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Appendix A

Schedule 1 Eligible ISRS Replacements

Schedule 2 Retirements

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

Mar-11

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37600	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	(182.41)	11	0.0012750	(2.56)	(2.79)
37600	060.17173	COKS 3371 NON GROWTH FUNCTIONAL	Mar-10	399.57	12	0.0012750	6.11	6.11
37600	060.17174	COKS 3371 LEAKAGE FUNCTIONAL	Mar-10	126.54	12	0.0012750	1.94	1.94
37601	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	(1,312.66)	11	0.0012750	(18.41)	(20.08)
37601	060.17173	COKS 3371 NON GROWTH FUNCTIONAL	Mar-10	1,822.96	12	0.0012750	27.89	27.89
37601	060.17174	COKS 3371 LEAKAGE FUNCTIONAL	Mar-10	520.02	12	0.0012750	7.96	7.96
37602	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	2,097.86	11	0.0012750	29.42	32.10
37602	060.17028	060.81.3143.BUTLER PVC REP	Mar-10	21.73	12	0.0012750	0.33	0.33
37602	060.17173	COKS 3371 NON GROWTH FUNCTIONAL	Mar-10	4,854.54	12	0.0012750	74.27	74.27
37602	060.17174	COKS 3371 LEAKAGE FUNCTIONAL	Mar-10	7,380.26	12	0.0012750	112.61	112.61
TOTALS - WEST DIVISION				15,708.41			239.56	240.34

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37600	050.19545	050.MO. JacksonIntegFunct2008	Mar-10	(249.71)	12	0.0012750	(3.82)	(3.82)
37600	050.19551	050.MO. SikestonIntegFunct2008	Mar-10	(3,317.98)	12	0.0012750	(50.77)	(50.77)
37600	050.22365	050.MO. CaruthersIntegFunct2010	Mar-10	3,808.19	12	0.0012750	58.27	58.27
37600	050.22367	050.MO. JacksonIntegFunct2010	Jul-10	2,204.88	8	0.0012750	22.49	33.73
37600	050.22369	050.MO. MaldenIntegFunct2010	Mar-10	7,323.91	12	0.0012750	112.06	112.06
37600	050.22370	050.MO. SikestonIntegFunct2010	Apr-10	907.81	11	0.0012750	12.73	13.89
37601	050.19541	050.MO. CaruthersIntegFunct2008	Mar-10	(13,152.45)	12	0.0012750	(201.23)	(201.23)
37601	050.19545	050.MO. JacksonIntegFunct2008	Mar-10	(32,181.35)	12	0.0012750	(492.37)	(492.37)
37601	050.19549	050.MO. MaldenIntegFunct2008	Mar-10	(2,046.64)	12	0.0012750	(31.31)	(56.51)
37601	050.20944	050.MO. SikestonIntegFunct2008	Mar-10	(3,693.37)	12	0.0012750	(56.51)	(56.51)
37601	050.21015	To repair costs of cut 10" transmission line by 3rd party gas lost	Mar-10	(13,534.97)	12	0.0012750	(207.09)	(207.09)
37601	050.21023	050.MO. CaruthersIntegFunct2009	Mar-10	(3,491.58)	12	0.0012750	(53.42)	(53.42)
37601	050.21025	050.MO. MaldenIntegFunct2009	Mar-10	(9,954.31)	12	0.0012750	(152.30)	(152.30)
37601	050.22365	050.MO. SikestonIntegFunct2010	Mar-10	(3,388.04)	12	0.0012750	(51.79)	(51.79)
37601	050.22367	050.MO. CaruthersIntegFunct2010	Mar-10	4,232.29	12	0.0012750	64.75	64.75
37601	050.22369	050.MO. JacksonIntegFunct2010	Apr-10	10,478.21	11	0.0012750	146.96	160.32
37601	050.22370	050.MO. MaldenIntegFunct2010	Mar-10	335.01	12	0.0012750	5.13	5.13
37601	050.22404	050.MO. SikestonIntegFunct2010	May-10	516.30	10	0.0012750	6.58	7.90
37601	050.22406	050.MO. CaruthersIntegFunct2010	Mar-10	5,075.58	12	0.0012750	77.66	77.66
37601	050.22409	050.MO. JacksonIntegFunct2010	Mar-10	32,049.90	12	0.0012750	490.36	490.36
37601	050.23034	050.MO. SikestonIntegFunct2010	Mar-10	5,637.12	12	0.0012750	86.25	86.25
37601	050.23038	Replacing control valves at the 6 inch Arbyrd lake station and 10 inch	Mar-10	9.92	12	0.0012750	0.15	0.15
37601	050.23038	Replace exploded 2 inch steel ditch crossing with bore	Mar-10	29,668.84	12	0.0012750	453.93	453.93
37601	050.23260	Replace Reg Station on Hwy H in Miner, MO	Aug-10	27,430.17	7	0.0012750	244.81	419.68
37601	050.23319	050.072.3375.Hwy 25 Rel	Sep-10	115,929.15	6	0.0012750	886.86	1,773.72
37602	050.19541	050.MO. CaruthersIntegFunct2008	Mar-10	(613.62)	12	0.0012750	(9.39)	(9.39)
37602	050.19545	050.MO. JacksonIntegFunct2008	Mar-10	29,084.95	12	0.0012750	445.00	445.00
37602	050.19549	050.MO. MaldenIntegFunct2008	Mar-10	2,046.64	12	0.0012750	31.31	31.31
37602	050.19551	050.MO. SikestonIntegFunct2008	Mar-10	396.68	12	0.0012750	6.07	6.07
37602	050.21015	050.MO. CaruthersIntegFunct2009	Mar-10	(6,276.70)	12	0.0012750	(96.03)	(96.03)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37602	050.21023	050.MO.MaldenIntegFunc2009	Mar-10	(3,074.89)	12	0.0012750	(47.05)	(47.05)
37602	050.21025	050.MO.SikestonIntegFunc2009	Mar-10	3,385.04	12	0.0012750	51.79	51.79
37602	050.22020	1265 ft 4 in Main ext on E Main St	Mar-10	136.05	12	0.0012750	2.08	2.08
37602	050.22315	MODot Hwy Relocation on SR 34 in Piedmont	Apr-10	126,738.24	11	0.0012750	1,777.50	1,939.10
37602	050.22365	050.MO.CaruthIntegFunc2010	Mar-10	5,422.17	12	0.0012750	82.96	82.96
37602	050.22367	050.MO.JacksonIntegFunc2010	Mar-10	16,917.48	12	0.0012750	258.84	258.84
37602	050.22369	050.MO.MaldenIntegFunc2010	Mar-10	642.23	12	0.0012750	9.83	9.83
37602	050.22370	050.MO.SikestonIntegFunc2010	Mar-10	18,099.91	12	0.0012750	276.93	276.93
37602	050.22404	050.MO.CaruthLeakFunc2010	Mar-10	2,887.34	12	0.0012750	44.18	44.18
37602	050.22406	050.MO.JacksonLeakFunc2010	Mar-10	5,990.80	12	0.0012750	91.66	91.66
37602	050.22409	050.MO.SikestonLeakFunc2010	Mar-10	13,110.00	12	0.0012750	200.58	200.58
37602	050.23050	Bore 2 in PE to replace exposed Ditch crossing	Mar-10	949.99	12	0.0012750	14.53	14.53
37602	050.23307	Project to relocate approx. 250 ft of 4 in PE due to conflicts in cor	Jun-10	3,331.07	9	0.0012750	38.22	50.97
37602	050.23688	050.072.3375.Missouri Repl	Sep-10	4,310.75	6	0.0012750	32.98	66.95
TOTALS - SOUTHEAST MISSOURI DIVISION				384,084.01			4,580.37	5,876.50

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37600	050.20302	050.MO.KirksIntegFunc2008v2	Mar-10	1,418.84	12	0.0028583	48.70	48.70
37600	050.22364	050.MO.CantonIntegFunc2010	Mar-10	4,325.88	12	0.0028583	148.38	148.38
37600	050.22366	050.MO.HannibalIntegFunc2010	Apr-10	2,196.46	11	0.0028583	69.06	75.34
37600	050.22407	050.MO.KirksvilleLeakFunc2010	May-10	71.80	10	0.0028583	2.05	2.46
37601	050.20302	050.MO.KirksIntegFunc2008v2	Mar-10	(16,113.63)	12	0.0028583	(552.70)	(552.70)
37601	050.21021	050.MO.KirksIntegFunc2009	Mar-10	(161.93)	12	0.0028583	(5.55)	(5.55)
37601	050.22366	050.MO.HannibalIntegFunc2010	Mar-10	32,539.58	12	0.0028583	1,116.11	1,116.11
37601	050.22403	050.MO.CantonLeakFunc2010	Mar-10	545.13	12	0.0028583	18.70	18.70
37601	050.22405	050.MO.HannibalLeakFunc2010	Mar-10	2,557.98	12	0.0028583	87.74	87.74
37601	050.22407	050.MO.KirksvilleLeakFunc2010	Mar-10	773.79	12	0.0028583	26.54	26.54
37601	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe g	Aug-10	130,071.92	7	0.0028583	2,602.52	4,461.47
37601	050.23286	Lower 150 lf of 6 inch transmission main.	Aug-10	(1,738.03)	7	0.0028583	(34.78)	(59.61)
37601	050.23426	050.097.3370.Fabius South	Sep-10	90,905.50	6	0.0028583	1,559.03	3,118.06
37601	050.23427	050.097.3370.Fabius North	Sep-10	89,374.91	6	0.0028583	1,532.78	3,065.56
37602	050.20302	050.MO.KirksIntegFunc2008v2	Mar-10	14,693.79	12	0.0028583	504.00	504.00
37602	050.21021	050.MO.KirksIntegFunc2009	Mar-10	161.93	12	0.0028583	5.55	5.55
37602	050.22364	050.MO.CantonIntegFunc2010	Mar-10	543.83	12	0.0028583	18.65	18.65
37602	050.22366	050.MO.HannibalIntegFunc2010	Mar-10	5,006.79	12	0.0028583	171.73	171.73
37602	050.22368	050.MO.KirksIntegFunc2010	Mar-10	2,090.21	12	0.0028583	71.69	71.69
37602	050.22403	050.MO.CantonLeakFunc2010	Mar-10	311.05	12	0.0028583	10.67	10.67
37602	050.22476	Relocate approximately 850 lf of 2 inch PE and 2250 lf of 4 inch P	Mar-10	111,478.43	12	0.0028583	3,823.71	3,823.71
37602	050.23247	Replace 9,000 ft of low pressure system in Hannibal, MO. This sy	Jul-10	10,789.51	8	0.0028583	246.72	370.08
37602	050.23254	Relocate existing facilities to accommodate an area for a new Dolar	Jun-10	(2,036.66)	9	0.0028583	(52.39)	(69.86)
37602	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe g	Aug-10	34,847.04	7	0.0028583	697.23	1,195.25
37602	050.23328	050.097.3336.Han.CI	Sep-10	485,328.51	6	0.0028583	8,323.38	16,646.77
TOTALS - NORTHEAST MISSOURI DIVISION				999,963.64			20,439.52	34,299.44

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
TOTAL MAIN REPLACEMENT ADDITIONS				1,399,776.06			25,259.45	40,416.28

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	1,646.79	11	0.0041667	75.48	82.34
38000	060.16401	COKS BUTLER NON GROWTH FUNCTIONAL	Mar-10	384.87	12	0.0041667	19.24	19.24
38000	060.17028	060.81.3143.BUTLER PVC REP	Mar-10	3.64	12	0.0041667	0.18	0.18
38000	060.17173	COKS 3371 NON GROWTH FUNCTIONAL	Mar-10	19,091.30	12	0.0041667	954.57	954.57
38000	060.17174	COKS 3371 LEAKAGE FUNCTIONAL	Mar-10	7,971.80	12	0.0041667	398.58	398.58

TOTALS - WEST DIVISION

29,098.20 1,448.05 1,454.91

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38000	050.19541	050.MO.CaruthersIntegFunct2008	Mar-10	13,766.07	12	0.0041667	688.30	688.30
38000	050.21015	050.MO.CaruthersIntegFunct2009	Mar-10	9,768.28	12	0.0041667	488.41	488.41
38000	050.21023	050.MO.MaldenIntegFunct2009	Mar-10	13,029.20	12	0.0041667	651.46	651.46
38000	050.22365	050.MO.CaruthersIntegFunct2010	Mar-10	23,249.01	12	0.0041667	1,162.45	1,162.45
38000	050.22367	050.MO.JacksonIntegFunct2010	Mar-10	51,079.40	12	0.0041667	2,553.97	2,553.97
38000	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	21,905.94	12	0.0041667	1,095.30	1,095.30
38000	050.22370	050.MO.SikestonIntegFunct2010	Mar-10	49,057.64	12	0.0041667	2,452.88	2,452.88
38000	050.22404	050.MO.CaruthersLeakFunct2010	Mar-10	1,514.19	12	0.0041667	75.71	75.71
38000	050.22406	050.MO.JacksonLeakFunct2010	Mar-10	(836.50)	12	0.0041667	(41.83)	(41.83)
38000	050.22408	050.MO.MaldenLeakFunct2010	Mar-10	(163.49)	12	0.0041667	(8.17)	(8.17)
38000	050.22409	050.MO.SikestonLeakFunct2010	Mar-10	16,076.31	12	0.0041667	803.82	803.82
38000	050.23319	050.072.3375.Hwy 26 Rel	Sep-10	5,774.10	6	0.0041667	144.35	288.71
38000	050.23737	SikestonIntegServices	Sep-10	(367.89)	6	0.0041667	(9.19)	(18.38)

TOTALS - SOUTHEAST MISSOURI DIVISION

203,852.46 10,057.46 10,192.63

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	050.17894	Canton Integrity Functional 2007	Jun-10	(12.73)	9	0.0042750	(0.49)	(0.65)
38000	050.20302	050.MO.KirksIntegFunct2008v2	Jul-10	330.06	8	0.0042750	11.29	16.93
38000	050.22364	050.MO.CantonIntegFunct2010	Mar-10	259,098.51	12	0.0042750	13,291.75	13,291.75
38000	050.22366	050.MO.HannibalIntegFunct2010	Mar-10	319,257.47	12	0.0042750	16,377.91	16,377.91
38000	050.22368	050.MO.KirksIntegFunct2010	Mar-10	17,831.35	12	0.0042750	914.75	914.75
38000	050.22403	050.MO.CantonLeakFunct2010	Mar-10	272.09	12	0.0042750	13.96	13.96
38000	050.22407	050.MO.KirksvilleLeakFunct2010	Mar-10	15,867.96	12	0.0042750	814.03	814.03
38000	050.23731	CantonIntegServices	Sep-10	85.85	6	0.0042750	2.20	4.40

TOTALS - NORTHEAST MISSOURI DIVISION

612,730.56 31,425.40 31,433.08

TOTAL SERVICE REPLACEMENT ADDITIONS

845,681.22 42,930.91 43,080.62

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
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ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38100	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Jun-10	373.51	9	0.0018000	6.05	8.07
38100	060.17913	060.3371 Butler NG Meters	Sep-10	1,812.60	6	0.0018000	19.58	39.15
38200	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	(2,249.58)	11	0.0025000	(61.86)	(67.49)
38200	060.17028	060.81.3143.BUTLER PVC REP	Mar-10	0.81	12	0.0025000	0.02	0.02
38200	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Mar-10	53,259.39	12	0.0025000	1,597.78	1,597.78
38200	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Mar-10	5,352.33	12	0.0025000	160.57	160.57
38300	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Jun-10	149.40	9	0.0037917	5.10	6.80

TOTALS - WEST DIVISION

58,698.46	1,727.24	1,744.90
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ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.21015	050.MO. CaruthersIntegFunct2009	Mar-10	(33,722.43)	12	0.0018000	(728.40)	(728.40)
38100	050.21019	050.MO. JacksonIntegFunct2009	Mar-10	(9,142.56)	12	0.0018000	(197.48)	(197.48)
38100	050.21023	050.MO. MaldenIntegFunct2009	Mar-10	(5,909.67)	12	0.0018000	(127.65)	(127.65)
38100	050.21025	050.MO. SikestonIntegFunct2009	Mar-10	(32,671.63)	12	0.0018000	(705.71)	(705.71)
38100	050.22365	050.MO. CaruthersIntegFunct2010	Mar-10	19,796.31	12	0.0018000	427.60	427.60
38100	050.22367	050.MO. JacksonIntegFunct2010	Mar-10	9,736.73	12	0.0018000	210.31	210.31
38100	050.22369	050.MO. MaldenIntegFunct2010	Mar-10	8,053.23	12	0.0018000	173.95	173.95
38100	050.22370	050.MO. SikestonIntegFunct2010	Mar-10	30,721.38	12	0.0018000	663.58	663.58
38200	050.19545	050.MO. JacksonIntegFunct2008	Mar-10	3,346.11	12	0.0024667	99.04	99.04
38200	050.19551	050.MO. SikestonIntegFunct2008	Mar-10	6,614.67	12	0.0024667	195.79	195.79
38200	050.21015	050.MO. CaruthersIntegFunct2009	Mar-10	35,354.78	12	0.0024667	1,046.50	1,046.50
38200	050.21019	050.MO. JacksonIntegFunct2009	Mar-10	11,880.98	12	0.0024667	351.68	351.68
38200	050.21023	050.MO. MaldenIntegFunct2009	Mar-10	7,305.46	12	0.0024667	216.24	216.24
38200	050.21025	050.MO. SikestonIntegFunct2009	Mar-10	40,520.29	12	0.0024667	1,199.40	1,199.40
38200	050.22365	050.MO. CaruthersIntegFunct2010	Mar-10	110,581.23	12	0.0024667	3,273.20	3,273.20
38200	050.22367	050.MO. JacksonIntegFunct2010	Mar-10	24,579.42	12	0.0024667	727.55	727.55
38200	050.22369	050.MO. MaldenIntegFunct2010	Mar-10	60,910.82	12	0.0024667	1,802.96	1,802.96
38200	050.22370	050.MO. SikestonIntegFunct2010	Mar-10	60,449.75	12	0.0024667	1,789.31	1,789.31
38200	050.22408	050.MO. JacksonIntegFunct2010	Mar-10	231.58	12	0.0024667	6.85	6.85
38200	050.23773	JacksonIntegMeters	Sep-10	15.56	6	0.0024667	0.23	0.46
38300	050.21015	050.MO. CaruthersIntegFunct2009	Mar-10	(1,632.35)	12	0.0034917	(68.40)	(68.40)
38300	050.21019	050.MO. JacksonIntegFunct2009	Mar-10	(2,738.42)	12	0.0034917	(114.74)	(114.74)
38300	050.21023	050.MO. MaldenIntegFunct2009	Mar-10	(1,395.79)	12	0.0034917	(58.48)	(58.48)
38300	050.21025	050.MO. SikestonIntegFunct2009	Mar-10	(7,848.66)	12	0.0034917	(328.86)	(328.86)
38300	050.22365	050.MO. CaruthersIntegFunct2010	Mar-10	12,265.98	12	0.0034917	513.94	513.94
38300	050.22367	050.MO. JacksonIntegFunct2010	Mar-10	3,130.92	12	0.0034917	131.19	131.19
38300	050.22369	050.MO. MaldenIntegFunct2010	Mar-10	476.25	12	0.0034917	19.95	19.95
38300	050.22370	050.MO. SikestonIntegFunct2010	Mar-10	5,351.33	12	0.0034917	224.22	224.22

TOTALS - SOUTHEAST MISSOURI DIVISION

356,261.32	10,743.77	10,744.00
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UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION								
38100	050.21021	050.MO.KirksIntegFunct2009	Mar-10	(29,810.21)	12	0.0021000	(751.22)	(751.22)
38100	050.22364	050.MO.CantonIntegFunct2010	Mar-10	5,787.62	12	0.0021000	145.85	145.85
38100	050.22366	050.MO.HamibalIntegFunct2010	Mar-10	17,402.32	12	0.0021000	438.54	438.54
38100	050.22368	050.MO.KirksIntegFunct2010	Mar-10	12,728.88	12	0.0021000	320.77	320.77
38100	050.23774	KirksvilleIntegMeters	Sep-10	10.20	6	0.0021000	0.13	0.26
38200	050.17894	Canton Integrity Functional 2007	Jun-10	12.73	9	0.0032583	0.37	0.50
38200	050.21021	050.MO.KirksIntegFunct2009	Mar-10	38,069.83	12	0.0032583	1,488.53	1,488.53
38200	050.22364	050.MO.CantonIntegFunct2010	Mar-10	17,278.98	12	0.0032583	675.61	675.61
38200	050.22366	050.MO.HamibalIntegFunct2010	Mar-10	38,242.99	12	0.0032583	1,495.30	1,495.30
38200	050.22368	050.MO.KirksIntegFunct2010	Mar-10	40,135.67	12	0.0032583	1,569.30	1,569.30
38200	050.22407	050.MO.KirksvilleLeakFunct2010	Mar-10	324.84	12	0.0032583	12.70	12.70
38200	050.23774	KirksvilleIntegMeters	Sep-10	34.14	6	0.0032583	0.67	1.33
38300	050.21021	050.MO.KirksIntegFunct2009	Mar-10	(8,259.62)	12	0.0027000	(267.61)	(267.61)
38300	050.22364	050.MO.CantonIntegFunct2010	Mar-10	470.33	12	0.0027000	15.24	15.24
38300	050.22366	050.MO.HamibalIntegFunct2010	Mar-10	3,231.18	12	0.0027000	104.69	104.69
38300	050.22368	050.MO.KirksIntegFunct2010	Mar-10	9,401.54	12	0.0027000	304.61	304.61
TOTALS - NORTHEAST MISSOURI DIVISION				145,061.42			5,553.48	5,554.40
TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS				560,021.20			18,024.49	18,043.30

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION								
37900	050.23260	Replace Reg. Station on Hwy H in Miner, MO	Aug-10	21,196.53	7	0.0026250	389.49	667.69
37900	050.23319	050.072.3375 Hwy 25 Rel	Sep-10	17,402.17	6	0.0026250	274.08	548.17
TOTALS - SOUTHEAST MISSOURI DIVISION				38,598.70			663.57	1,215.86

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37900	050.21616	Replace a district regulator station in the town on Ashlon, MO. Th	Jul-10	4,102.93	8	0.0015750	51.70	77.55
37900	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe ga	Aug-10	316.92	7	0.0015750	3.49	5.99
TOTALS - NORTHEAST MISSOURI DIVISION				4,419.85			55.19	83.54
TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS				43,018.55			718.76	1,299.40
TOTAL ISRS ELIGIBLE ADDITIONS				2,848,497.03			86,933.61	102,839.60

RETIREMENTS - MAIN REPLACEMENTS, WEST DIVISION

Mar-11

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37602	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	May-10	(3.22)	10	0.0012750	(0.04)	(0.05)
37602	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Aug-10	(1.13)	7	0.0012750	(0.01)	(0.02)
TOTALS - WEST DIVISION				(4.35)			(0.05)	(0.07)

RETIREMENTS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37601	050.22367	050.MO. JacksonIntegFunct2010	Sep-10	(137.72)	6	0.0012750	(1.05)	(2.11)
37601	050.22370	050.MO. SikestonIntegFunct2010	Sep-10	(107.71)	6	0.0012750	(0.82)	(1.65)
37601	050.22408	050.MO. MaldenLeakFunct2010	Sep-10	(37.99)	6	0.0012750	(0.29)	(0.56)
37601	050.22409	050.MO. SikestonLeakFunct2010	Sep-10	(571.94)	6	0.0012750	(4.38)	(8.75)
37601	050.23038	Replace exposed 2 inch steel ditch crossing with bore	Sep-10	(130.90)	6	0.0012750	(1.00)	(2.00)
37601	050.23260	Replace Reg Station on Hwy H in Miner, MO	Sep-10	(730.48)	6	0.0012750	(5.59)	(11.18)
37601	050.23319	050.072.3375 Hwy 25 Rel	Sep-10	(5,290.34)	6	0.0012750	(40.47)	(80.94)
37601	050.23688	050.072.3375 Missouri Repl	Sep-10	(768.90)	6	0.0012750	(5.88)	(11.76)
37602	050.21025	050.MO. SikestonIntegFunct2009	Sep-10	(899.82)	6	0.0012750	(6.88)	(13.76)
37602	050.22089	050.072.3374 Goldenrod RL	Sep-10	(350.36)	6	0.0012750	(2.89)	(5.36)
37602	050.22409	050.MO. SikestonLeakFunct2010	Sep-10	(13.04)	6	0.0012750	(0.10)	(0.20)
37602	050.22315	MO/Dot Hwy Relocation on SR 34 in Piedmont	Sep-10	(13,536.16)	6	0.0012750	(103.55)	(207.10)
37602	050.23307	Project to relocate approx. 250 ft of 4 in PE due to conflicts in construction of drive	Sep-10	(2,136.07)	6	0.0012750	(16.34)	(32.68)
TOTALS - SOUTHEAST MISSOURI DIVISION				(24,711.23)			(189.03)	(378.07)

RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	050.22368	050.MO. KirksIntegFunct2010	Sep-10	(219.36)	6	0.0028583	(3.76)	(7.52)
37601	050.23247	050.097.3335 W Olive Repair	Sep-10	(178.40)	6	0.0028583	(3.06)	(6.12)
37601	050.23254	050.097.3370 Dollar General	Sep-10	(584.76)	6	0.0012750	(4.47)	(8.95)
37601	050.23255	050.097.3370 HWY 63 II	Sep-10	(139,512.77)	6	0.0012750	(1,067.27)	(2,134.55)
37601	050.23328	050.097.3336 Han.CI	Sep-10	(37,273.30)	6	0.0028583	(639.23)	(1,278.46)
37601	050.23426	050.097.3370 Fabius North	Sep-10	(25,140.18)	6	0.0012750	(192.32)	(384.64)
37601	050.23427	050.097.3370 Fabius South	Sep-10	(24,938.71)	6	0.0012750	(190.78)	(381.56)
37602	050.22476	Relocate approximately 850 lf of 2 inch PE and 2250 lf of 4 inch PE for the Hwy 63	Mar-10	(8,988.55)	12	0.0012750	(137.52)	(137.52)
37602	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe gas line to accomo	Sep-10	(2,158.20)	6	0.0012750	(16.51)	(33.02)
37602	050.23328	050.097.3336 Han.CI	Sep-10	(2,948.35)	6	0.0028583	(50.56)	(101.13)

TOTALS - NORTHEAST MISSOURI DIVISION

(241,942.58) (2,305.48) (4,473.47)

TOTAL MAIN REPLACEMENT RETIREMENTS

(266,658.16) (2,494.56) (4,851.61)

RETIREMENTS - SERVICE REPLACEMENTS, SOUTHEAST DIVISION

38000	050.19549	050.MO.MaldenIntegFunct2008	Sep-10	(7,893.88)	6	0.0041667	(197.35)	(394.69)
38000	050.22367	050.MO.JacksonIntegFunct2010	Sep-10	(65,227.33)	6	0.0041667	(1,630.68)	(3,261.37)
38000	050.22369	050.MO.MaldenIntegFunct2010	Sep-10	(3,776.25)	6	0.0041667	(94.41)	(188.81)
38000	050.22370	050.MO.SikestonIntegFunct2010	Sep-10	(10,570.37)	6	0.0041667	(264.26)	(528.52)
TOTALS - SOUTHEAST DIVISION				(87,467.83)			(2,186.70)	(4,373.39)

RETIREMENTS - SERVICE REPLACEMENTS, NORTHEAST DIVISION

38000	050.19539	050.MO.CantonIntegFunct2008	Jul-10	55.44	8	0.0042750	1.90	2.84
38000	050.21013	050.MO.CantonIntegFunct2009	Sep-10	(5,227.89)	6	0.0042750	(134.10)	(268.19)
38000	050.22364	050.MO.CantonIntegFunct2010	Sep-10	(54,721.39)	6	0.0042750	(1,403.60)	(2,807.21)
38000	050.22366	050.MO.HannibalIntegFunct2010	Sep-10	(163,582.60)	6	0.0042750	(4,195.89)	(8,391.79)
38000	050.22368	050.MO.KirksvilleIntegFunct2010	Sep-10	(1,047.94)	6	0.0042750	(26.86)	(53.76)
38000	050.22407	050.MO.KirksvilleLeakFunct2010	Sep-10	(1,047.94)	6	0.0042750	(26.86)	(53.76)
38000	050.23319	050.072.3375.Hwy 25 Rel	Sep-10	(18,839.40)	6	0.0042750	(483.23)	(966.46)
TOTALS - NORTHEAST DIVISION				(244,411.72)			(6,268.68)	(12,538.33)
TOTAL SERVICE REPLACEMENT RETIREMENTS				(331,879.55)			(8,455.38)	(16,911.72)

RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST DIVISION

38100	050.22494	050.3373.REFURB METERS FY10	Sep-10	(3,056.75)	6	0.0018000	(33.01)	(66.03)
38200	050.22365	Malden 2006 Integrity Functional	Sep-10	(20,820.78)	6	0.0024667	(308.15)	(616.30)
38200	050.22367	Sikeston Integrity Functional 2007	Sep-10	(155.42)	6	0.0024667	(2.30)	(4.60)
38200	050.22369	050.MO.CaruthersIntegFunct2008	Sep-10	(13,304.82)	6	0.0024667	(196.91)	(393.82)
38200	050.22370	050.MO.JacksonIntegFunct2008	Sep-10	(720.49)	6	0.0024667	(10.66)	(21.33)
38200	050.22409	050.MO.MaldenIntegFunct2008	Sep-10	(38.98)	6	0.0024667	(0.58)	(1.15)
TOTALS - SOUTHEAST DIVISION				(38,097.24)			(551.61)	(1,103.23)

RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST DIVISION

38100	050.22494	050.3373.REFURB METERS FY10	Sep-10	(855.08)	6	0.0021000	(10.77)	(21.55)
38200	050.19539	050.MO.CantonIntegFunct2008	Sep-10	(1,309.15)	6	0.0032583	(25.59)	(51.19)
38200	050.22364	050.MO.CantonIntegFunct2010	Sep-10	(1,054.19)	6	0.0032583	(20.61)	(41.22)
38200	050.22366	050.MO.HannibalIntegFunct2010	Sep-10	(123.02)	6	0.0032583	(2.41)	(4.81)

TOTALS - NORTHEAST MISSOURI DIVISION

(3,341.44)

(59.38) (118.77)

TOTAL METER AND HOUSE REGULATOR REPLACEMENT RETIREMENTS

(41,438.68)

(610.99) (1,222.00)

TOTAL ISRS ELIGIBLE RETIREMENTS

(639,976.39)

(11,560.93) (22,985.33)

Appendix B

Schedule 1	ISRS Revenue Requirement Calculation
Schedule 2	ISRS Depreciation Expense
Schedule 3	ISRS Deferred Taxes - Rate Base Reduction
Schedule 4	ISRS Rate Design - Current Period
Schedule 5	Capital Structure/Rate of Return for ISRS
Schedule 6	ISRS Property Taxes

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Revenue Requirement Calculation
Atmos Energy Missouri

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

Total Missouri	WEMO	SEMO	NEMO
\$1,399,776	\$15,708	\$384,084	\$999,984
(189,065)	(3,092)	(46,912)	(139,062)
(25,258)	(240)	(4,580)	(20,440)
1,185,451	12,377	332,592	840,482

Total Net

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

845,681	29,098	203,852	612,731
(95,916)	(5,350)	(21,819)	(68,747)
(54,692)	(1,448)	(21,819)	(31,425)
695,072	22,300	160,215	512,558

Total Net

Gas Utility Plant Projects - Meter & House Regulator Replacements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

560,021	58,698	356,261	145,061
(101,660)	(11,278)	(63,616)	(26,786)
(18,024)	(1,727)	(10,744)	(5,553)
440,317	46,693	281,901	112,722

Total Net

Gas Utility Plant Projects - Measurement & Regulator Station Equipment Replacements:

Work Orders Placed in Service

Gross Additions
Deferred Taxes
Accumulated Depreciation

43,019	-	38,599	4,420
(7,929)	-	(7,074)	(856)
(719)	-	(664)	(55)
34,370	-	30,861	3,509

Total Net

Total ISRS Rate Base

Overall Rate of Return per GR-2006-0387

UOI Required

Income Tax Conversion Factor

Revenue Requirement Before Interest Deductibility

2,355,211	80,370	805,569	1,469,271
8.34%	8.34%	8.34%	8.34%
196,431	6,703	67,187	122,542
1.6410	1.6410	1.6410	1.6410
322,349	11,000	110,255	201,094

Total ISRS Rate Base

Weighted Cost of Debt per GR-2006-0387

Interest Deduction

Marginal Income Tax Rate

Income Tax Reduction due to Interest

Income Tax Conversion Factor

Revenue Requirement Impact of Interest Deductibility

2,355,211	80,370	805,569	1,469,271
3.24%	3.24%	3.24%	3.24%
76,289	2,603	26,094	47,592
39.06%	39.06%	39.06%	39.06%
29,800	1,017	10,193	18,591
1.6410	1.6410	1.6410	1.6410
48,903	1,669	16,727	30,508

Total Revenue Requirement on Capital

Depreciation Expense

Property Taxes

273,446	9,331	93,529	170,586
79,854	3,440	22,174	54,240
28,698	1,274	8,738	18,686
381,998	14,045	124,441	243,512

Total Company ISRS Revenues

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Depreciation Expense

Description	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	40,416.28	(4,851.61)
Service Replacements	43,080.62	(16,911.72)
Meter & House Regulator Replacements	18,043.30	(1,222.00)
Measurement & Regulator Station Equipment Replacements	1,299.40	0.00
TOTAL	102,839.60	(22,985.33)
Total Net Increase in Depreciation	<u>79,854.27</u>	

UTILITY ACCOUNT NUMBER	PROJECT NUMBER	PROJECT DESCRIPTION
37600	060115919	FUNCTIONAL MAIN REPLACEMENT BUTLER RD 071
37600	060117173	CO/KS 3371 NON GROWTH FUNCTIONAL
37600	060115174	CO/KS 3371 LEAKAGE FUNCTIONAL
37601	060117173	CO/KS 3371 NON GROWTH FUNCTIONAL
37601	060117124	CO/KS 3371 LEAKAGE FUNCTIONAL
37602	060119019	FUNCTIONAL MAIN REPLACEMENT BUTLER RD 071
37602	060117028	060117143 BUTLER PVC REP
37602	060117173	CO/KS 3371 NON GROWTH FUNCTIONAL
37602	060117174	CO/KS 3371 LEAKAGE FUNCTIONAL

TOTALS - WEST DIVISION

37600	050.10545	050.MO. Jackson Intg-Func2008
37600	050.10551	050.MO. Skelston Intg-Func2008
37600	050.22365	050.MO. Caruthers Intg-Func2010
37600	050.22367	050.MO. Jackson Intg-Func2010
37600	050.22369	050.MO. Malden Intg-Func2010
37600	050.22370	050.MO. Skelston Intg-Func2010
37601	050.19541	050.MO. Caruthers Intg-Func2008
37601	050.19545	050.MO. Jackson Intg-Func2008
37601	050.19549	050.MO. Malden Intg-Func2008
37601	050.19551	050.MO. Skelston Intg-Func2008
37601	050.20344	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37601	050.21015	050.MO. Caruthers Intg-Func2008
37601	050.21023	050.MO. Malden Intg-Func2008
37601	050.22365	050.MO. Skelston Intg-Func2008
37601	050.22367	050.MO. Caruthers Intg-Func2010
37601	050.22369	050.MO. Malden Intg-Func2010
37601	050.22370	050.MO. Skelston Intg-Func2010
37601	050.22404	050.MO. Caruthers Intg-Func2010
37601	050.22406	050.MO. Jackson Intg-Func2010
37601	050.22409	050.MO. Malden Intg-Func2010
37601	050.22415	050.MO. Skelston Intg-Func2010
37602	050.22365	050.MO. Caruthers Intg-Func2008
37602	050.22367	050.MO. Jackson Intg-Func2008
37602	050.22369	050.MO. Malden Intg-Func2008
37602	050.22370	050.MO. Skelston Intg-Func2008
37602	050.22404	050.MO. Caruthers Intg-Func2010
37602	050.22406	050.MO. Jackson Intg-Func2010
37602	050.22409	050.MO. Malden Intg-Func2010
37602	050.22415	050.MO. Skelston Intg-Func2010
37602	050.22419	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22425	050.MO. Caruthers Intg-Func2008
37602	050.22427	050.MO. Jackson Intg-Func2008
37602	050.22429	050.MO. Malden Intg-Func2008
37602	050.22431	050.MO. Skelston Intg-Func2008
37602	050.22433	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22435	050.MO. Caruthers Intg-Func2008
37602	050.22437	050.MO. Jackson Intg-Func2008
37602	050.22439	050.MO. Malden Intg-Func2008
37602	050.22441	050.MO. Skelston Intg-Func2008
37602	050.22443	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22445	050.MO. Caruthers Intg-Func2008
37602	050.22447	050.MO. Jackson Intg-Func2008
37602	050.22449	050.MO. Malden Intg-Func2008
37602	050.22451	050.MO. Skelston Intg-Func2008
37602	050.22453	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22455	050.MO. Caruthers Intg-Func2008
37602	050.22457	050.MO. Jackson Intg-Func2008
37602	050.22459	050.MO. Malden Intg-Func2008
37602	050.22461	050.MO. Skelston Intg-Func2008
37602	050.22463	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22465	050.MO. Caruthers Intg-Func2008
37602	050.22467	050.MO. Jackson Intg-Func2008
37602	050.22469	050.MO. Malden Intg-Func2008
37602	050.22471	050.MO. Skelston Intg-Func2008
37602	050.22473	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22475	050.MO. Caruthers Intg-Func2008
37602	050.22477	050.MO. Jackson Intg-Func2008
37602	050.22479	050.MO. Malden Intg-Func2008
37602	050.22481	050.MO. Skelston Intg-Func2008
37602	050.22483	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22485	050.MO. Caruthers Intg-Func2008
37602	050.22487	050.MO. Jackson Intg-Func2008
37602	050.22489	050.MO. Malden Intg-Func2008
37602	050.22491	050.MO. Skelston Intg-Func2008
37602	050.22493	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22495	050.MO. Caruthers Intg-Func2008
37602	050.22497	050.MO. Jackson Intg-Func2008
37602	050.22499	050.MO. Malden Intg-Func2008
37602	050.22501	050.MO. Skelston Intg-Func2008
37602	050.22503	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22505	050.MO. Caruthers Intg-Func2008
37602	050.22507	050.MO. Jackson Intg-Func2008
37602	050.22509	050.MO. Malden Intg-Func2008
37602	050.22511	050.MO. Skelston Intg-Func2008
37602	050.22513	To record costs of old 10" transmission line by 3rd party past last 19.527.31
37602	050.22515	050.MO. Caruthers Intg-Func2008
37602	050.22517	050.MO. Jackson Intg-Func2008
37602	050.22519	050.MO. Malden Intg-Func2008
37602	050.22521	050.MO. Skelston Intg-Func2008

TOTALS - SOUTHEAST MISSOURI DIVISION

37600	050 20302	050.MO.KirksIntegFunct2008v2
37600	050 22384	050.MO.CantonInfoFund2010
37600	050 22386	050.MO.HammIntegFunct2010
37600	050 22407	050.MO.KirksIntegFunct2010

MACRS 15	5.000%	9.500%	709.92	709.92	35.50	33.72	68.22	783.44	(270.26)
MACRS 15	5.000%	9.500%	2,162.94	2,162.94	108.15	102.74	210.89	2,226.45	(823.42)
MACRS 15	5.000%	9.500%	1,098.23	1,098.23	0.00	27.46	27.46	1,056.63	(390.95)
MACRS 15	5.000%	9.500%	35.90	35.90	0.00	0.90	0.90	34.75	(12.86)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION
TOTAL SERVICE REPLACEMENT ADDITIONS		

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38100	050.17173	COKS 3371 NON GROWTH FUNCTIONAL
38100	050.17173	050.3371 Butler NG meters
38200	050.17028	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071
38200	050.17028	050.3174 BUTLER PVC REP
38200	050.17173	COKS 3371 NON GROWTH FUNCTIONAL
38200	050.17173	050.3371 LEAKAGE FUNCTIONAL
38200	050.17173	COKS 3371 NON GROWTH FUNCTIONAL

TOTALS - WEST DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.14989	050.ear sen 03farmers ght
38100	050.21015	050.MO. CaruthersIntegFunct2009
38100	050.21019	050.MO. JacksonIntegFunct2009
38100	050.21023	050.MO. MaldenIntegFunct2009
38100	050.21025	050.MO. SikestonIntegFunct2009
38100	050.22365	050.MO. CaruthersIntegFunct2010
38100	050.22367	050.MO. JacksonIntegFunct2010
38100	050.22369	050.MO. MaldenIntegFunct2010
38100	050.22464	050.MO. SikestonIntegFunct2010
38100	050.22501	050.3373 REFURB METERS FY10
38200	050.19545	050.MO. JacksonIntegFunct2008
38200	050.19551	050.MO. CaruthersIntegFunct2008
38200	050.21015	050.MO. JacksonIntegFunct2009
38200	050.21023	050.MO. MaldenIntegFunct2009
38200	050.21025	050.MO. SikestonIntegFunct2009
38200	050.22365	050.MO. CaruthersIntegFunct2010
38200	050.22367	050.MO. JacksonIntegFunct2010
38200	050.22369	050.MO. MaldenIntegFunct2010
38200	050.22406	050.MO. SikestonIntegFunct2010
38200	050.22464	050.MO. JacksonIntegFunct2010
38200	050.22473	050.ear sen 03farmers ght
38200	050.14989	050.MO. CaruthersIntegFunct2009
38300	050.21015	050.MO. JacksonIntegFunct2009
38300	050.21023	050.MO. MaldenIntegFunct2009
38300	050.21025	050.MO. SikestonIntegFunct2009
38300	050.22365	050.MO. CaruthersIntegFunct2010
38300	050.22367	050.MO. JacksonIntegFunct2010
38300	050.22369	050.MO. MaldenIntegFunct2010
38300	050.22406	050.MO. SikestonIntegFunct2010
38300	050.22464	050.MO. JacksonIntegFunct2010
38300	050.22473	050.ear sen 03farmers ght

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.21021	050.MO. KilsheimerFunct2009
38100	050.22364	050.MO. CantonIntegFunct2010
38100	050.22366	050.MO. HannibalIntegFunct2010
38100	050.22368	050.MO. KilsheimerFunct2010
38100	050.23774	KilsheimerNGMeters
38200	050.17894	Canton Integrity Functional 2007
38200	050.21021	050.MO. KilsheimerFunct2009
38200	050.22364	050.MO. CantonIntegFunct2010
38200	050.22366	050.MO. HannibalIntegFunct2010
38200	050.22368	050.MO. KilsheimerFunct2010
38200	050.22407	050.MO. KilsheimerIntegFunct2010
38200	050.23774	KilsheimerNGMeters
38300	050.21021	050.MO. KilsheimerFunct2009
38300	050.22364	050.MO. CantonIntegFunct2010
38300	050.22366	050.MO. HannibalIntegFunct2010
38300	050.22368	050.MO. KilsheimerFunct2010
38300	050.23774	KilsheimerNGMeters

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NEV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION									
MACRS 15	5.000%	9.500%	186.78	186.78	0.00	4.67	4.67	183.37	(64.50)
MACRS 15	5.000%	9.500%	906.90	906.90	0.00	22.68	22.68	909.38	(398.47)
MACRS 15	5.000%	9.500%	(1,124.79)	(1,124.79)	0.00	(26.12)	(26.12)	(1,091.65)	403.69
MACRS 15	5.000%	9.500%	0.41	0.41	0.00	0.04	0.04	0.42	(0.16)
MACRS 15	5.000%	9.500%	26,828.51	26,828.51	1,384.46	1,384.51	2,508.40	27,626.91	(10,722.45)
MACRS 15	5.000%	9.500%	2,676.17	2,676.17	133.81	121.12	209.03	2,776.89	(1,027.31)
MACRS 15	5.000%	9.500%	74.70	74.70	0.00	1.87	1.87	71.47	(26.44)
TOTALS - WEST DIVISION									
			29,349.23	29,349.23	1,465.51	1,393.12	2,858.43	30,490.42	(11,277.76)
ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION									
MACRS 15	5.000%	9.500%	0.01	0.01	0.00	0.00	0.00	0.01	(0.00)
MACRS 15	5.000%	9.500%	(16,861.22)	(16,861.22)	(843.06)	(800.51)	(1,643.57)	(17,776.78)	6,577.41
MACRS 15	5.000%	9.500%	(4,571.28)	(4,571.28)	(223.56)	(217.14)	(445.70)	(4,819.50)	1,783.21
MACRS 15	5.000%	9.500%	(2,954.84)	(2,954.84)	(147.74)	(140.35)	(288.10)	(3,115.28)	1,162.65
MACRS 15	5.000%	9.500%	(16,335.82)	(16,335.82)	(816.79)	(775.95)	(1,592.74)	(17,222.89)	6,372.45
MACRS 15	5.000%	9.500%	9,898.16	9,898.16	494.91	470.16	965.07	10,435.63	(3,861.15)
MACRS 15	5.000%	9.500%	4,868.39	4,868.39	243.42	231.26	474.67	5,132.75	(1,895.12)
MACRS 15	5.000%	9.500%	4,026.62	4,026.62	207.33	191.26	392.59	4,245.28	(1,570.75)
MACRS 15	5.000%	9.500%	15,360.69	15,360.69	768.03	729.63	1,497.67	16,184.78	(5,982.07)
MACRS 15	5.000%	9.500%	3,904.49	3,904.49	0.00	97.61	97.61	3,917.76	(1,449.57)
MACRS 15	5.000%	9.500%	2,229.91	2,229.91	55.75	55.75	2,237.49	2,237.49	(827.87)
MACRS 15	5.000%	9.500%	1,673.06	1,673.06	83.85	79.47	163.12	1,737.14	(642.74)
MACRS 15	5.000%	9.500%	3,307.34	3,307.34	165.37	157.10	322.47	3,434.01	(1,270.58)
MACRS 15	5.000%	9.500%	17,677.39	17,677.39	863.87	833.68	1,723.55	18,354.44	(6,791.14)
MACRS 15	5.000%	9.500%	5,940.49	5,940.49	297.02	292.17	579.20	6,166.01	(2,282.16)
MACRS 15	5.000%	9.500%	3,662.73	3,662.73	182.64	173.50	356.14	3,926.63	(1,403.27)
MACRS 15	5.000%	9.500%	20,260.15	20,260.15	1,013.01	962.36	1,975.36	21,235.11	(7,785.36)
MACRS 15	5.000%	9.500%	55,290.62	55,290.62	2,764.53	2,626.30	5,390.83	57,408.25	(21,241.05)
MACRS 15	5.000%	9.500%	12,289.71	12,289.71	614.49	583.76	1,198.25	12,763.41	(4,721.35)
MACRS 15	5.000%	9.500%	30,455.41	30,455.41	1,592.77	1,446.63	2,969.40	31,621.85	(11,700.09)
MACRS 15	5.000%	9.500%	30,224.88	30,224.88	1,511.24	1,432.68	2,946.83	31,382.49	(11,611.52)
MACRS 15	5.000%	9.500%	115.79	115.79	5.79	5.50	11.29	120.23	(44.48)
MACRS 15	5.000%	9.500%	7.78	7.78	0.00	0.19	0.19	7.74	(2.87)
MACRS 15	5.000%	9.500%	(0.01)	(0.01)	0.00	(0.00)	(0.00)	0.00	0.00
MACRS 15	5.000%	9.500%	(816.18)	(816.18)	(40.81)	(38.77)	(79.58)	(827.35)	306.12
MACRS 15	5.000%	9.500%	(1,369.21)	(1,369.21)	(68.46)	(65.04)	(133.50)	(1,387.97)	513.95
MACRS 15	5.000%	9.500%	(6,697.90)	(6,697.90)	(34.89)	(33.15)	(68.04)	(7,077.46)	261.76
MACRS 15	5.000%	9.500%	(3,924.33)	(3,924.33)	(186.22)	(186.41)	(382.62)	(3,978.09)	1,471.89
MACRS 15	5.000%	9.500%	6,132.99	6,132.99	306.65	291.32	597.57	6,217.02	(2,300.30)
MACRS 15	5.000%	9.500%	1,565.46	1,565.46	78.27	74.35	152.63	1,596.50	(597.15)
MACRS 15	5.000%	9.500%	238.13	238.13	11.91	11.31	23.22	241.39	(86.32)
MACRS 15	5.000%	9.500%	2,675.67	2,675.67	133.78	127.09	260.88	2,712.32	(1,003.56)
TOTALS - SOUTHEAST MISSOURI DIVISION									
			184,265.06	184,265.06	8,906.14	8,614.39	17,520.54	190,909.32	(70,636.45)

MACRS 15	5.000%	9.500%	(14,905.11)	(14,905.11)	(745.26)	(707.59)	(1,453.29)	(15,607.13)	5,774.64
MACRS 15	5.000%	9.500%	2,893.81	2,893.81	144.69	137.46	282.15	3,030.11	(1,121.41)
MACRS 15	5.000%	9.500%	8,701.16	8,701.16	436.06	413.31	848.36	9,110.98	(3,371.06)
MACRS 15	5.000%	9.500%	6,364.44	6,364.44	318.22	302.31	620.53	6,864.20	(2,465.78)
MACRS 15	5.000%	9.500%	5.10	5.10	0.00	0.13	0.13	5.10	(1.89)
MACRS 15	5.000%	9.500%	6.37	6.37	0.00	0.16	0.16	6.15	(2.26)
MACRS 15	5.000%	9.500%	19,034.92	19,034.92	961.75	904.16	1,855.90	19,402.29	(7,178.85)
MACRS 15	5.000%	9.500%	8,639.49	8,639.49	431.97	410.38	842.35	8,905.23	(3,268.31)
MACRS 15	5.000%	9.500%	19,121.50	19,121.50	956.07	908.27	1,864.35	19,490.54	(7,211.50)
MACRS 15	5.000%	9.500%	20,067.84	20,067.84	1,003.39	953.22	1,958.61	20,455.15	(7,568.41)
MACRS 15	5.000%	9.500%	162.42	162.42	8.12	7.71	15.84	165.96	(61.26)
MACRS 15	5.000%	9.500%	17.07	17.07	0.00	0.43	0.43	16.83	(6.23)
MACRS 15	5.000%	9.500%	(4,129.81)	(4,129.81)	(206.49)	(195.17)	(402.66)	(4,294.86)	1,578.00
MACRS 15	5.000%	9.500%	235.17	235.17	11.76	11.17	22.93	242.85	(89.88)
MACRS 15	5.000%	9.500%	1,615.59	1,615.59	80.78	76.74	157.52	1,668.42	(617.32)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION
38300	050.22368	050.MO.KirklingFunct2010

Method MACRS %	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NEV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	4,700.77	4,700.77	236.04	223.29	458.33	4,854.49	(7,796.16)
			72,530.71	72,530.71	3,625.11	3,444.57	7,069.68	74,045.91	(27,397.36)
			286,145.00	286,145.00	13,996.57	13,452.08	27,448.65	295,438.65	(109,371.56)

TOTALS - NORTHWEST MISSOURI DIVISION

TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37900	050.23260	Replace Reg Station on Hwy H in Miner, MO
37900	050.23319	050.072-3375,Hwy 25 Rel

Method MACRS %	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NEV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	10,598.27	10,598.27	0.00	264.96	264.96	10,473.73	(3,875.28)
MACRS 15	5.000%	9.500%	8,701.09	8,701.09	0.00	217.53	217.53	8,644.53	(3,199.48)
			19,299.35	19,299.35	0.00	482.48	482.48	19,118.26	(7,073.76)

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37900	050.21516	Replaces a district regulator station in the town of Ashdon, MO. This station is in a low area and will be replaced by a new station.
37900	050.23255	Relocate 2'x10' E at 6 inch steel gas line and 4052 L at 2 inch gas line to accommodate the H

Method MACRS %	1ST YEAR MACRS %	2ND YEAR MACRS %	Bonus Depr. - 50% Bonus	Tax Cost	TAX ACCUMULATED DEPRECIATION	CURRENT YEAR TAX DEPR EXP	TOTAL DEPRECIATION EXPENSE	NEV less NTV	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	14.290%	24.493%	2,051.47	2,051.47	0.00	146.58	146.58	2,146.34	(794.15)
MACRS 15	14.290%	24.493%	158.46	158.46	0.00	11.32	11.32	166.29	(61.53)
			2,209.93	2,209.93	0.00	157.90	157.90	2,312.63	(855.67)
			21,509.28	21,509.28	0.00	640.38	640.38	21,430.90	(7,929.43)

TOTALS - NORTHEAST MISSOURI DIVISION

TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS

TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS

1,367,073.80	1,367,073.80	41,640.08	53,016.03	1,376,381.29	(509,261.08)
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TOTAL ISRS ELIGIBLE ADDITIONS

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Current Period Rate Design

Total ISRS Revenues		\$381,998						
Northeast District (NEMO)		243,512						
Southeast District (SEMO)		124,441						
West District (WEMO)		14,045						
Rate District & Class	Number of Customers*	Customer Charge	Ratio to		Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
			Residential Customer Charge	Customer Charge				
Northeast District								
Firm Residential	16,354	22.68	1.0000		16,354	80.7945%	1.00	\$196,744
Small Firm GS	2,093	22.68	1.0000		2,093	10.3381%	1.00	25,174
Medium Firm GS	338	100.00	4.4092		1,490	7.3608%	4.42	17,924
Large Firm GS	11	500.00	22.0459		239	1.1799%	22.10	2,873
Interruptible Large Volume	3	500.00	22.0459		66	0.3267%	22.10	796
Total NEMO	18,798				20,241	100.0000%		\$243,512
Southeast District								
Firm Residential	28,845	13.75	1.0000		28,845	77.9573%	0.28	\$97,011
Small Firm GS	3,448	13.75	1.0000		3,448	9.3192%	0.28	11,597
Medium Firm GS	555	100.00	7.2727		4,038	10.9136%	2.04	13,581
Large Firm GS	15	500.00	36.3636		561	1.5151%	10.19	1,885
Interruptible Large Volume	3	500.00	36.3636		109	0.2948%	10.19	367
Total SEMO	32,867				37,001	100.0000%		\$124,441
West District								
Firm Residential	3,401	20.17	1.0000		3,401	79.9498%	0.28	\$11,229
Small Firm GS	508	20.17	1.0000		508	11.9305%	0.28	1,676
Medium Firm GS	46	100.00	4.9579		226	5.3031%	1.36	745
Large Firm GS	5	500.00	24.7893		120	2.8166%	6.82	396
Interruptible Large Volume	-	500.00	24.7893		0	0.0000%	0.00	0
Total WEMO	3,959				4,254	100.0000%		\$14,045
Total Missouri		55,624						
		61,497						
		100.0000%						
		\$381,998						

*Average customers for period ending June 30, 2009; per Atmos rate case GR-2010-0192.

**Atmos Energy Corporation
Missouri Jurisdiction
ISRS Weighted Average Cost of Capital***

<u>Description</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Cost of Capital</u>
Common	50.97%	10.00%	5.10%
Long term	47.50%	6.82%	3.24%
Short term	1.53%	0.26%	0.004%
Total	100.00%		<u>8.34%</u>

*per Rate Case GR-2010-0192

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Property Taxes Ending December 31, 2009

Rate Div	CO	Division Number	Rate	2009 Rendered Property	%age in Rate Division	ISRS Property Taxes
NEMO	50	97	1.068%	36,741,345	81.87%	
NEMO	50	70	1.026%	8,138,849	18.13%	
NEMO	50	70 Blended Rate	1.060%	44,880,194	100.00%	\$18,685.61
WEMO	60	71	1.231%	7,043,147	100.00%	\$1,273.96
SEMO	50	72	1.006%	45,802,917	100.00%	\$8,738.14
						<u>\$28,697.70</u>

The above rendered property equals the plant in service used for the 2009 property tax returns (plant in service is as of 12/31/2008).
The tax rates calculated in cells D6, D7, D9, D10 compare (ratio) the plant in service with the actual 2009 calendar year property taxes.

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	(182.41)	1.231%	-2.25
37600	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Mar-10	399.57	1.231%	4.92
37600	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Mar-10	126.54	1.231%	1.56
37601	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	(1,312.66)	1.231%	-16.16
37601	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Mar-10	1,822.96	1.231%	22.44
37601	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Mar-10	520.02	1.231%	6.40
37602	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	2,097.86	1.231%	25.82
37602	060.17028	060.81.3143.BUTLER PVC REP	Mar-10	21.73	1.231%	0.27
37602	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Mar-10	4,854.54	1.231%	59.75
37602	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Mar-10	7,360.26	1.231%	90.59

TOTALS - WEST DIVISION

15,708.41 193.34

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	050.19545	050.MO.JacksonIntegFunct2008	Mar-10	(249.71)	1.006%	-2.51
37600	050.19551	050.MO.SikestonIntegFunct2008	Mar-10	(3,317.98)	1.006%	-33.39
37600	050.22365	050.MO.CaruthIntegFunct2010	Mar-10	3,808.19	1.006%	38.32
37600	050.22367	050.MO.JacksonIntegFunct2010	Jul-10	2,204.88	1.006%	22.19
37600	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	7,323.91	1.006%	73.70
37600	050.22370	050.MO.SikestonIntegFunct2010	Apr-10	907.81	1.006%	9.14
37601	050.19541	050.MO.CaruthersIntegFunct2008	Mar-10	(13,152.45)	1.006%	-132.36
37601	050.19545	050.MO.JacksonIntegFunct2008	Mar-10	(32,181.35)	1.006%	-323.85
37601	050.19549	050.MO.MaldenIntegFunct2008	Mar-10	(2,046.64)	1.006%	-20.60
37601	050.19551	050.MO.SikestonIntegFunct2008	Mar-10	(3,693.37)	1.006%	-37.17
37601	050.20944	To record costs of cut 10" transmission line by 3rd party gas lost	Mar-10	(13,534.97)	1.006%	-136.20
37601	050.21015	050.MO.CaruthersIntegFunct2009	Mar-10	(3,491.58)	1.006%	-35.14
37601	050.21023	050.MO.MaldenIntegFunct2009	Mar-10	(9,954.31)	1.006%	-100.17
37601	050.21025	050.MO.SikestonIntegFunct2009	Mar-10	(3,385.04)	1.006%	-34.06
37601	050.22365	050.MO.CaruthIntegFunct2010	Mar-10	4,232.29	1.006%	42.59
37601	050.22367	050.MO.JacksonIntegFunct2010	Apr-10	10,478.21	1.006%	105.44
37601	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	335.01	1.006%	3.37
37601	050.22370	050.MO.SikestonIntegFunct2010	May-10	516.30	1.006%	5.20
37601	050.22404	050.MO.CaruthLeakFunct2010	Mar-10	5,075.58	1.006%	51.08
37601	050.22406	050.MO.JacksonLeakFunct2010	Mar-10	32,049.90	1.006%	322.52
37601	050.22409	050.MO.SikestonLeakFunct2010	Mar-10	5,637.12	1.006%	56.73
37601	050.23034	Repairing control valves at the 6 inch Arbyrd take station and 10	Mar-10	9.92	1.006%	0.10
37601	050.23038	Replace exposed 2 inch steel ditch crossing with bore	Mar-10	29,668.84	1.006%	298.56
37601	050.23260	Replace Reg Station on Hwy H in Miner, MO	Aug-10	27,430.17	1.006%	276.03
37601	050.23319	050.072.3375.Hwy 25 Rel	Sep-10	115,929.15	1.006%	1,166.62
37602	050.19541	050.MO.CaruthersIntegFunct2008	Mar-10	(613.62)	1.006%	-6.17
37602	050.19545	050.MO.JacksonIntegFunct2008	Mar-10	29,084.95	1.006%	292.69
37602	050.19549	050.MO.MaldenIntegFunct2008	Mar-10	2,046.64	1.006%	20.60
37602	050.19551	050.MO.SikestonIntegFunct2008	Mar-10	396.68	1.006%	3.99
37602	050.21015	050.MO.CaruthersIntegFunct2009	Mar-10	(6,276.70)	1.006%	-63.16
37602	050.21023	050.MO.MaldenIntegFunct2009	Mar-10	(3,074.89)	1.006%	-30.94
37602	050.21025	050.MO.SikestonIntegFunct2009	Mar-10	3,385.04	1.006%	34.06
37602	050.22020	1265 ft 4 in Main ext on E Main St	Mar-10	136.05	1.006%	1.37
37602	050.22365	050.MO.CaruthIntegFunct2010	Mar-10	5,422.17	1.006%	54.56
37602	050.22367	050.MO.JacksonIntegFunct2010	Mar-10	16,917.48	1.006%	170.24
37602	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	642.23	1.006%	6.46
37602	050.22370	050.MO.SikestonIntegFunct2010	Mar-10	18,099.91	1.006%	182.14
37602	050.22404	050.MO.CaruthLeakFunct2010	Mar-10	2,887.34	1.006%	29.06
37602	050.22406	050.MO.JacksonLeakFunct2010	Mar-10	5,990.80	1.006%	60.29

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37602	050.22409	050.MO.SikestonLeakFunc2010	Mar-10	13,110.00	1.006%	131.93
37602	050.23050	Bore 2 in PE to replace exposed Ditch crossing	Mar-10	949.99	1.006%	9.56
37602	050.23307	Project to relocate approx. 250 ft of 4 in PE due to conflicts in cd	Jun-10	3,331.07	1.006%	33.52
37602	050.23688	050.072.3375.Missouri Rep	Sep-10	4,310.75	1.006%	43.38

2,589.72

257,345.77

TOTALS - SOUTHEAST MISSOURI DIVISION

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37600	050.20302	050.MO.KirksIntegFunc2008v2	Mar-10	1,419.84	1.060%	15.06
37600	050.22364	050.MO.CantonIntegFunc2010	Mar-10	4,325.88	1.060%	45.87
37600	050.22366	050.MO.HannibalIntegFunc2010	Apr-10	2,196.46	1.060%	23.29
37600	050.22407	050.MO.KirksvilleLeakFunc2010	May-10	71.80	1.060%	0.76
37601	050.20302	050.MO.KirksIntegFunc2008v2	Mar-10	(16,113.63)	1.060%	-170.86
37601	050.21021	050.MO.KirksIntegFunc2009	Mar-10	(161.93)	1.060%	-1.72
37601	050.22366	050.MO.HannibalIntegFunc2010	Mar-10	32,539.58	1.060%	345.04
37601	050.22403	050.MO.CantonLeakFunc2010	Mar-10	545.13	1.060%	5.78
37601	050.22405	050.MO.HannibalLeakFunc2010	Mar-10	2,557.98	1.060%	27.12
37601	050.22407	050.MO.KirksvilleLeakFunc2010	Mar-10	773.79	1.060%	8.20
37601	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe	Aug-10	130,071.92	1.060%	1,379.23
37601	050.23286	Lower 150 lf of 6 inch transmission main.	Aug-10	(1,738.03)	1.060%	-18.43
37601	050.23426	050.097.3370.Fabius North	Sep-10	90,905.50	1.060%	963.93
37601	050.23427	050.097.3370.Fabius South	Sep-10	89,374.91	1.060%	947.70
37602	050.20302	050.MO.KirksIntegFunc2008v2	Mar-10	14,693.79	1.060%	155.81
37602	050.21021	050.MO.KirksIntegFunc2009	Mar-10	161.93	1.060%	1.72
37602	050.22364	050.MO.CantonIntegFunc2010	Mar-10	543.83	1.060%	5.77
37602	050.22366	050.MO.HannibalIntegFunc2010	Mar-10	5,006.79	1.060%	53.09
37602	050.22368	050.MO.KirksIntegFunc2010	Mar-10	2,090.21	1.060%	22.16
37602	050.22403	050.MO.CantonLeakFunc2010	Mar-10	311.05	1.060%	3.30
37602	050.22476	Relocate approximately 850 lf of 2 inch PE and 2250 lf of 4 inch	Mar-10	111,478.43	1.060%	1,182.07
37602	050.23247	Replace 9,000 ft of low pressure system in Hannibal, MO. This s	Jul-10	10,789.51	1.060%	114.41
37602	050.23254	Relocate existing facilities to accommodate an area for a new Doll	Jun-10	(2,036.65)	1.060%	-21.60
37602	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe	Aug-10	34,847.04	1.060%	369.50
37602	050.23328	050.097.3336.Han.Ci	Sep-10	485,328.51	1.060%	5,146.23

TOTALS - NORTHEAST MISSOURI DIVISION

999,983.64

10,603.42

TOTAL MAIN REPLACEMENT ADDITIONS

1,273,037.82

13,386.48

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
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ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	1,646.79	1.231%	20.27
38000	060.16401	CO/KS BUTLER NON GROWTH FUNCTIONAL	Mar-10	384.87	1.231%	4.74
38000	060.17028	060.81.3143 BUTLER PVC REP	Mar-10	3.64	1.231%	0.04
38000	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Mar-10	19,091.30	1.231%	234.98
38000	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Mar-10	7,971.60	1.231%	98.12

TOTALS - WEST DIVISION 29,098.20 358.15

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38000	050.19541	050.MO.CaruthersIntegFunc2008	Mar-10	13,766.07	1.006%	138.53
38000	050.21015	050.MO.CaruthersIntegFunc2009	Mar-10	9,768.28	1.006%	98.30
38000	050.21023	050.MO.MaldenIntegFunc2009	Mar-10	13,029.20	1.006%	131.12
38000	050.22365	050.MO.CaruthersIntegFunc2010	Mar-10	23,249.01	1.006%	233.96
38000	050.22367	050.MO.JacksonIntegFunc2010	Mar-10	51,079.40	1.006%	514.02
38000	050.22369	050.MO.MaldenIntegFunc2010	Mar-10	21,905.94	1.006%	220.44
38000	050.22370	050.MO.SikestonIntegFunc2010	Mar-10	49,057.64	1.006%	493.68
38000	050.22404	050.MO.CaruthersLeakFunc2010	Mar-10	1,514.19	1.006%	15.24
38000	050.22406	050.MO.JacksonLeakFunc2010	Mar-10	(836.50)	1.006%	-8.42
38000	050.22408	050.MO.MaldenLeakFunc2010	Mar-10	(163.49)	1.006%	-1.65
38000	050.22409	050.MO.SikestonLeakFunc2010	Mar-10	16,076.31	1.006%	161.78
38000	050.23319	050.072.3375.Hwy 25 Rel	Sep-10	5,774.10	1.006%	58.11
38000	050.23737	SikestonIntegServices	Sep-10	(367.69)	1.006%	-3.70

TOTALS - SOUTHEAST MISSOURI DIVISION 203,852.46 2,051.41

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	050.17894	Canton Integrity Functional 2007	Jun-10	(12.73)	1.060%	-0.13
38000	050.20302	050.MO.KirksIntegFunc2008v2	Jul-10	330.06	1.060%	3.50
38000	050.22364	050.MO.CantonIntegFunc2010	Mar-10	259,098.51	1.060%	2,747.38
38000	050.22366	050.MO.HannibalIntegFunc2010	Mar-10	319,257.47	1.060%	3,385.28
38000	050.22368	050.MO.KirksIntegFunc2010	Mar-10	17,831.35	1.060%	189.08
38000	050.22403	050.MO.CantonLeakFunc2010	Mar-10	272.09	1.060%	2.89

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38000	050.22407	050.MO.KirksvilleLeakFunct2010	Mar-10	15,867.96	1.060%	168.26
38000	050.23731	CantonIntegServices	Sep-10	85.85	1.060%	0.91

TOTALS - NORTHEAST MISSOURI DIVISION

612,730.56

TOTALS - NORTHEAST MISSOURI DIVISION

8,906.70

845,681.22

TOTAL SERVICE REPLACEMENT ADDITIONS

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38100	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Jun-10	373.51	1.231%	4.60
38100	060.17913	060.3371.Butler.NGMeters	Sep-10	1,812.60	1.231%	22.31
38200	060.15919	FUNCTIONAL MAIN REPLACEMENT-BUTLER RD 071	Apr-10	(2,249.58)	1.231%	-27.69
38200	060.17028	060.81.3143.BUTLER PVC REP	Mar-10	0.81	1.231%	0.01
38200	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Mar-10	53,259.39	1.231%	655.53
38200	060.17174	CO/KS 3371 LEAKAGE FUNCTIONAL	Mar-10	5,352.33	1.231%	65.88
38300	060.17173	CO/KS 3371 NON GROWTH FUNCTIONAL	Jun-10	149.40	1.231%	1.84

TOTALS - WEST DIVISION

58,698.46

TOTALS - WEST DIVISION

722.47

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	050.14989	050. car. sen.03farmers gin	Apr-10	0.01	1.006%	0.00
38100	050.21015	050.MO.CaruthersIntegFunct2009	Mar-10	(33,722.43)	1.006%	-339.36
38100	050.21019	050.MO.JacksonIntegFunct2009	Mar-10	(9,142.56)	1.006%	-92.00
38100	050.21023	050.MO.MaldenIntegFunct2009	Mar-10	(5,909.67)	1.006%	-59.47
38100	050.21025	050.MO.SikestonIntegFunct2009	Mar-10	(32,671.63)	1.006%	-328.78
38100	050.22365	050.MO.CaruthersIntegFunct2010	Mar-10	19,796.31	1.006%	199.21
38100	050.22367	050.MO.JacksonIntegFunct2010	Mar-10	9,736.78	1.006%	97.98
38100	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	8,053.23	1.006%	81.04
38100	050.22370	050.MO.SikestonIntegFunct2010	Mar-10	30,721.38	1.006%	309.15
38100	050.22494	050.3373.REFURB METERS FY10	Sep-10	7,808.98	1.006%	78.58
38100	050.22501	050.3376.REFURB METERS FY10	Sep-10	4,459.82	1.006%	44.88
38200	050.19545	050.MO.JacksonIntegFunct2008	Mar-10	3,346.11	1.006%	33.67
38200	050.19551	050.MO.SikestonIntegFunct2008	Mar-10	6,614.67	1.006%	66.56
38200	050.21015	050.MO.CaruthersIntegFunct2009	Mar-10	35,354.78	1.006%	355.78
38200	050.21019	050.MO.JacksonIntegFunct2009	Mar-10	11,880.98	1.006%	119.56
38200	050.21023	050.MO.MaldenIntegFunct2009	Mar-10	7,305.46	1.006%	73.52

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38200	050.21025	050.MO.SikestonIntegFunct2009	Mar-10	40,520.29	1.006%	407.76
38200	050.22365	050.MO.CaruthelIntegFunct2010	Mar-10	110,581.23	1.006%	1,112.80
38200	050.22367	050.MO.JacksonIntegFunct2010	Mar-10	24,579.42	1.006%	247.35
38200	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	60,910.82	1.006%	612.96
38200	050.22370	050.MO.SikestonIntegFunct2010	Mar-10	60,449.75	1.006%	608.32
38200	050.22406	050.MO.JacksonLeakFunct2010	Mar-10	231.58	1.006%	2.33
38200	050.23773	JacksonIntegMeters	Sep-10	15.56	1.006%	0.16
38300	050.14989	050.car.sen.03farmers gin	Apr-10	(0.01)	1.006%	0.00
38300	050.21015	050.MO.CaruthersIntegFunct2009	Mar-10	(1,632.35)	1.006%	-16.43
38300	050.21019	050.MO.JacksonIntegFunct2009	Mar-10	(2,738.42)	1.006%	-27.56
38300	050.21023	050.MO.MaldenIntegFunct2009	Mar-10	(1,395.79)	1.006%	-14.05
38300	050.21025	050.MO.SikestonIntegFunct2009	Mar-10	(7,848.66)	1.006%	-78.98
38300	050.22365	050.MO.CaruthelIntegFunct2010	Mar-10	12,265.98	1.006%	123.43
38300	050.22367	050.MO.JacksonIntegFunct2010	Mar-10	3,130.92	1.006%	31.51
38300	050.22369	050.MO.MaldenIntegFunct2010	Mar-10	476.25	1.006%	4.79
38300	050.22370	050.MO.SikestonIntegFunct2010	Mar-10	5,351.33	1.006%	53.85

TOTALS - SOUTHEAST MISSOURI DIVISION

368,530.12

3,708.59

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	050.21021	050.MO.KirksIntegFunct2009	Mar-10	(29,810.21)	1.060%	-316.10
38100	050.22364	050.MO.CantonIntegFunct2010	Mar-10	5,787.62	1.060%	61.37
38100	050.22366	050.MO.HannibalIntegFunct2010	Mar-10	17,402.32	1.060%	184.53
38100	050.22368	050.MO.KirksIntegFunct2010	Mar-10	12,728.88	1.060%	134.97
38100	050.23774	KirksvilleIntegMeters	Sep-10	10.20	1.060%	0.11
38200	050.17894	Canton Integrity Functional 2007	Jun-10	12.73	1.060%	0.13
38200	050.21021	050.MO.KirksIntegFunct2009	Mar-10	38,069.83	1.060%	403.68
38200	050.22364	050.MO.CantonIntegFunct2010	Mar-10	17,278.98	1.060%	183.22
38200	050.22366	050.MO.HannibalIntegFunct2010	Mar-10	38,242.99	1.060%	405.51
38200	050.22368	050.MO.KirksIntegFunct2010	Mar-10	40,135.67	1.060%	425.58
38200	050.22407	050.MO.KirksvilleLeakFunct2010	Mar-10	324.84	1.060%	3.44
38200	050.23774	KirksvilleIntegMeters	Sep-10	34.14	1.060%	0.36
38300	050.21021	050.MO.KirksIntegFunct2009	Mar-10	(8,259.62)	1.060%	-87.58
38300	050.22364	050.MO.CantonIntegFunct2010	Mar-10	470.33	1.060%	4.99
38300	050.22366	050.MO.HannibalIntegFunct2010	Mar-10	3,231.18	1.060%	34.26
38300	050.22368	050.MO.KirksIntegFunct2010	Mar-10	9,401.54	1.060%	99.69

TOTALS - NORTHEAST MISSOURI DIVISION

145,061.42

1,538.17

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS				572,290.00		5,969.23

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37900	050.23260	Replace Reg Station on Hwy H in Miner, MO	Aug-10	21,196.53	1.006%	213.30
37900	050.23319	050.072.3375.Hwy 25 Rel	Sep-10	17,402.17	1.006%	175.12
TOTALS - SOUTHEAST MISSOURI DIVISION				38,598.70		388.43

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37900	050.21616	Replace a district regulator station in the town on Ashton, MO. T	Jul-10	4,102.93	1.060%	43.51
37900	050.23255	Relocate 2100 lf of 6 inch steel gas line and 4050 lf of 2 inch pe	Aug-10	316.92	1.060%	3.36
TOTALS - NORTHEAST MISSOURI DIVISION				4,419.85		46.87

MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS

43,018.55	435.29
TOTAL ISRS ELIGIBLE ADDITIONS	28,697.70

Appendix C

- Schedule 1 Tax Rate Calculation
- Attachment 1 ISRS Tariff Sheets
- Attachment 2 Customer Notice Examples
- Attachment 3 Current ISRS Web Site Information
- Attachment 4 Example Script for Call Center Employees
- Attachment 5 Sample Customer Bill

Atmos Energy Corporation
Missouri Jurisdiction
ISRS Tax Rate Calculation

Line	Jurisdiction:	Missouri
1	Test Period Ending:	September 30, 2010
2		
3		
4	Tax Rate	
5	Federal:	35.00%
6	State:	6.25%
7	Composite Factor:	39.06%
8		
9		
10		
11	Revenue Gross-Up Factor for inc tax	1.64103

Canceling P.S.C. MO. No. 2

3rd Revised SHEET NO. 19

Atmos Energy Corporation

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

SCHEDULE OF RATESINFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

<u>Type of Service</u>	<u>Per Bill Per Month</u>		
	<u>West</u>	<u>Southeast</u>	<u>Northeast</u>
Residential Firm Service.....	0.28	0.28	1.00
Small Firm General Service.....	0.28	0.28	1.00
Medium Firm General Service.....	1.36	2.04	4.42
Large Firm General Service.....	6.82	10.19	22.10
Interruptible Large Volume Service	0.00	10.19	22.10

DATE OF ISSUE: November 22, 2010
month day year

DATE EFFECTIVE: December 22, 2010
month day year

ISSUED BY: Mark A Martin Vice President-Rates and Regulatory Affairs
name of officer title

Owensboro, KY
address

Appendix C

Attachment 2 - Customer Notice Examples

INITIAL NOTICE

ISRS

Each year, Atmos Energy spends millions of dollars on its more than 3,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Atmos filed seeking to recover an additional \$243,512 in the Northeast District, \$124,441 in the Southeast District, and \$14,045 in the West District.

ANNUAL NOTICE

ISRS

Each year, Atmos Energy spends millions of dollars on its more than 3,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Atmos filed seeking to recover an additional \$243,512 in the Northeast District, \$124,441 in the Southeast District, and \$14,045 in the West District.



HOME SERVICE

BUSINESS SERVICE

OTHER BUSINESSES

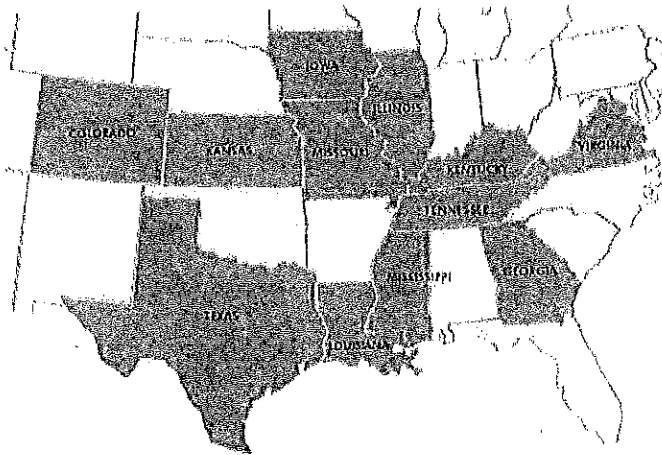
INVESTORS

- > Account Center
- > Start Residential Service
- > Billing and Payment Options
- > Customer Service
 - > Bill Inserts
 - > Your Bill Explained
 - > Natural Gas Prices
 - > What Customers Are Saying
 - > Fraud Alert
- > Safety & Reliability
- > Manage Energy Use
- > Why Choose Gas
- > Locate an Authorized Gas Dealer
- > Energy Efficiency Programs
- > Energy Assistance

Customer Messages and Bill Inserts

To provide up-to-date information to our customers, the inserts and announcements enclosed in our monthly bills are available online.

Please select your state below to view the important customer messages for your area.



Choose a state above, or select from this drop down list: MO

Atmos Energy - Bill Inserts and Customer Messages for MO

PDF File	Month Sent	Document Description	Size
	10.2010	Sharing The Warmth Energy Assistance Program	68.31 KB
	08.2010	Sign Up for Our Automatic Payment Plan	58.15 KB
	08.2010	Natural Gas Safety	298.44 KB
	08.2010	Here's Help for Managing Your Energy Use	1803.79 KB
	07.2010	Sign Up for Free Electronic Billing	92.04 KB
	06.2010	Call 811 Before You Dig	165.08 KB
	05.2010	Notice of Requested Rate Increase and Request for Public Comment	73.48 KB
	04.2010	Natural Gas: The Smart Choice for Environment	172.68 KB
	03.2010	Save Money on Natural Gas Appliances Now	196.58 KB
	03.2010	JRS Customer Notice	30.76 KB
	03.2010	Your Payment Options	512.16 KB
	03.2010	Atmos Energy Appliance Rebate Program	1667.19 KB

			
	02.2010	Natural Gas Safety And You	412.46 KB
	02.2010	ISRS Customer Notice	29.8 KB
	01.2010	Scratch and Sniff for Natural Gas	1703.98 KB
	01.2010	We've Moved Our Billing Address	58.84 KB
	12.2009	Generous Hearts Make Warm Homes	49.96 KB
	12.2009	Call 811 Before You Dig	368.53 KB
	12.2009	Infrastructure System Replacement Surcharge	18.9 KB
	11.2009	Infrastructure System Replacement Surcharge Customer Notice	110.57 KB
	10.2009	Sharing The Warmth Energy Assistance Program	54.84 KB
	09.2009	Here's Help For Managing Your Energy Use	1786.92 KB
	08.2009	Auto Pay Is the Easiest Way to Pay	60.13 KB
	08.2009	If You Smell Gas - Missouri	71.4 KB
	07.2009	Protecting Your Identity	64.55 KB
	06.2009	Budget Billing	108.91 KB
	05.2009	811 Call Before You Dig	212.53 KB
	04.2009	Atmos Energy Offers Online Energy Management Tools	283.08 KB
	03.2009	Your Payment Options	491.02 KB
	02.2009	Natural Gas Safety And You	470.13 KB
	01.2009	Safe-T-Sniff	68.99 KB
	12.2008	Warm Hearts Make Warm Homes	61.12 KB
	12.2008	Missouri ISRS	312.98 KB
	12.2008	Missouri One-Call	265.31 KB
	11.2008	AutoPay	55.18 KB
	11.2008	If You Smell Gas - Missouri	92.16 KB
	11.2008	Missouri ISRS	35.99 KB

	10.2008	<u>Sharing the Warmth with Those in Need</u>	70.08 KB
	09.2008	<u>Infrastructure System Replacement Surcharge Filing</u>	78.28 KB
	09.2008	<u>MasterCard MLB World Series Sweepstakes</u>	288.96 KB
	08.2008	<u>Missouri ECE Rebates</u>	84.19 KB
	08.2008	<u>MasterCard MLB World Series Sweepstakes</u>	288.96 KB
	08.2008	<u>If You Smell Gas - Missouri</u>	70.83 KB
	07.2008	<u>Help for Managing Your Energy Use</u>	1788.98 KB
	06.2008	<u>Budget Billing</u>	323.58 KB
	05.2008	<u>Always Call 811</u>	166.33 KB
	04.2008	<u>The Cleaner, Greener Choice</u>	161.3 KB
	03.2008	<u>Your Payment Options</u>	424.14 KB
	02.2008	<u>Natural Gas Safety and You</u>	423.04 KB
	01.2008	<u>Scratch N Sniff</u>	80.32 KB
	12.2007	<u>Warm Hearts Make Warm Homes</u>	62.25 KB
	12.2007	<u>Missouri 811 One-Call</u>	180.39 KB
	11.2007	<u>Natural Gas Safety</u>	75.95 KB

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Appendix C

Attachment 4 – Example Script for Call Center Employees

December, 2010

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

Effective December 22, 2010, a \$0.28 to \$1.00 Infrastructure System Replacement Surcharge (ISRS) will be added to Atmos' residential and small general service customer monthly bills. Medium general service customers ISRS charge will range between \$1.36 and \$4.42; while large general service and interruptible customers charges will be between \$6.82 and \$22.10. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Atmos' rates.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects.
- Certain public improvement projects such as street or highway widening.

The ISRS does NOT apply to:

- Costs for privately funded projects, where Atmos is reimbursed by other parties are included in the ISRS charge. None of these costs are included in the ISRS or are being recovered from Atmos' customers.

The initial ISRS charge will be implemented as a prorated charge. The exact amount of the ISRS charge can be found by reviewing the "Bill Detail" screen in Banner.

The first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Please note that an abbreviated version of this message is also permanently on the back of the bill under "Understanding Your Bill." Once each year, bills will also contain a different ISRS notice, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS Notice).

Attachment 1 is the tariff sheet showing all of the monthly ISRS rates for the various customer classes. Please ignore the effective date on this tariff page, as the effective date will be the date at the beginning of this memo.

Attachment 5 is a sample residential bill for a Northeast Missouri customer. As you can see, the monthly ISRS charge on that sample bill is \$1.00.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. After the first month, the ISRS is still defined on the back of the bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

- ISRS is authorized by Missouri law, which allows gas utilities like Atmos to adjust their rates twice per year to recover these mandated costs.
- None of the mandated costs and projects covered by ISRS produces any new revenue for the Company. Any projects for which Atmos is separately reimbursed are not included in the ISRS.
- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers

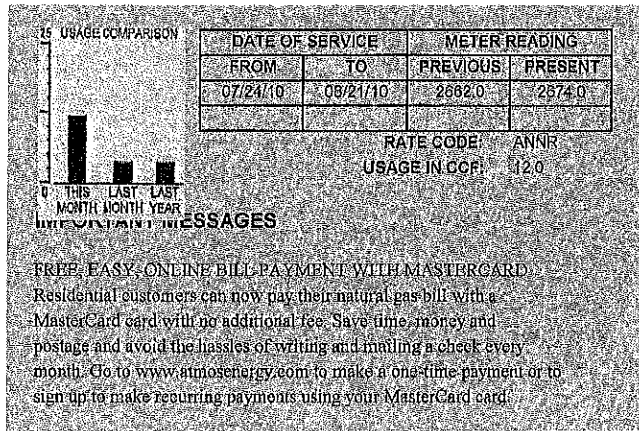


Emergency Telephone 1-888-322-8667
 Customer Service 1-888-286-6700
 atmosenergy.com

Appendix C

Attachment 5 - Sample Customer Bill

Customer Number: 004004635
 Customer Name: JOHN SAMPLE
 SRVC Address: 100 MAIN STREET
 HANNIBAL, MO
 Account Number: 50-004000000-0000000-4
 Meter Serial #: 800083034
 Billing Date: 08/28/10
 Past Due After: 09/16/10



BILLING INFORMATION:

PREVIOUS BALANCE	35.67
PAYMENT RECEIVED	35.67
CURRENT CHARGE TOTAL	30.46
DELIVERY CHARGE	22.68
DELIVERY CHARGE - COMMODITY	
12 @ .11546/CCF	1.39
PURCHASED GAS ADJUSTMENT	
12 @ .44901/CCF	5.39
ISRS	1.00
TAX/FEE CHARGE TOTAL	0.84
MUNICIPAL FEE @ .02564	0.84
CURRENT CHARGES	31.30
TOTAL AMOUNT DUE	31.30

PRIOR AMOUNT DUE
 \$0.00

TOTAL AMOUNT DUE
 \$31.30

PAST DUE AFTER
 09/16/10

Account Number: 50-004000000-0000000-4

JOHN SAMPLE
 100 MAIN STREET
 HANNIBAL, MO 63401

Thank you,
 ATMOS ENERGY
 PO Box 78108
 Phoenix, AZ 85062-8108

Bill is due and payable upon receipt. If current bill is not paid by the due date, a penalty (if applicable) will appear on your next bill. Prior amounts already past due may result in disconnection.