by regulators in any of our jurisdictions.

5 Q. DOES THE CAM DESCRIBE ALLOCATIONS OF BALANCE SHEET
6 AMOUNTS?

7 A. No. There is no allocation of balance sheet amounts within the Company's books and
8 records. Allocations of these amounts are made only for ratemaking purposes in the
9 context of a rate filing or certain regulatory reports. Company witness James Cagle is
10 providing testimony on the appropriate allocations of ratebase amounts within this
11 filing.

12 **V. PROPERTY UNIT CATALOGUE**

13 Q. WHAT IS THE PROPERTY UNIT CATALOGUE?

14 A. The property unit catalogue, which is attached to my testimony as Schedule DMM-2,
15 is a listing of the Company's plant applicable to Missouri and which has been utilized
16 by Company witness Don Roff in connection with his depreciation study prepared for
17 the Company and filed in this rate proceeding.

18 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

19 A. Yes.

ATMOS ENERGY CORPORATION
COST ALLOCATION MANUAL

April 1, 2006

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Appendix A - Organizational Chart

1. Introduction:

a. Corporate Structure

Atmos Energy Corporation ("Atmos") operates its utility business in twelve states through eight operating divisions. The operating divisions are divisions of Atmos and are not subsidiaries or separate legal entities. The operating divisions are Mid-Tex and West Texas Divisions through which Atmos operates in Texas; Colorado-Kansas Division through which Atmos operates in Kansas, Colorado and a small portion of the Company's Missouri operations; Louisiana Division through which Atmos operates in Louisiana; Mid-States Division through which Atmos operates in Tennessee, Georgia, Missouri, Virginia, Illinois and Iowa; Kentucky Division through which Atmos operates in Kentucky; Mississippi Division through which Atmos operates in Mississippi and Atmos Pipeline-Texas Division through which Atmos operates its intrastate pipeline business in Texas. The operating divisions are not separate legal entities, and therefore, by definition, cannot be affiliates of Atmos.

Technical and support services are provided to the operating divisions by centralized shared services departments at the Atmos headquarters in Dallas. These centralized functions include, but are not limited to, accounting, human resources, legal, rates and the Customer Support Centers. The costs for these shared services are allocated to the operating divisions. In addition, for operating divisions that operate in more than one jurisdiction, costs from the operating division general office are allocated to separate rate divisions within the operating division.

In addition to its utility business, Atmos also has non-utility operations. The non-utility business is operated through a number of subsidiaries, which are separate legal entities and one division. A chart showing Atmos' current organizational structure is contained in Appendix A. As the organizational structure indicates, Atmos Energy Corporation owns 100% of Mississippi Energies, Inc., Blueflame Insurance Services, LTD, PDH I Holding Company, Inc, and Atmos Energy Holdings, Inc. Atmos Energy Holdings, Inc., is the sole owner of Egasco, LLC, Atmos Pipeline and Storage, LLC, Atmos Energy Services, LLC, Atmos Power Systems, Inc., Atmos Energy Marketing, LLC, Enermart Energy Services Trust and United Cities Propane Gas, Inc.. Atmos Pipeline and Storage, LLC, is the sole owner of WKG Storage, Inc., Trans Louisiana Gas Storage, Inc., UCG Storage Inc., Atmos Exploration and Production, Inc. and Trans Louisiana Gas Pipeline, Inc. Atmos Energy Services, LLC, is the sole owner of Energas Energy Services Trust. Mississippi Energies, Inc. holds an equity interest in Legendary Lighting, LLC (28%) and Unitary GH&C Products, LLC (50%).

Please note. The descriptions contained herein do not address tariffed services

b. Accounting:

Atmos' account coding structure enables it to capture the costs for allocable activities. Expenses, Assets, and Liabilities for Atmos' shared services and other operating division general and regional office divisions are coded to applicable location codes and cost centers which are then allocated to the appropriate rate divisions based upon the methodologies described herein.

Atmos account coding structure is as follows:

XXX.	XXXX.	XXXX.	XXXXX.	XXXXXX.	XXXX.
Company	Cost Center	FERC Account	Sub- Account	Service Area	Future Use
3 digit	4 digit	4 digits	5 digits	6 digits	4 digits

Within the above coding structure, "Company" and "Cost Center" are primarily utilized for management reporting purposes and reflects the internal management "cost responsibility" structure of Atmos Energy Corporation, exclusive of its subsidiaries. The term "Company" as utilized for account coding refers to a subsidiary or separate legal entity or to one of the Company's various eight operating divisions and under which Atmos conducts the vast majority of its utility business in twelve states. "Cost Center" addresses departmental cost responsibility and is primarily utilized for budget control purposes. Utilization of the "Company" or "Cost Center" fields is not suitable for financial or regulatory reporting purposes.

The field described by FERC account contains the 3 digit FERC USOA account plus one extension digit which is in some cases utilized by the FERC USOA.

The first three digits of the Service Area field are the primary coding utilized for cost allocations within Atmos and is generally referred to as "rate division number". This portion of the field denotes Atmos' various rate divisions as well as the Company's various shared services, operating division general office and regional office divisions. These codes are the primary source of information for regulatory reporting and rate activity. The remaining 3 digits represent "town" location which is utilized only for some accounts.

c. Glossary of Terms:

Affiliate - For purposes of this document, one or more of Atmos' subsidiaries.

Atmos Pipeline-Texas Division - The operating division within which Atmos Energy Corporation conducts its intrastate pipeline business within the state of Texas.

Below the Line - Amounts which are generally not included in an analysis of costs from which gas service rates are derived.

Colorado-Kansas Division - The operating division within which Atmos Energy Corporation conducts business within the states of Colorado, Kansas and a small portion of the Company's Missouri operation.

Composite Factor - The Company's general allocation factor which is derived for each applicable area based upon the simple average of gross plant in service, average number of customers and direct operation and maintenance expenses as a percentage of the total of each of these items.

Corporate Headquarters - The headquarters of Atmos Energy Corporation in Dallas, Texas.

Cost Centers - Account coding which denotes cost responsibility primarily for management purposes.

Direct Charges - Those charges which may originate at a shared services department, operating division general office division or regional office division which are booked directly to the applicable rate division.

FERC USOA - The Uniform System of Accounts as prescribed by the Federal Energy Regulatory Commission.

Kentucky Division - The operating division within which Atmos Energy Corporation conducts business within the Commonwealth of Kentucky.

Louisiana Division - The operating division under which Atmos Energy Corporation does business within the state of Louisiana.

Mid-States Division - The operating division within which Atmos Energy Corporation does business in the Commonwealth of Virginia, the states of Illinois, Iowa, Tennessee, Georgia and the majority of the Company's operations in Missouri.

Mid-Tex Division - The operating division within which Atmos Energy Corporation conducts business within the central part of the state of Texas.

Mississippi Division - The operating division within which Atmos Energy Corporation does business in the state of Mississippi.

Municipal Jurisdiction - For Atmos' operations in Texas, each municipality, which it serves, has original jurisdiction over rates.

Operating Division - The Company's operations within each of its seven utility regional divisions are typically referred to as "operating divisions" in more general discussions or "Company" within the context of Atmos account coding structure. Operating divisions are not subsidiaries or separate legal entities. An operating division contains at least one rate division. Operating divisions with multiple rate divisions have one operating division general office rate division and may also have other regional office rate divisions in addition to rate divisions corresponding to regulatory jurisdictional areas. There is also one non-utility operating division referred to as Atmos Pipeline – Texas.

Operating Division General Office - Administrative offices that are located outside of shared services offices and which serve as the base of operations and central office for each "operating division".

Rate Division - Denotes Atmos' regulatory jurisdictions that are defined by state boundaries, geographic boundaries within states or municipal boundaries within the State of Texas. The term also denotes Atmos' various shared services, operating division general office divisions and regional office divisions. These codes are the primary source for regulatory reporting and rate activity.

Regional Office Divisions - Represents the offices which serve portions of an operating division. See "operating division" as defined above.

Service Area - The portion of the Company's account coding structure of which the first three digits denote rate division. The last three digits of this code denote "town" which is used only in certain instances.

Shared Services - The Company's functions that serve multiple rate divisions. These services include departments such as Legal, Billing, Call Center, Accounting, Rates Administration among others.

Subsidiaries - The Atmos Energy Corporation Subsidiaries are:

Atmos Energy Holdings, Inc.
Atmos Energy Marketing, LLC
Atmos Exploration & Production, Inc.
Atmos Pipeline and Storage, LLC
Atmos Power Systems, Inc.
Atmos Energy Services, LLC
Blueflame Insurance Services, LTD
Egasco, LLC
Energas Energy Services Trust
Enermart Energy Services Trust
Mississippi Energies, Inc.
Trans Louisiana Gas Pipeline, Inc.
Trans Louisiana Gas Storage, Inc.
UCG Storage, Inc.
WKG Storage, Inc.
Legendary Lighting, LLC (50%)
PDH I Holding Company, Inc.
Unitary GH&C Products, LLC (28%)

United Cities Propane Gas, Inc.

West Texas Division - The operating division within which Atmos Energy Corporation conducts business within the western part of the state of Texas.

Service:	Capitalized overhead (general)
Description:	Overhead related to capital expenditures
Current Provider of Service	<p>Shared Services</p> <p>Atmos Pipeline – Texas</p> <p>Louisiana Division general office</p> <p>Kentucky Division</p> <p>Mid-States Division general office</p> <p>Colorado-Kansas Division general office</p> <p>Mid-States Division regional offices</p> <p>Mid-Tex Division</p> <p>Mississippi Division</p>
Current Use of Service	Rate divisions
Basis for allocation	<p>Capitalized overhead costs are accumulated by operating division or regional office. Each operating division sets an application rate for the year based on projected expenditures. As expenditures for CWIP are booked, the overhead assigned is applied at the application rate. Periodically, the application rate is reviewed. Shared services overhead is allocated to operating divisions based on operating division capital expenditures.</p>

Service:	Capitalized overhead (West Texas Division)
Description:	Overhead related to capital expenditures
Current Provider of Service	West Texas Division general office
Current Use of Service	West Texas rate divisions
Basis for allocation	Capitalized overhead costs are accumulated at the operating division level. The West Texas Division sets an application rate for the year based on projected expenditures for non-irrigation rate divisions. As expenditures for CWIP are booked, the overhead assigned is applied at the application rate. Periodically, the application rate is reviewed. At year-end, a total overhead amount is applied to capital expenditures in the irrigation rate division based on proportion of irrigation customers served to the West Texas Division customers served.

Service:	Stores overhead
Description:	Overhead related to inventory warehousing is allocated to materials as issued.
Current Provider of Service	Shared Services Operating division general office
Current Use of Service	Atmos Pipeline – Texas West Texas Division rate divisions Louisiana Division rate divisions Kentucky Division rate division Mid-States Division rate divisions Mid-Tex Division rate division Colorado-Kansas Division rate divisions Mississippi Division rate division
Basis for allocation	Overhead costs for inventory items, including rent, labor, supervision and adjustments are accumulated by operating division. Each operating division sets an application rate for the year based on projected overhead and materials activity. As materials are issued from the warehouse, the overhead assigned is also allocated to the same account. Periodically, the balance in the undistributed stores overhead account is compared to the materials on hand balance and a new rate is determined. Shared Services stores overhead is allocated monthly to the operating divisions based on number of meters.

Service:	Expenses in Shared Services cost centers
Description:	Includes all expenses in corporate offices as well as the Customer Support Centers.
Current Provider Of Service	Shared Services
Current Use of Service	Atmos Energy Holdings, Inc Atmos Energy Marketing, LLC Atmos Power Systems, Inc Atmos Pipeline and Storage, LLC UCG Storage, Inc WKG Storage, Inc Atmos Energy Services, LLC Egasco, LLC Atmos Exploration and Production, Inc Trans Louisiana Gas Storage, Inc Trans Louisiana Gas Pipeline, Inc Enermart Energy Services Trust Energas Energy Services Trust West Texas Division Mid-Tex Division Atmos Pipeline - Texas Louisiana Division Kentucky Division Mid-States Division Colorado-Kansas Division Mississippi Division Mississippi Energies, Inc.
Basis for allocation	Costs are allocated to affiliates and operating divisions based on a composite factor applied to the Shared Services departments. Shared Services departments which provide services to the Company's affiliates utilize a composite factor the computation of which includes the affiliates (If Mid-Tex and Pipeline are provided services by a department the composite factor will included Mid-Tex and Pipeline at a 25%, 50%, 75% or 100% rate depending on how much service the department provides) . Shared Services departments that do not provide services to the Company's affiliates utilize a composite factor the computation of which does not include the Company's affiliates (If Mid-Tex and Pipeline are provided services by a department the composite factor will included Mid-Tex and Pipeline at a 25%, 50%, 75% or 100% rate depending on how much service the department provides) . Costs allocated from the Company's Call Centers are allocated based on number of customers utilizing the Call Center (Pipeline is not included in this calculation). Costs for Overhead

capitalized are allocated using the rate of shared service O&M expenses charged to each affiliates and operating divisions.

Service:	SSU depreciation and taxes other than income taxes
Description:	Includes all depreciation and taxes other than income tax charged in Shared Services.
Current Provider Of Services	Shared Services
Current Use of Service	Atmos Pipeline – Texas West Texas Division Louisiana Division Kentucky Division Mid-States Division Mid-Tex Division Colorado-Kansas Division Mississippi Division
Basis for allocation	<p>Costs are allocated to the divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:</p> <p>The percentage of Gross Direct Property Plant and Equipment in each operating division unit as a percentage of the total Direct Property Plant and Equipment in all of the operating divisions.</p> <p>The number of customers in each operating division as a percentage of the total number of customers in all of the operating divisions.</p> <p>The total direct O&M expense in each operating division as a percentage of the total direct O&M expense in all operating divisions.</p>

Service:	West Texas Division general office expenses to municipal rate division levels.
Description:	Allocation of general office costs to rate division levels
Current Provider of Service	West Texas Division general office
Current Use of Service	West Texas Division rate divisions
Basis for allocation	<p>Costs are allocated to the rate divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:</p> <p>The percentage of Gross Direct Property Plant and Equipment in each rate division as a percentage of the total Direct Property Plant and Equipment in the West Texas Division rate divisions.</p> <p>The number of customers in each rate division as a percentage of the total number of customers in the West Texas Division rate divisions.</p> <p>The total direct O&M expense in each municipal rate division as a percentage of the total direct O&M expense in the West Texas Division rate divisions.</p>

Service:	West Texas Division rent expenses.
Description:	Charge for rent expenses related to employees physically located in the West Texas Division
Current Provider of Service	West Texas Division
Current Use of Service	Atmos Energy Services, LLC
Basis for allocation	A charge for rent, utilities and office equipment usage will be billed based on the amount of space in the West Texas Division office occupied by Atmos Energy Services employees.

Service:	Colorado-Kansas Division general office expenses to state regional office division level.
Description:	Allocation of division general office costs to state regional office division levels
Current Provider of Service	Colorado-Kansas Division general office
Current Use of Service	Colorado-Kansas Division regional office divisions
Basis for allocation	<p>Costs are allocated to the states in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:</p> <p>The percentage of Gross Direct Property Plant and Equipment in each state as a percentage of the total Direct Property Plant and Equipment in Colorado-Kansas Division.</p> <p>The number of customers in each state as a percentage of the total number of customers in Colorado-Kansas Division.</p> <p>The total direct O&M expense in each state as a percentage of the total direct O&M expense in Colorado-Kansas Division.</p>

Service:	Mid-States Division general office and regional office expenses to rate division level
Description:	Allocation of operating division general office costs and regional offices costs to rate division levels
Current Provider Of Service	Mid-States Division general office Mid-States Division regional offices
Current Use of Service	Mid-States Division rate divisions
Basis for allocation	O&M costs are allocated in total based on the average number of customers in each rate division divided by the average total customers encompassed within the Mid-States Division. Depreciation and taxes other than income tax are allocated in total based on the gross plant in each rate division divided by the total gross plant encompassed by the Mid-States Division.

Service:	Louisiana Division general office expenses to rate divisions.
Description:	Allocation of general office costs to rate division levels
Current Provider of Service	Louisiana Division general office
Current Use of Service	Louisiana Division rate divisions
Basis for allocation	Costs are allocated to the rate divisions in total based on 25% going to division 007 and 75% going to division 077.

Service:	Benefits cost allocation
Description:	Accumulates fringe benefits (workers compensation, basic life insurance, SFAS/106, medial/dental insurance, long term disability, ESOP, pension cost etc.) and allocates to the rate jurisdictions and/or subsidiaries.
Current Provider of Service	Shared Services
Current Use of Service	Atmos Pipeline – Texas Division Atmos Power Systems, Inc UCG Storage, Inc Atmos Energy Services, LLC Atmos Energy Marketing, LLC West Texas Division Louisiana Division Kentucky Division Mid-States Division Mid-Tex Division Colorado-Kansas Division Mississippi Division
Basis for allocation	Fringe benefits components are accumulated by each operating division general office. Benefit expenses are allocated to rate jurisdictions by multiplying each rate jurisdiction's labor dollars by that particular operating division's benefits load percentage. The load percentage is calculated using total budgeted benefits divided by total labor. An allocation of fringe benefits from Shared Services to the subsidiaries is calculated based on the number of employees of each subsidiary.

Service:	Intercompany labor
Description:	To the extent operating division or affiliate employees provide labor services to another operating division or affiliate the labor costs for the services will be charged to the appropriate operating division or affiliate.
Current Provider of Service	Atmos Energy Services, LLC Louisiana Division Colorado-Kansas Division Mid-States Division Mid-Tex Division Kentucky Division Mississippi Division
Current Use of Service	UCG Storage, Inc. Atmos Pipeline – Texas Division Atmos Energy Marketing, LLC Colorado-Kansas Division Mid-States Division Kentucky Division WKG Storage, Inc Trans Louisiana Gas Pipeline, Inc. Trans Louisiana Gas Storage, Inc. Mississippi Division West Texas Division
Basis for allocation	Labor charges are captured through direct time sheet entries and transferred to the appropriate operating division or subsidiary receiving the labor services.

Service:	Intercompany labor
Description:	To the extent operating division employees provide services to an affiliate a fee will be charged to the affiliate.
Current Provider of Service	Kentucky Division
Current Use of Service	WKG Storage, Inc
Basis for allocation	For the operation and maintenance of the East Diamond Storage Facilities, WKG Storage, Inc. shall pay Atmos Energy Corporation a monthly fee as set forth in the Natural Gas Storage Field and Pipeline Operations Agreement dated August 1, 2004.

Service:	Vehicle insurance allocation
Description:	Allocation of operating division insurance amortization to cost center and jurisdiction levels
Current Provider of Service	West Texas Division general office Louisiana Division general office Kentucky Division general office Mid-States Division general office Colorado-Kansas Division general office Mississippi Division general office
Current Use of Service	Texas Division rate divisions Louisiana Division rate divisions Kentucky Division rate division Mid-States Division rate divisions Colorado-Kansas Division rate divisions Mississippi Division rate division
Basis for allocation	Insurance costs are accumulated to the operating division general office and allocated monthly using the ratio of rate division vehicle expense to total operating division vehicle expense.

Service:	Installing yard lines
Description:	Includes all costs incurred by the operations of the Kentucky Division to install customer-owned yard line. In Kentucky, Atmos does not own the yard line and the work it conducts on such yard lines is not regulated for ratemaking purposes.
Current Provider of Service	Kentucky Division
Current Use of Service	Kentucky Division
Basis for allocation	Materials and labor (including overheads) are charged to other expense below the line. Use of transportation or work equipment is recorded in the same account by journal entry based on actual usage. Billing to the customer is reclassified from revenue to other income below the line.

Service:	Bad debt expense allocation
Description:	Allocation of operating division bad debt expense amortization to cost center and jurisdiction levels
Current Provider of Service	West Texas Division general office Louisiana Division general office Mid-States Division general office Colorado-Kansas Division general office
Current Use of Service	West Texas Division rate divisions Louisiana Division rate division Mid-States Division rate divisions Colorado-Kansas Division rate divisions
Basis for allocation	Bad debt expense is accumulated to the operating division general office and allocated monthly using the ratio of rate division gross sales to total operating division gross sales.

Service:	Adjustments to Uncollectible Accounts Expense
Description:	Allocation of additional expense amounts booked to adjust the Provision for Uncollectibles (Account 144)
Current Provider of Service	Operating Division General Office
Current Use of Service	West Texas Division rate divisions Louisiana Division rate divisions Mid-States Division rate divisions Colorado-Kansas Division rate divisions
Basis of Intra-company Allocations	Costs are allocated to the rate divisions in total based on Sales Revenue.

Service:	Intra-company labor allocation – other than operating division general office labor
Description:	Certain employee activities cross multiple rate divisions within an operating division. The costs associated with such activities include labor, benefits and associated taxes.
Current Provider of Service	Atmos Pipeline – Texas Division West Texas Division Louisiana Division Kentucky Division Mid-States Division Mid-Tex Division Colorado-Kansas Division Mississippi Division
Current Use of Service	Atmos Pipeline – Texas Division West Texas Division Louisiana Division Kentucky Division Mid-States Division Mid-Tex Division Colorado-Kansas Division Mississippi Division
Basis of Intra-company Allocations	Labor associated with cross-jurisdictional activities is allocated to each jurisdiction based on the level of employee activity. The allocations are captured either through direct time sheet entries or fixed labor distribution percentages.

Service:	Other income and interest expense
Description:	Allocation of Shared Services' other income and interest expense
Current Provider of Service	Shared Services
Current Use of Service	West Texas Division Louisiana Division Kentucky Division Mid-States Division Mid-Tex Division Colorado-Kansas Division Mississippi Division
Basis for allocation	Interest Expense, Interest Income and Other Non Operating Income in shared services are allocated to each utility division general office based on the budget allocation percentages. The budget allocation is based on net investment by business unit as of the latest month available when the budget is prepared, with normalizing or averaging adjustments to working capital. Net investment is total assets less non-debt liabilities (excluding long-term debt, notes payable and current maturities.) The allocation factors are the same for the whole year

Service:	Retail services marketing support
Description:	Atmos provides certain retail services through partnering with an outside firm, where customers are provided the opportunity to learn about other non-utility services that may be of interest to them.
Current Provider of Service	Shared Services
Current Use of Service	Atmos Energy Services, LLC
Basis for allocation	Costs are charged on a fixed basis. The fixed charge is based on allocation factors applied to the Shared Services departments. Please see "Expenses in Shared Service cost centers", page 10.

Service:	Gas cost between state jurisdictions for contiguous systems.
Description:	Gas costs that apply to contiguous systems that cross state jurisdictional boundaries are allocated between those rate jurisdictions.
Current Provider of Service	West Texas Division Colorado-Kansas Division Mid-States Division
Current Use of Service	West Texas Division Colorado-Kansas Division Mid-States Division
Basis of Allocations	Allocations are based upon throughput for the West Texas Division and the Colorado-Kansas Division's Southeast Colorado/Southwest Kansas operations. For the Colorado-Kansas Division's Kansas/Missouri system and for the Mid-States Division, demand costs are allocated based on peak-day requirements. Commodity costs are allocated based upon throughput.

Service:	Gas storage services between an operating division and an affiliate
Description:	To the extent an operating division stores gas in a storage field owned by an affiliate, a rental fee for the use of the storage field shall be charged by the affiliate.
Current Provider of Service	UCG Storage, Inc.
Current Use of Service	Mid-States Division
Basis for allocation	An annual demand charge for the operating division is calculated based on fiscal year plant in service, gas inventory, actual operational costs incurred, and application of revenue and cost of capital conversion factors based on prior regulatory approval. In the calculation of the demand charge costs not specifically related to a designated area are allocated to each affiliate based on percentage of total plant servicing that affiliate.

Service:	Allocation of lost & unaccounted (L&U) storage gas
Description:	Lost & unaccounted (L&U) gas related to an affiliate's gas storage field is allocated to all affiliates and operating division that store gas in the field.
Current Provider of Service	UCG Storage, Inc.
Current Use of Service	UCG Storage, Inc. Mid-States Division
Basis for allocation	Lost & unaccounted (L&U) gas related to an affiliate's gas storage field is calculated by a third party on an annual basis and is allocated to all relevant subsidiaries and operating divisions that utilize the field for storage. The amount of L&U allocated is based on each subsidiary or operating division's average of the total volumes.

Service:	Gas supply services
Description:	Purchase, management and administration of gas supply arrangements
Current Provider of Service	Atmos Energy Marketing, L.L.C. Atmos Energy Services, LLC Trans Louisiana Gas Pipeline, Inc
Current Use of Service	Kentucky Division Mid-States Division Colorado-Kansas Division Louisiana Division Mississippi Division West Texas Division
Basis for allocation	Charges are a result of either an open market bid process or other market based rate.

Service:	Facilities services
Description:	System operating and maintenance services
Current Provider of Service	Louisiana Division
Current Use of Service	Atmos Energy Marketing, LLC
Basis for allocation	Rate per volumetric unit is cost based.

Service:	Working capital funds management
Description:	Funds are invested on behalf of or provided to affiliates based on operations.
Current Provider of Service	Atmos Energy Corporation
Current Use of Service	Atmos Energy Holdings, Inc. Atmos Energy Marketing, LLC Atmos Energy Services, LLC Atmos Power Systems, Inc. Atmos Pipeline and Storage, LLC Atmos Pipeline Texas UCG Storage, Inc. WKG Storage, Inc. Atmos Exploration & Production, Inc. Trans Louisiana Gas Storage, Inc. Trans Louisiana Gas Pipeline, Inc. Atmos Energy Services, LLC Egasco, LLC Enermart Energy Services Trust Energas Energy Services Trust Mississippi Energies, Inc. PDH I Holding Company, Inc United Cities Propane Gas, Inc
Basis for allocation	Interest income or expense is recognized each month at the subsidiaries' level based on the average outstanding balance of each respective inter-company receivable/payable balance and Atmos' average effective rate of short term debt net of commitment fees plus 2.75 basis points.

Service:	Gas sampling analysis
Description:	To the extent an operating division provides gas-sampling analysis to an affiliate, the affiliate is charged a fee for the analysis and related services provided.
Current Provider of Service	Louisiana Division
Current Use of Service	Trans Louisiana Gas Storage, Inc. Trans Louisiana Gas Pipeline, Inc. Atmos Energy Marketing, LLC
Basis for allocation	The gas sampling analysis charge is based on the lesser of cost of service or market rate applicable to the affiliate's location for the services provided. Gas sampling analysis may also include other related services as required such as a moisture test, H2S, CO2, sample collection, and mileage.

Service:	Gas storage services provided between affiliates
Description:	To the extent an affiliate stores gas in a storage field owned by another affiliate, a fee for the use of the storage field shall be charged.
Current Provider of Service	WKG Storage, Inc. Trans Louisiana Gas Storage, Inc.
Current Use of Service	Kentucky Division Trans Louisiana Gas Pipeline, Inc.
Basis for allocation	The fee to the affiliate utilizing the storage service is based on services provided at actual cost, market rate, or as otherwise provided under tariff.

Service:	Derivative activities
Description:	Financial and physical derivative activities.
Current Provider of Service	Atmos Energy Services, LLC
Current Use of Service	Mid-States Division Kentucky Division Colorado-Kansas Division Louisiana Division Mississippi Division West Texas Division
Basis for allocation	Transaction fees are determined based on actual cost while carrying costs are based on market.

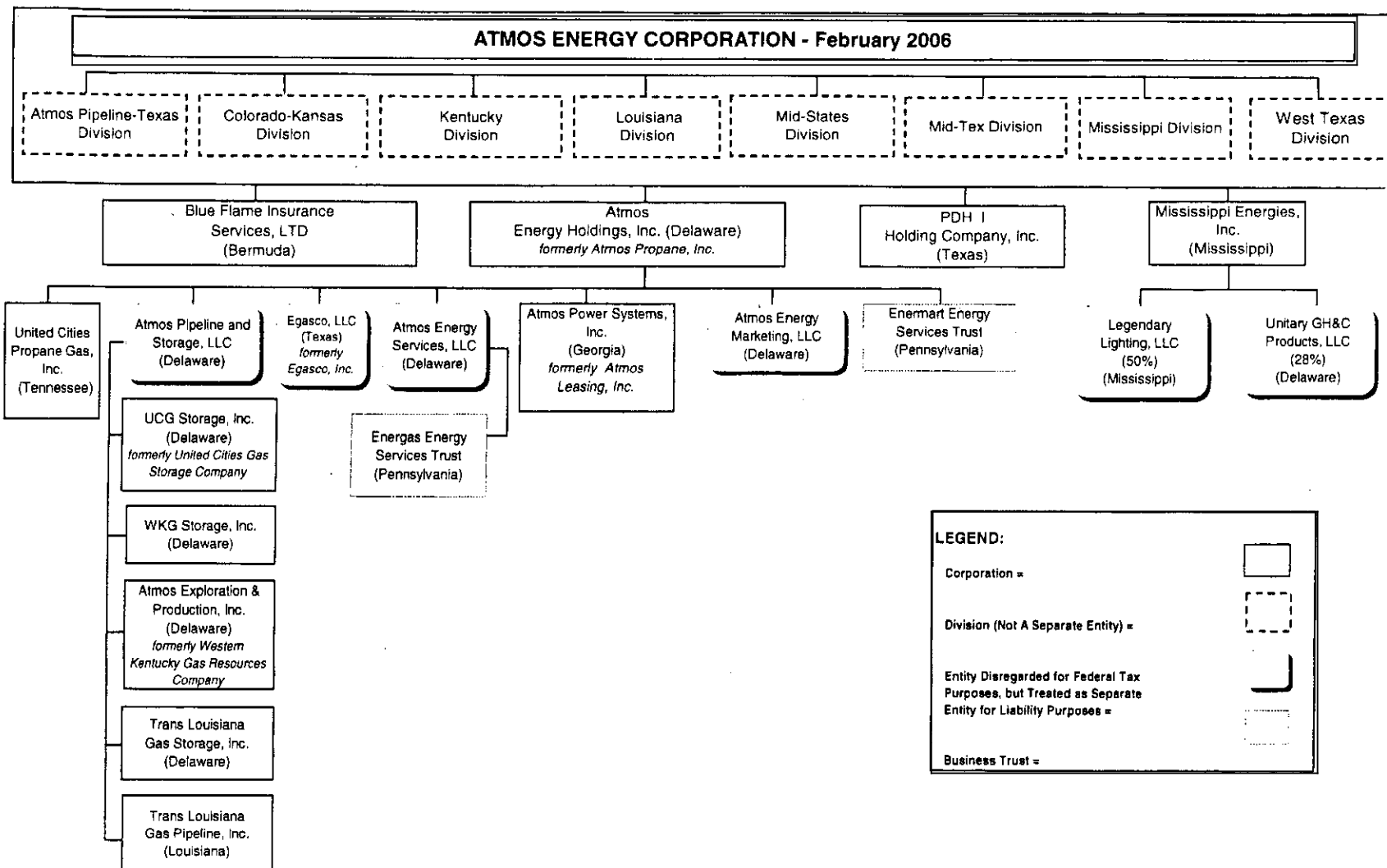
Service:	Storage service to TLGP
Description:	Storage Services
Current Provider of Service	Trans Louisiana Gas Storage, Inc.
Current Use of Service	Trans Louisiana Gas Pipeline, Inc.
Basis for allocation	Charges are based on a market rate.

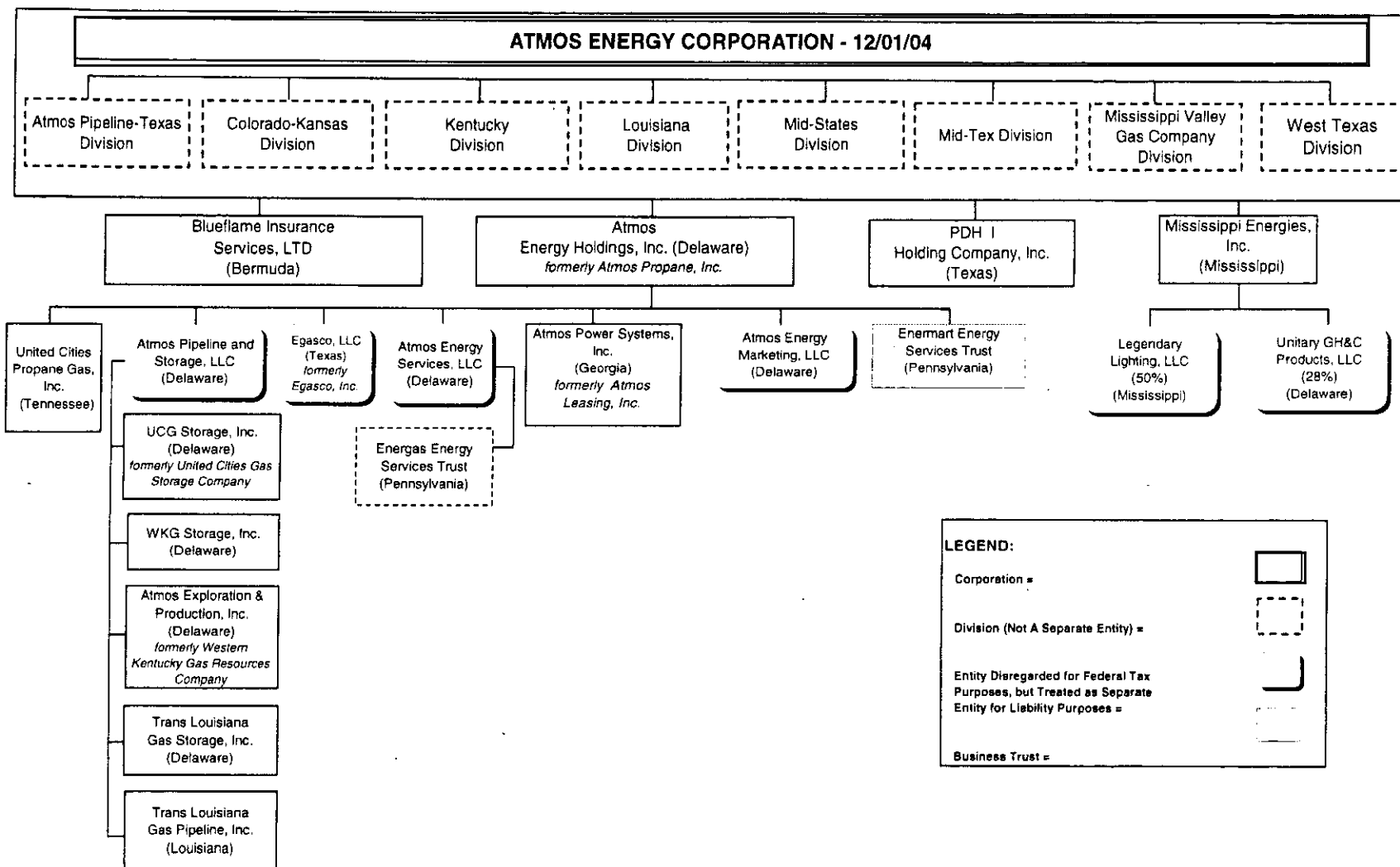
Service:	Intrastate pipeline service
Description:	Intrastate pipeline service
Current Provider of Service	Trans Louisiana Gas Pipeline
Current Use of Service	Atmos Energy Marketing, LLC Louisiana Division
Basis for allocation	Charges are market based.

Service:	Salaries & benefits cost allocation
Description:	Salaries and benefits (medical insurance, profit sharing plan) cost allocations between affiliates.
Current Provider of Service	Atmos Energy Marketing, L.L.C
Current Use of Service	Trans Louisiana Gas Storage, Inc. Trans Louisiana Gas Pipeline, Inc. Atmos Energy Marketing. LLC Atmos Power Systems, Inc.
Basis for allocation	Costs are allocated based on each individual employee's calculated allocation rate between companies.

Service:	Property Insurance
Description:	Blueflame Insurance Services, LTD. provides a direct property insurance policy. The policy covers the property against all risks of direct physical loss or damage.
Current Provider of Service	Blueflame Insurance Services, LTD
Current Use of Service	Kentucky Division Mid-States Division Colorado-Kansas Division Louisiana Division Mississippi Division Mid-Tex Division West Texas Division Atmos Pipeline – Texas Division Atmos Energy Marketing, LLC Atmos Exploration & Production, Inc. Atmos Pipeline and Storage, LLC Atmos Power Systems, Inc. Trans Louisiana Gas Pipeline, Inc. Trans Louisiana Gas Storage, Inc. UCG Storage, Inc. WKG Storage, Inc.
Basis for allocation	Atmos Energy Corp. is invoiced by Blueflame Insurance Services. Costs are then further allocated based on property value of each affiliate.

Appendix A





Line No.	Property Group	Property Unit
1	37400-Land & Land Rights	DIS-37400-Land & Land Rights
2	37401-Land	DIS-37401-Land & Land Rights
3	37402-Land Rights	DIS-37402-Land & Land Rights
4	37500-Structures & Improvements	DIS-37500-Building
5	37500-Structures & Improvements	DIS-37500-Building Foundation
6	37500-Structures & Improvements	DIS-37500-Fence
7	37500-Structures & Improvements	DIS-37500-Structures & Improvements
8	37600-Mains - Cathodic Protection	DIS-37600-Anode
9	37600-Mains - Cathodic Protection	DIS-37600-Cathodic Protection
10	37600-Mains - Cathodic Protection	DIS-37600-Clamp - Large > 2 in
11	37600-Mains - Cathodic Protection	DIS-37600-Clamp - Small <= 2 in
12	37600-Mains - Cathodic Protection	DIS-37600-Groundbed
13	37600-Mains - Cathodic Protection	DIS-37600-Insulator, Gen
14	37600-Mains - Cathodic Protection	DIS-37600-Rectifier
15	37601-Mains - Steel	DIS-37601-Aerial Crossing
16	37601-Mains - Steel	DIS-37601-Anode
17	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in
18	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in
19	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 2 in<X<=
20	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 3 in<X<=
21	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in<X<=
22	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 6 in<X<=
23	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 8 in<X<=
24	37601-Mains - Steel	DIS-37601-Main, Steel, 1 in<X<=2 in
25	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in<X<=3 in
26	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in<X<=4 in
27	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in<X<=6 in
28	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in<X<=8in
29	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in<X<=12 i
30	37601-Mains - Steel	DIS-37601-Main-Cast Iron 10 in<X<=1
31	37601-Mains - Steel	DIS-37601-Mains, Steel, X<=1in.
32	37601-Mains - Steel	DIS-37601-Regulator Station
33	37602-Mains - Plastic	DIS-37602-Casing, Gen
34	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit
35	37602-Mains - Plastic	DIS-37602-Main, PE, 1in<X<=2 in
36	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in<X<=3 in
37	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in<X<=4 in
38	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in<X<=6 in
39	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in<X<=8in
40	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in
41	37602-Mains - Plastic	DIS-37602-Main, PVC, 1in<X<=2 in
42	37602-Mains - Plastic	DIS-37602-Main, PVC, 3 in<X<=4 in
43	37602-Mains - Plastic	DIS-37602-Main, PVC, X<=1in
44	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip
45	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Computer Equip
46	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Farm Tap
47	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Meter, Class 4 Meter
48	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Orifice Fitting
49	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Regulator Install, 2 in

Line No.	Property Group	Property Unit
50	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Regulator Station
51	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Regulator, Gen
52	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Regulator, Hi Pressure >
53	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Relief Valve
54	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Station Piping
55	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Telemetry Equip
56	37800-Meas. & Reg. Sta. Eq-General	DIS-37800-Valve - Regulator Station
57	37900-Meas. & Reg. - City Gate	DIS-37900-Border Station
58	37900-Meas. & Reg. - City Gate	DIS-37900-Drip, Gen
59	37900-Meas. & Reg. - City Gate	DIS-37900-Fence
60	37900-Meas. & Reg. - City Gate	DIS-37900-Meter, Class 9 Meter
61	37900-Meas. & Reg. - City Gate	DIS-37900-Odorant Equip
62	37900-Meas. & Reg. - City Gate	DIS-37900-Regulator Station
63	37900-Meas. & Reg. - City Gate	DIS-37900-Regulator, Hi Pressure <=
64	37900-Meas. & Reg. - City Gate	DIS-37900-Relief Valve
65	37900-Meas. & Reg. - City Gate	DIS-37900-Station Piping
66	37900-Meas. & Reg. - City Gate	DIS-37900-Telemetry Equip
67	37900-Meas. & Reg. - City Gate	DIS-37900-Valve - Regulator Station
68	38000-Services	DIS-38000-Service Generic 1in<X<=2
69	38000-Services	DIS-38000-Service, PE, 1in<X<=2 in
70	38000-Services	DIS-38000-Service, PE, X<=1 in
71	38000-Services	DIS-38000-Service, PVC, 1in<X<=2 in
72	38000-Services	DIS-38000-Service, Steel, 1in<X<=2
73	38000-Services	DIS-38000-Service, Steel, X<=1in
74	38100-Meters	DIS-38100-Meter Gas, Gen
75	38100-Meters	DIS-38100-Meter, Class 1 Meter
76	38100-Meters	DIS-38100-Meter, Class 2 Meter
77	38100-Meters	DIS-38100-Meter, Class 3 Meter
78	38100-Meters	DIS-38100-Meter, Class 4 Meter
79	38100-Meters	DIS-38100-Meter, Class 5 Meter
80	38100-Meters	DIS-38100-Meter, Class 6 Meter
81	38100-Meters	DIS-38100-Meter, Class 8 Meter
82	38100-Meters	DIS-38100-Meter, Class 9 Meter
83	38100-Meters	DIS-38100-Miscellaneous Equip
84	38200-Meter Installations	DIS-38200-Meter & Reg Install, Gen
85	38200-Meter Installations	DIS-38200-Telemetry Equip
86	38300-House Regulators	DIS-38300-Regulator, Hi Pressure <=
87	38300-House Regulators	DIS-38300-Regulator, Hi Pressure >
88	38300-House Regulators	DIS-38300-Regulator, Lo Pressure <=
89	38300-House Regulators	DIS-38300-Regulator, Lo Pressure >
90	38300-House Regulators	DIS-38300-Relief Valve
91	38400-House Reg. Installations	DIS-38400-Meter & Reg Install, Gen
92	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Electronic Corrector
93	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Meter & Reg Install, Gen
94	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Meter, Class 4 Meter
95	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Meter, Class 9 Meter
96	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Regulator Install, 2 in
97	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Regulator Station
98	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Regulator, Lo Pressure <=

Line No.	Property Group	Property Unit
99	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Relief Valve
100	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Station Piping
101	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Strainer
102	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Telemetry Equip
103	38500-Ind. Meas. & Reg. Sta. Equip	DIS-38500-Valve - Regulator Station
104	38700-Other Equipment	DIS-38700-Miscellaneous Equip
105	38900-Land & Land Rights	GEN-38900-Land & Land Rights
106	39000-Structures & Improvements	GEN-39000-Art Work & Decorations
107	39000-Structures & Improvements	GEN-39000-Building Roof
108	39000-Structures & Improvements	GEN-39000-Fence
109	39000-Structures & Improvements	GEN-39000-Heating Equip
110	39000-Structures & Improvements	GEN-39000-Heating/Cooling Equip
111	39000-Structures & Improvements	GEN-39000-Heating/Cooling Equip
112	39000-Structures & Improvements	GEN-39000-Leasehold Improvements
113	39000-Structures & Improvements	GEN-39000-Leasehold Improvements
114	39000-Structures & Improvements	GEN-39000-Lighting
115	39000-Structures & Improvements	GEN-39000-Projector Screen
116	39000-Structures & Improvements	GEN-39000-Structures & Improvements
117	39000-Structures & Improvements	GEN-39000-Structures & Improvements
118	39100-Office Furniture & Equipment	GEN-39100-Art Work & Decorations
119	39100-Office Furniture & Equipment	GEN-39100-Audio & Video Equip
120	39100-Office Furniture & Equipment	GEN-39100-Blinds
121	39100-Office Furniture & Equipment	GEN-39100-Bookcase
122	39100-Office Furniture & Equipment	GEN-39100-Bookcase
123	39100-Office Furniture & Equipment	GEN-39100-Cabinet
124	39100-Office Furniture & Equipment	GEN-39100-Calculator
125	39100-Office Furniture & Equipment	GEN-39100-Calculator
126	39100-Office Furniture & Equipment	GEN-39100-Camera
127	39100-Office Furniture & Equipment	GEN-39100-Camera
128	39100-Office Furniture & Equipment	GEN-39100-Carrying Case
129	39100-Office Furniture & Equipment	GEN-39100-Cart
130	39100-Office Furniture & Equipment	GEN-39100-Chair
131	39100-Office Furniture & Equipment	GEN-39100-Chair
132	39100-Office Furniture & Equipment	GEN-39100-Check Writers
133	39100-Office Furniture & Equipment	GEN-39100-Coat Rack
134	39100-Office Furniture & Equipment	GEN-39100-Communication Equip
135	39100-Office Furniture & Equipment	GEN-39100-Computer Equip
136	39100-Office Furniture & Equipment	GEN-39100-Copier
137	39100-Office Furniture & Equipment	GEN-39100-Copier
138	39100-Office Furniture & Equipment	GEN-39100-Credenza
139	39100-Office Furniture & Equipment	GEN-39100-Credenza
140	39100-Office Furniture & Equipment	GEN-39100-Desk
141	39100-Office Furniture & Equipment	GEN-39100-Desk
142	39100-Office Furniture & Equipment	GEN-39100-Dictating Machine
143	39100-Office Furniture & Equipment	GEN-39100-Dishwasher
144	39100-Office Furniture & Equipment	GEN-39100-Dishwasher
145	39100-Office Furniture & Equipment	GEN-39100-Document Jogger
146	39100-Office Furniture & Equipment	GEN-39100-Dolly
147	39100-Office Furniture & Equipment	GEN-39100-Drafting Equip

Line No.	Property Group	Property Unit
148	39100-Office Furniture & Equipment	GEN-39100-Fax Machine
149	39100-Office Furniture & Equipment	GEN-39100-Fax Machine
150	39100-Office Furniture & Equipment	GEN-39100-File Cabinet
151	39100-Office Furniture & Equipment	GEN-39100-File Cabinet
152	39100-Office Furniture & Equipment	GEN-39100-Heating/Cooling Equip
153	39100-Office Furniture & Equipment	GEN-39100-Ice Maker
154	39100-Office Furniture & Equipment	GEN-39100-Ice Maker
155	39100-Office Furniture & Equipment	GEN-39100-Insertter
156	39100-Office Furniture & Equipment	GEN-39100-Ladder
157	39100-Office Furniture & Equipment	GEN-39100-Lamp
158	39100-Office Furniture & Equipment	GEN-39100-Lamp
159	39100-Office Furniture & Equipment	GEN-39100-Letter Opener
160	39100-Office Furniture & Equipment	GEN-39100-Lighting
161	39100-Office Furniture & Equipment	GEN-39100-Mail Machine
162	39100-Office Furniture & Equipment	GEN-39100-Microfiche Reader
163	39100-Office Furniture & Equipment	GEN-39100-Microfiche Reader
164	39100-Office Furniture & Equipment	GEN-39100-Microfilm Reader
165	39100-Office Furniture & Equipment	GEN-39100-Miscellaneous Equip
166	39100-Office Furniture & Equipment	GEN-39100-Miscellaneous Equip
167	39100-Office Furniture & Equipment	GEN-39100-Modular Furniture & Equip
168	39100-Office Furniture & Equipment	GEN-39100-Numbering Machine
169	39100-Office Furniture & Equipment	GEN-39100-Overhead Projector
170	39100-Office Furniture & Equipment	GEN-39100-Paper Folder
171	39100-Office Furniture & Equipment	GEN-39100-Postage Meter
172	39100-Office Furniture & Equipment	GEN-39100-Pressure Washer
173	39100-Office Furniture & Equipment	GEN-39100-Printer
174	39100-Office Furniture & Equipment	GEN-39100-Projector Screen
175	39100-Office Furniture & Equipment	GEN-39100-Radio Equip
176	39100-Office Furniture & Equipment	GEN-39100-Range
177	39100-Office Furniture & Equipment	GEN-39100-Refrigerator
178	39100-Office Furniture & Equipment	GEN-39100-Refrigerator
179	39100-Office Furniture & Equipment	GEN-39100-Rug
180	39100-Office Furniture & Equipment	GEN-39100-Safe
181	39100-Office Furniture & Equipment	GEN-39100-Safe
182	39100-Office Furniture & Equipment	GEN-39100-Scales
183	39100-Office Furniture & Equipment	GEN-39100-Scales
184	39100-Office Furniture & Equipment	GEN-39100-Security System
185	39100-Office Furniture & Equipment	GEN-39100-Shelving
186	39100-Office Furniture & Equipment	GEN-39100-Shelving
187	39100-Office Furniture & Equipment	GEN-39100-Sign
188	39100-Office Furniture & Equipment	GEN-39100-Slide Projector
189	39100-Office Furniture & Equipment	GEN-39100-Sofa
190	39100-Office Furniture & Equipment	GEN-39100-Sofa
191	39100-Office Furniture & Equipment	GEN-39100-Stand
192	39100-Office Furniture & Equipment	GEN-39100-Stool
193	39100-Office Furniture & Equipment	GEN-39100-Storage Rack
194	39100-Office Furniture & Equipment	GEN-39100-Table
195	39100-Office Furniture & Equipment	GEN-39100-Table
196	39100-Office Furniture & Equipment	GEN-39100-Telephone Equip

Line No.	Property Group	Property Unit
197	39100-Office Furniture & Equipment	GEN-39100-Television
198	39100-Office Furniture & Equipment	GEN-39100-Typewriter
199	39100-Office Furniture & Equipment	GEN-39100-Typewriter
200	39100-Office Furniture & Equipment	GEN-39100-Vacuum
201	39100-Office Furniture & Equipment	GEN-39100-Vacuum
202	39100-Office Furniture & Equipment	GEN-39100-Water Cooler
203	39200-Transportation Equipment	GEN-39200-Car
204	39200-Transportation Equipment	GEN-39200-Car
205	39200-Transportation Equipment	GEN-39200-Trailer
206	39200-Transportation Equipment	GEN-39200-Truck
207	39300-Stores Equipment	GEN-39300-Shelving
208	39300-Stores Equipment	GEN-39300-Storage Bin
209	39300-Stores Equipment	GEN-39300-Storage Rack
210	39300-Stores Equipment	GEN-39300-Stores Equip
211	39400-Tools, Shop, & Garage Equip.	GEN-39400-Air Compressor
212	39400-Tools, Shop, & Garage Equip.	GEN-39400-Air Compressor
213	39400-Tools, Shop, & Garage Equip.	GEN-39400-Air Wrench
214	39400-Tools, Shop, & Garage Equip.	GEN-39400-Analyzer
215	39400-Tools, Shop, & Garage Equip.	GEN-39400-Barricade
216	39400-Tools, Shop, & Garage Equip.	GEN-39400-Beveling Machine
217	39400-Tools, Shop, & Garage Equip.	GEN-39400-Boring Equip
218	39400-Tools, Shop, & Garage Equip.	GEN-39400-Calibration Equip
219	39400-Tools, Shop, & Garage Equip.	GEN-39400-Cathodic Protection
220	39400-Tools, Shop, & Garage Equip.	GEN-39400-Combustible Gas
221	39400-Tools, Shop, & Garage Equip.	GEN-39400-Combustible Gas
222	39400-Tools, Shop, & Garage Equip.	GEN-39400-Computer Equip
223	39400-Tools, Shop, & Garage Equip.	GEN-39400-Crimping Tool
224	39400-Tools, Shop, & Garage Equip.	GEN-39400-Detector - Leak
225	39400-Tools, Shop, & Garage Equip.	GEN-39400-Detector - Leak
226	39400-Tools, Shop, & Garage Equip.	GEN-39400-Dolly
227	39400-Tools, Shop, & Garage Equip.	GEN-39400-Drill
228	39400-Tools, Shop, & Garage Equip.	GEN-39400-Drill
229	39400-Tools, Shop, & Garage Equip.	GEN-39400-Fire Extinguisher
230	39400-Tools, Shop, & Garage Equip.	GEN-39400-Fire Protective
231	39400-Tools, Shop, & Garage Equip.	GEN-39400-Flame Ionization
232	39400-Tools, Shop, & Garage Equip.	GEN-39400-Flame Ionization
233	39400-Tools, Shop, & Garage Equip.	GEN-39400-Fusion Equip
234	39400-Tools, Shop, & Garage Equip.	GEN-39400-Gas Trac
235	39400-Tools, Shop, & Garage Equip.	GEN-39400-Gauge
236	39400-Tools, Shop, & Garage Equip.	GEN-39400-Generator
237	39400-Tools, Shop, & Garage Equip.	GEN-39400-Generator
238	39400-Tools, Shop, & Garage Equip.	GEN-39400-Grease Gun
239	39400-Tools, Shop, & Garage Equip.	GEN-39400-Hand Grinder
240	39400-Tools, Shop, & Garage Equip.	GEN-39400-Hand Tool
241	39400-Tools, Shop, & Garage Equip.	GEN-39400-Hand Tool
242	39400-Tools, Shop, & Garage Equip.	GEN-39400-Heating Equip
243	39400-Tools, Shop, & Garage Equip.	GEN-39400-Hoist/Winch
244	39400-Tools, Shop, & Garage Equip.	GEN-39400-Interrupter Electric Curr
245	39400-Tools, Shop, & Garage Equip.	GEN-39400-Jack

Line No.	Property Group	Property Unit
246	39400-Tools, Shop, & Garage Equip.	GEN-39400-Jack Hammer
247	39400-Tools, Shop, & Garage Equip.	GEN-39400-Ladder
248	39400-Tools, Shop, & Garage Equip.	GEN-39400-Locator
249	39400-Tools, Shop, & Garage Equip.	GEN-39400-Locator
250	39400-Tools, Shop, & Garage Equip.	GEN-39400-Mcelroy Sidewinder
251	39400-Tools, Shop, & Garage Equip.	GEN-39400-Measuring Wheel
252	39400-Tools, Shop, & Garage Equip.	GEN-39400-Measuring Wheel
253	39400-Tools, Shop, & Garage Equip.	GEN-39400-Miscellaneous Equip
254	39400-Tools, Shop, & Garage Equip.	GEN-39400-Miscellaneous Equip
255	39400-Tools, Shop, & Garage Equip.	GEN-39400-Mower
256	39400-Tools, Shop, & Garage Equip.	GEN-39400-Multimeter
257	39400-Tools, Shop, & Garage Equip.	GEN-39400-Odorant Equip
258	39400-Tools, Shop, & Garage Equip.	GEN-39400-Paving Breaker
259	39400-Tools, Shop, & Garage Equip.	GEN-39400-Pipe Cutter
260	39400-Tools, Shop, & Garage Equip.	GEN-39400-Pipe Locator
261	39400-Tools, Shop, & Garage Equip.	GEN-39400-Pipe Threader
262	39400-Tools, Shop, & Garage Equip.	GEN-39400-Plugging Equip
263	39400-Tools, Shop, & Garage Equip.	GEN-39400-Pressure Washer
264	39400-Tools, Shop, & Garage Equip.	GEN-39400-Printer
265	39400-Tools, Shop, & Garage Equip.	GEN-39400-Probe Bar
266	39400-Tools, Shop, & Garage Equip.	GEN-39400-Probe Bar
267	39400-Tools, Shop, & Garage Equip.	GEN-39400-Pump
268	39400-Tools, Shop, & Garage Equip.	GEN-39400-Rheostat Variable
269	39400-Tools, Shop, & Garage Equip.	GEN-39400-Rotary Hammer
270	39400-Tools, Shop, & Garage Equip.	GEN-39400-Saw
271	39400-Tools, Shop, & Garage Equip.	GEN-39400-Saw
272	39400-Tools, Shop, & Garage Equip.	GEN-39400-Shoring Equip
273	39400-Tools, Shop, & Garage Equip.	GEN-39400-Soil Resistance
274	39400-Tools, Shop, & Garage Equip.	GEN-39400-Soil Resistance
275	39400-Tools, Shop, & Garage Equip.	GEN-39400-Squeeze Off Equip
276	39400-Tools, Shop, & Garage Equip.	GEN-39400-Stand
277	39400-Tools, Shop, & Garage Equip.	GEN-39400-Tamper/Compactor
278	39400-Tools, Shop, & Garage Equip.	GEN-39400-Tapping Machine
279	39400-Tools, Shop, & Garage Equip.	GEN-39400-Tester
280	39400-Tools, Shop, & Garage Equip.	GEN-39400-Threader
281	39400-Tools, Shop, & Garage Equip.	GEN-39400-Tool Box
282	39400-Tools, Shop, & Garage Equip.	GEN-39400-Tool Box
283	39400-Tools, Shop, & Garage Equip.	GEN-39400-Vise
284	39400-Tools, Shop, & Garage Equip.	GEN-39400-Vise
285	39400-Tools, Shop, & Garage Equip.	GEN-39400-Weed Eater
286	39400-Tools, Shop, & Garage Equip.	GEN-39400-Welder
287	39400-Tools, Shop, & Garage Equip.	GEN-39400-Yard Improvement
288	39500-Laboratory Equipment	GEN-39500-Miscellaneous Equip
289	39600-Power Operated Equipment	GEN-39600-Air Compressor
290	39600-Power Operated Equipment	GEN-39600-Backhoe
291	39600-Power Operated Equipment	GEN-39600-Boring Equip
292	39600-Power Operated Equipment	GEN-39600-Forklift
293	39600-Power Operated Equipment	GEN-39600-Generator
294	39600-Power Operated Equipment	GEN-39600-Miscellaneous Equip

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Property Unit Listing
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Line No.	Property Group	Property Unit
295	39600-Power Operated Equipment	GEN-39600-Tamper/Compactor
296	39600-Power Operated Equipment	GEN-39600-Trailer
297	39600-Power Operated Equipment	GEN-39600-Trailer
298	39600-Power Operated Equipment	GEN-39600-Trencher
299	39700-Communication Equipment	GEN-39700-Antenna
300	39700-Communication Equipment	GEN-39700-Communication Equip
301	39700-Communication Equipment	GEN-39700-Communication Equip
302	39700-Communication Equipment	GEN-39700-Computer Hardware
303	39700-Communication Equipment	GEN-39700-Fax Machine
304	39700-Communication Equipment	GEN-39700-Miscellaneous Equip
305	39700-Communication Equipment	GEN-39700-Pager
306	39700-Communication Equipment	GEN-39700-Radio Equip
307	39700-Communication Equipment	GEN-39700-Radio Equip
308	39700-Communication Equipment	GEN-39700-Telephone Equip
309	39700-Communication Equipment	GEN-39700-Telephone Equip
310	39705-Comm. Equip. - Telemetering	GEN-39705-Communication Equip
311	39705-Comm. Equip. - Telemetering	GEN-39705-Radio Equip
312	39705-Comm. Equip. - Telemetering	GEN-39705-Telemetering Equip
313	39800-Miscellaneous Equipment	GEN-39800-Audio & Video Equip
314	39800-Miscellaneous Equipment	GEN-39800-Cart
315	39800-Miscellaneous Equipment	GEN-39800-Computer Equip
316	39800-Miscellaneous Equipment	GEN-39800-Computer Hardware
317	39800-Miscellaneous Equipment	GEN-39800-Computer Software
318	39800-Miscellaneous Equipment	GEN-39800-Dolly
319	39800-Miscellaneous Equipment	GEN-39800-Dolly
320	39800-Miscellaneous Equipment	GEN-39800-Fax Machine
321	39800-Miscellaneous Equipment	GEN-39800-Ice Maker
322	39800-Miscellaneous Equipment	GEN-39800-Microwave Oven
323	39800-Miscellaneous Equipment	GEN-39800-Microwave Oven
324	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip
325	39800-Miscellaneous Equipment	GEN-39800-Miscellaneous Equip
326	39800-Miscellaneous Equipment	GEN-39800-Overhead Projector
327	39800-Miscellaneous Equipment	GEN-39800-Pipe Cutter
328	39800-Miscellaneous Equipment	GEN-39800-Projector Screen
329	39800-Miscellaneous Equipment	GEN-39800-Refrigerator
330	39800-Miscellaneous Equipment	GEN-39800-Refrigerator
331	39800-Miscellaneous Equipment	GEN-39800-Sign
332	39800-Miscellaneous Equipment	GEN-39800-Sign
333	39800-Miscellaneous Equipment	GEN-39800-Table
334	39900-Other Tangible Property	GEN-39900-Computer Hardware
335	39900-Other Tangible Property	GEN-39900-Computer Software
336	39900-Other Tangible Property	GEN-39900-Miscellaneous Equip
337	39901-Oth Tang Prop - Servers - H/W	GEN-39901-Computer Equip
338	39901-Oth Tang Prop - Servers - H/W	GEN-39901-Computer Hardware
339	39901-Oth Tang Prop - Servers - H/W	GEN-39901-Computer Software
340	39901-Oth Tang Prop - Servers - H/W	GEN-39901-Network Hardware
341	39901-Oth Tang Prop - Servers - H/W	GEN-39901-Server Hardware
342	39902-Oth Tang Prop - Servers - S/W	GEN-39902-Computer Software
343	39902-Oth Tang Prop - Servers - S/W	GEN-39902-Server Software

Line No.	Property Group	Property Unit
344	39903-Oth Tang Prop - Network - H/W	GEN-39903-Computer Equip
345	39903-Oth Tang Prop - Network - H/W	GEN-39903-Computer Hardware
346	39904-Oth Tang Prop - CPU	GEN-39904-Computer Hardware
347	39905-Oth Tang Prop - MF Hardware	GEN-39905-Computer Equip
348	39906-Oth Tang Prop - PC Hardware	GEN-39906-Computer Equip
349	39906-Oth Tang Prop - PC Hardware	GEN-39906-Computer Hardware
350	39906-Oth Tang Prop - PC Hardware	GEN-39906-Computer Monitor
351	39906-Oth Tang Prop - PC Hardware	GEN-39906-Computer Software
352	39906-Oth Tang Prop - PC Hardware	GEN-39906-Laptop
353	39906-Oth Tang Prop - PC Hardware	GEN-39906-Laptop
354	39906-Oth Tang Prop - PC Hardware	GEN-39906-Overhead Projector
355	39906-Oth Tang Prop - PC Hardware	GEN-39906-Printer
356	39906-Oth Tang Prop - PC Hardware	GEN-39906-Work Bench
357	39907-Oth Tang Prop - PC Software	GEN-39907-Computer Software
358	39907-Oth Tang Prop - PC Software	GEN-39907-Computer Software
359	39908-Oth Tang Prop - Appl Software	GEN-39908-Computer Hardware
360	39908-Oth Tang Prop - Appl Software	GEN-39908-Computer Software
361	39908-Oth Tang Prop - Appl Software	GEN-39908-Telemetry Equip
362	39909-Oth Tang Prop - Mainframe S/W	GEN-39909-Computer Software
363	39924-Oth Tang Prop - Gen. Starup C	GEN-39924-Computer Software
364	39924-Oth Tang Prop - Gen. Starup C	GEN-39924-Miscellaneous Equip
365	30100-Organization	INT-30100-Plant Organization
366	30200-Franchises & Consents	INT-30200-Franchise
367	30300-Misc. Intangible Plant	INT-30300-Plant Organization
368	31100-Liquefied Petro Gas Equip.	PRD-31100-Liquified Petroleum Gas E
369	36510-Land & Land Rights	TRN-36510-Land & Land Rights
370	36520-Rights-Of-Way	TRN-36520-Land & Land Rights
371	36600-Structures & Improvements	TRN-36600-Structures & Improvements
372	36700-Mains - Cathodic Protection	TRN-36700-Anode
373	36700-Mains - Cathodic Protection	TRN-36700-Cathodic Protection
374	36700-Mains - Cathodic Protection	TRN-36700-Groundbed
375	36700-Mains - Cathodic Protection	TRN-36700-Rectifier
376	36701-Mains - Steel	TRN-36701-Aerial Crossing
377	36701-Mains - Steel	TRN-36701-Concrete Vault
378	36701-Mains - Steel	TRN-36701-Main, Steel, 1in<X<=2 in
379	36701-Mains - Steel	TRN-36701-Main, Steel, 2 in<X<=3 in
380	36701-Mains - Steel	TRN-36701-Main, Steel, 3 in<X<=4 in
381	36701-Mains - Steel	TRN-36701-Main, Steel, 4 in<X<=6 in
382	36701-Mains - Steel	TRN-36701-Main, Steel, 6 in<X<=8in
383	36701-Mains - Steel	TRN-36701-Main, Steel, 8 in<X<=12 i
384	36701-Mains - Steel	TRN-36701-Main, Steel, X<=1in
385	36701-Mains - Steel	TRN-36701-Odorant Equip
386	36702-Mains - Plastic	TRN-36702-Main, PE, 1In.<X =2In.
387	36702-Mains - Plastic	TRN-36702-Main, PE, 3In.<X=4In.
388	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Heating Equip
389	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Meter, Class 9 Meter
390	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Odorant Equip
391	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Regulator Station
392	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Regulator, Hi Pressure >

Line

No.	Property Group	Property Unit
393	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Station Piping
394	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Telemetering Equip
395	36900-Meas. & Reg. Sta. Equipment	TRN-36900-Valve - Regulator Station
396	37000-Communication Equipment	TRN-37000-Telemetering Equip