

**GUD No. 9670**  
**ATMOS ENERGY CORP., MID-TEX DIVISION**  
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**TEST YEAR ENDING DECEMBER 31, 2005**

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**ATMOS ENERGY CORP., MID-TEX DIVISION  
NET PLANT INVESTMENT  
AS OF DECEMBER 31, 2005**

Line No.	Account	Account Description	Reference	ATMOS			Final O	
				Amount Per Books	Adjustments	Adjusted Balance	Adjustments	Ad
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	<b>Distribution Plant</b>							
1	374.1	Land		\$ 359,287	\$ -	\$ 359,287	\$ -	\$
2	374.2	Land Rights		1,536,973	-	1,536,973	-	
3	375	Structures & Improvements		157,840	-	157,840	-	
4	376	Mains		751,768,074	-	751,768,074	(5,857,600)	
5	378	M&R Station Equipment - General		5,621,373	-	5,621,373	-	
6	379	M&R Station Equipment - City Gate		2,716,990	-	2,716,990	-	
7	380	Services		184,315,105	-	184,315,105	(4,700,093)	
8	381	Meters		69,280,884	-	69,280,884	-	
9	382	Meter Installations		25,824,890	-	25,824,890	-	
10	383	House Regulators		19,631,269	-	19,631,269	-	
11	385	Industrial M&R Station Equipment		(150,811)	-	(150,811)	-	
12		<b>Total</b>		<b>\$ 1,061,061,874</b>	<b>\$ -</b>	<b>\$ 1,061,061,874</b>	<b>\$ (10,557,693)</b>	<b>\$</b>
13								
14	<b>General Plant</b>							
15	302	Franchises & Consents		\$ 11,665	\$ -	\$ 11,665	\$ -	\$
16	303	Computer Software		5,878,143	(2,550,435)	3,327,708	(2,638,807)	
17	389	Land		1,691,154	-	1,691,154	-	
18	390	Structures & Improvements		4,981,685	-	4,981,685	-	
19	391	Office Furniture & Equipment		4,185,721	(68,295)	4,117,426	(68,295)	
20	392	Transportation Equipment		2,646,422	-	2,646,422	-	
21	393	Stores Equipment		6,894	-	6,894	-	
22	394	Tools, Shop, and Garage Equipment		1,888,059	-	1,888,059	-	
23	395	Laboratory Equipment		310,300	-	310,300	-	
24	396	Power Oper. Tool & Work Equipment		1,655,394	-	1,655,394	-	
25	397	Radio Communication Equipment		3,932,536	(207,959)	3,724,577	(207,959)	
26	398	Miscellaneous Equipment		4,878,560	-	4,878,560	-	
27	399	Non-Mainframe Computer Equipment		6,921,274	(113,059)	6,808,215	(113,059)	
28		<b>Total</b>		<b>\$ 38,987,807</b>	<b>\$ (2,939,748)</b>	<b>\$ 36,048,059</b>	<b>\$ (3,028,120)</b>	<b>\$</b>
29								
30		<b>Net Plant Investment (Ln 12 + Ln 28)</b>				<b>\$ 1,097,109,934</b>		<b>\$</b>

**ATMOS ENERGY CORP., MID-TEX DIVISION**  
**NET PLANT INVESTMENT ASSIGNED FROM SSU**  
**AS OF DECEMBER 31, 2005**

Line No.	Account No.	Description	ATMOS			Final Order		
			Customer Support	General Office	Total Shared Services	Customer Support	General Office	Total Shared Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390	Improvements to Leased Premises	\$ 1,149,281	\$ 432,985	\$ 1,582,265	\$ 1,149,280	\$ 374,095	\$ 1,523,375
2	391	Office Furniture & Equipment	23,934	1,337,582	1,361,515	23,933	1,155,657	1,179,590
3	391.02	Remittance Processing Equipment	-	(2,302)	(2,302)	-	(1,988)	(1,988)
4	391.03	Office Furniture & Equipment	-	(1,135)	(1,135)	-	(981)	(981)
5	392	Transportation Equipment	-	(3,053)	(3,053)	-	(2,638)	(2,638)
6	393	Stores Equipment	-	(401)	(401)	-	(347)	(347)
7	394	Tools & Work Equipment	-	(778)	(778)	-	(672)	(672)
8	397	Communication Equipment - Telephone	7,800,568	302,286	8,102,854	7,800,568	261,172	8,061,740
9	398	Miscellaneous Equipment	831	111,411	112,242	831	96,258	97,089
10	399	Other Tangible Property	16,672	649	17,321	16,672	561	17,233
11	399.01	Other Tangible Property-Servers Hardware	1,601,947	691,036	2,292,983	1,601,948	597,048	2,198,996
12	399.02	Other Tangible Property-Servers Software	802,232	427,238	1,229,470	802,232	369,129	1,171,361
13	399.03	Other Tangible Property-Network-Hardware	130,277	87,304	217,581	130,277	75,430	205,707
14	399.04	Other Tangible Property-CPU	-	(3,036)	(3,036)	-	(2,623)	(2,623)
15	399.05	Other Tangible Property-MF Hardware	-	(3,722)	(3,722)	-	(3,216)	(3,216)
16	399.06	Other Tangible Property-PC Hardware	834,503	563,523	1,398,025	834,503	486,878	1,321,381
17	399.07	Other Tangible Property-PC Software	343,882	110,046	453,928	343,882	95,078	438,960
18	399.08	Other Tangible Property-Application Software	21,409,696	4,239,846	25,649,542	21,409,696	3,663,185	25,072,881
19	399.09	Other Tangible Property-System Software	-	192,728	192,728	-	166,516	166,516
20	399.24	Other Tangible Property-GenStartupCost	5,182,592	-	5,182,592	5,182,592	-	5,182,592
21		Retirement Work in Progress	-	(1,591)	(1,591)	-	(1,374)	(1,374)
22		Net Plant Assigned to Mid-Tex Division	<u>\$ 39,296,414</u>	<u>\$ 8,480,617</u>	<u>\$ 47,777,031</u>	<u>\$ 39,296,414</u>	<u>\$ 7,327,168</u>	<u>\$ 46,623,585</u>
		Allocation to Mid-Tex	48.50%	39.77%		48.50%	34.36%	

**ATMOS ENERGY CORP., MID-TEX DIVISION**  
**SHARED SERVICES ALLOCATION OF GROSS PLANT IN SERVICE TO MID-TEX DIVISION**  
**TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Account No.	Description	ATMOS			Final Order		
			Customer Support	General Office	Total Shared Services	Customer Support	General Office	Total Shared Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390	Improvements to Leased Premises	\$ 3,519,069	\$ 5,865,602	\$ 9,384,671	\$ 3,519,069	\$ 5,865,602	\$ 9,384,671
2	391	Office Furniture & Equipment	56,077	10,385,073	10,441,150	56,077	10,385,073	10,441,150
3	391.02	Remittance Processing Equipment	-	53,365	53,365	-	53,365	53,365
4	391.03	Office Furniture & Equipment	-	1,160,987	1,160,987	-	1,160,987	1,160,987
5	392	Transportation Equipment	-	18,885	18,885	-	18,885	18,885
6	393	Stores Equipment	-	6,063	6,063	-	6,063	6,063
7	394	Tools & Work Equipment	-	33,042	33,042	-	33,042	33,042
8	397	Communication Equipment - Telephone	22,021,825	1,737,456	23,759,281	22,021,825	1,737,456	23,759,281
9	398	Miscellaneous Equipment	1,916	631,550	633,466	1,916	631,550	633,466
10	399	Other Tangible Property	214,670	10,196	224,866	214,670	10,196	224,866
11	399.01	Other Tangible Property-Servers Hardware	9,628,535	2,786,265	12,414,800	9,628,535	2,786,265	12,414,800
12	399.02	Other Tangible Property-Servers Software	6,854,583	1,440,287	8,294,870	6,854,583	1,440,287	8,294,870
13	399.03	Other Tangible Property-Network-Hardware	459,775	350,749	810,525	459,775	350,749	810,525
14	399.04	Other Tangible Property-CPU	-	1,095,465	1,095,465	-	1,095,465	1,095,465
15	399.05	Other Tangible Property-MF Hardware	-	1,159,964	1,159,964	-	1,159,964	1,159,964
16	399.06	Other Tangible Property-PC Hardware	2,544,181	4,886,184	7,430,364	2,544,181	4,886,184	7,430,364
17	399.07	Other Tangible Property-PC Software	1,557,860	1,043,348	2,601,208	1,557,860	1,043,348	2,601,208
18	399.08	Other Tangible Property-Application Software	72,149,171	26,508,039	98,657,210	72,149,171	26,508,039	98,657,210
19	399.09	Other Tangible Property-System Software	-	3,089,128	3,089,128	-	3,089,128	3,089,128
20	399.24	Other Tangible Property-GenStartupCost	23,172,326	-	23,172,326	23,172,326	-	23,172,326
21								
22		Total	\$142,179,989	\$62,261,648	\$204,441,638	\$142,179,989	\$62,261,648	\$204,441,638
23								
24		Allocation to Mid-Tex	48.50%	39.77%		48.50%	34.36%	
25								
26		Plant Assigned to Mid-Tex Division	\$68,957,295	\$24,761,458	\$93,718,752	\$68,957,295	\$21,393,652	\$90,350,946
27								
28								
29								
30		Total Gross Plant Assigned to Mid-Tex Division	\$68,957,295	\$21,393,652	\$90,350,946	\$68,957,295	\$21,393,652	\$90,350,946

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ACCUMULATED DEPRECIATION ASSIGNED FROM SSU  
AS OF DECEMBER 31, 2005**

Line No.	Account No.	Description	ATMOS			Final Order		
			Customer Support	General Office	Shared Services	Customer Support	General Office	Shared Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	390	Improvements to Leased Premises	\$ 1,149,418	\$ 4,776,880	\$ 5,926,298	\$ 1,149,418	\$ 4,776,880	\$ 5,926,298
2	391	Office Furniture & Equipment	6,729	7,021,780	7,028,509	6,729	7,021,780	7,028,509
3	391.02	Remittance Processing Equipment		59,152	59,152		59,152	59,152
4	391.03	Office Furniture & Equipment		1,163,840	1,163,840		1,163,840	1,163,840
5	392	Transportation Equipment		26,562	26,562		26,562	26,562
6	393	Stores Equipment		7,071	7,071		7,071	7,071
7	394	Tools & Work Equipment		34,998	34,998		34,998	34,998
8	397	Communication Equipment - Telephone	5,938,180	977,371	6,915,551	5,938,180	977,371	6,915,551
9	398	Miscellaneous Equipment	203	351,412	351,615	203	351,412	351,615
10	399	Other Tangible Property	180,295	8,564	188,859	180,295	8,564	188,859
11	399.01	Other Tangible Property-Servers Hardware	6,325,551	1,048,684	7,374,235	6,325,551	1,048,684	7,374,235
12	399.02	Other Tangible Property-Servers Software	5,200,496	366,015	5,566,511	5,200,496	366,015	5,566,511
13	399.03	Other Tangible Property-Network-Hardware	191,163	131,228	322,391	191,163	131,228	322,391
14	399.04	Other Tangible Property-CPU		1,103,098	1,103,098		1,103,098	1,103,098
15	399.05	Other Tangible Property-MF Hardware		1,169,324	1,169,324		1,169,324	1,169,324
16	399.06	Other Tangible Property-PC Hardware	823,557	3,469,229	4,292,786	823,557	3,469,229	4,292,786
17	399.07	Other Tangible Property-PC Software	848,825	766,641	1,615,466	848,825	766,641	1,615,466
18	399.08	Other Tangible Property-Application Software	28,005,468	15,847,123	43,852,591	28,005,468	15,847,123	43,852,591
19	399.09	Other Tangible Property-System Software		2,604,521	2,604,521		2,604,521	2,604,521
20	399.24	Other Tangible Property-GenStartupCost	12,486,569		12,486,569	12,486,569		12,486,569
21								
22		Retirement Work in Progress		4,000	4,000		4,000	4,000
23								
24		Total	\$ 61,156,454	\$ 40,937,493	\$ 102,093,947	\$ 61,156,454	\$ 40,937,493	\$ 102,093,947
25								
26		Allocation Factor	48.50%	39.77%		48.50%	34.36%	
27								
28		Accumulated Depreciation Assigned To Mid-Tex Division	\$29,660,880	\$16,280,841	\$45,941,721	\$29,660,880	\$14,066,484	\$43,727,364

**ATMOS ENERGY CORP., MID-TEX DIVISION  
INJURIES AND DAMAGES RESERVE  
TEST YEAR ENDING DECEMBER 31, 2005**

<b>Line No.</b>	<b>Description</b>	<u>ATMOS</u> <b>As of Dec. 2005</b>	<u>Final Order</u> <b>As of Dec. 2005</b>
	(a)	(b)	(c)
1	Injuries and Damages Reserve	\$ 2,950,280	\$ 2,950,280
2	Final Order Adjustment		\$ -

**ATMOS ENERGY CORP., MID-TEX DIVISION  
INJURIES AND DAMAGES RESERVE ASSIGNED FROM SSU  
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description (a)	ATMOS As of Dec. 2005 (b)	Final Order As of Dec. 2005 (c)
1	Injuries and Damages Reserve	2,787,203	2,787,203
2	Allocation to Mid-Tex (General Office)	39.77%	34.36%
3	Injuries and Damages Reserve Assigned to Mid-Tex Division	<u>\$ 1,108,470</u>	<u>\$ 957,707</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ACCUMULATED DEFERRED INCOME TAXES  
AS OF DECEMBER 31, 2005**

Line No.	FERC Account	Description	ATMOS			Final Order	
			Per Book Amounts	Adjustments to Exclude Goodwill and CWIP Amounts	Adjusted Per Book Amounts	Adjustments	Adjusted Per Book Amounts
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	190	Directors Deferred Comp	\$ 454,664	\$ -	\$ 454,664	\$ -	\$ 454,664
2	190	Miscellaneous Accrued	1,337,970	-	1,337,970	-	1,337,970
3	190	Self Insurance - Adjustment	847,402	-	847,402	-	847,402
4	190	Vacation Accrual	290,193	-	290,193	-	290,193
5	190	Worker's Comp Insurance Reserve	305,220	-	305,220	-	305,220
6	190	Goodwill Accrual	3,800,000	(3,800,000)	-	(3,800,000)	-
7	190	Customer Advances	2,449,102	-	2,449,102	-	2,449,102
8	190	Deferred Gas Costs	10,340,802	-	10,340,802	-	10,340,802
9	190	Allowance for Doubtful Accounts	1,942,566	-	1,942,566	-	1,942,566
10	190	Clearing Account - Adjustment	2,494,959	-	2,494,959	-	2,494,959
11	190	FAS 106 Adjustment	8,209,358	-	8,209,358	-	8,209,358
12	190	Regulatory Liabilities	7,483,237	-	7,483,237	-	7,483,237
13	190	Other, Net	321,024	-	321,024	-	321,024
14							
15		Total Account 190	\$ 40,276,497	\$ (3,800,000)	\$ 36,476,497	\$ (3,800,000)	\$ 36,476,497
16							
17	282	Gas Plant in Service	\$ 3,668,128	\$ -	\$ 3,668,128	\$ -	\$ 3,668,128
18	282	CWIP	873,612	(873,612)	-	(873,612)	-
19	282	Deferred Gas Costs	(6,249,003)	-	(6,249,003)	-	(6,249,003)
20	282	Allowance for Doubtful Accounts	(677,570)	-	(677,570)	-	(677,570)
21	282	FAS 106 Adjustment	(327,696)	-	(327,696)	-	(327,696)
22	282	Other, Net	311,722	-	311,722	-	311,722
23							
24		Total Account 282	\$ (2,400,807)	\$ (873,612)	\$ (3,274,419)	\$ (873,612)	\$ (3,274,419)
25							
26	283	Goodwill Amortization - TXU	\$ 8,520,901	\$ (8,520,901)	\$ -	\$ (8,520,901)	\$ -
27	283	Regulatory Assets	12,195,224	-	12,195,224	-	12,195,224
28							
29		Total Account 283	\$ 20,716,126	\$ (8,520,901)	\$ 12,195,224	\$ (8,520,901)	\$ 12,195,224
30							
31		Deferred Income Taxes	\$ 21,961,179	\$ 5,594,513	\$ 27,555,692	\$ 5,594,513	\$ 27,555,692

**ATMOS ENERGY CORP., MID-TEX DIVISION**  
**ACCUMULATED DEFERRED FEDERAL INCOME TAXES ASSIGNED FROM SSU**

**ATMOS**

Line No.	DEFERRED TAX ASSETS / (LIABILITIES) (a)	Shared Services Customer Support (b)	Shared Services General Office (c)	Excluded Amounts (d)	Adjusted Shared Services General Office (e)	Adjusted Shared Services ADIT (f)
1	Environmental Activities		\$86	\$0	\$86	\$86
2	Ad Valorem Taxes		(586,658)	586,658	0	0
3	Directors Deferred Bonus		204,354	0	204,354	204,354
4	Directors Deferred Comp		(1,032,060)	0	(1,032,060)	(1,032,060)
5	Miscellaneous Accrued		754,384	0	754,384	754,384
6	Self Insurance - Adjustment		2,668,359	0	2,668,359	2,668,359
7	Vacation Accrual		144,825	0	144,825	144,825
8	Worker's Comp Insurance Reserve		92,700	0	92,700	92,700
9	Amortization - LGS Acq. 1810.13523		(1,085,552)	1,085,552	0	0
10	Deferred Expense Projects		(615,237)	615,237	0	0
11	Deferred Projects - MVG Acq.		(278,318)	278,318	0	0
12	Deferred Projects - TXU Acquisition		(34,958)	34,958	0	0
13	RAR 91/93 Bond Cost Amortized		7,870	0	7,870	7,870
14	OHGC Deposit Refund Adjustment		(41,200)	41,200	0	0
15	RAR 86/90 Lease Expense Amortiz.		(29,452)	0	(29,452)	(29,452)
16	Rabbi Trust - True Up		1,065,713	0	1,065,713	1,065,713
17	SEBP Adjustment - Amended Item		(2,104,543)	0	(2,104,543)	(2,104,543)
18	SEBP Adjustment		49,313,709	0	49,313,709	49,313,709
19	Restricted Stock Grant Plan		4,810,636	0	4,810,636	4,810,636
20	Rabbi Trust		(540,384)	0	(540,384)	(540,384)
21	Clearing Account - Adjustment		124,672	0	124,672	124,672
22	Charitable Contribution Carryover		(385)	0	(385)	(385)
23	RAR CFWE 1990-1985		(13,255)	0	(13,255)	(13,255)
24	Investment Banking Adv Fee (MVG)		(1,379,718)	1,379,718	0	0
25	Monarch - Non Compete		(26,667)	26,667	0	0
26	Prepaid Dues		(166,459)	0	(166,459)	(166,459)
27	Prepayments		(289,122)	0	(289,122)	(289,122)
28	Inventory Adjustment		(2,606,138)	0	(2,606,138)	(2,606,138)
29	Section 481(a) Prepayments		(4,625,732)	0	(4,625,732)	(4,625,732)
30	Pension Expense		(112,099,171)	0	(112,099,171)	(112,099,171)
31	FAS 106 Adjustment		6,785,486	0	6,785,486	6,785,486
32	Regulatory Liability - Atmos 109		190,514	0	190,514	190,514
33	Section 481(a) Cushion Gas		542,552	0	542,552	542,552
34	Section 481(a) Line Pack Gas		182,587	0	182,587	182,587
35	Amended Cost of Removal		4,136,268	0	4,136,268	4,136,268
36	Amended Book Amortization		(4,692,658)	0	(4,692,658)	(4,692,658)
37	Capitalized Overhead - True Up		(170,708)	0	(170,708)	(170,708)
38	Fixed Asset Cost Adjustment	(53,410,115)	(50,602,179)	0	(50,602,179)	(104,012,294)
39	Fixed Asset Accum Adjustment		32,842,864	0	32,842,864	32,842,864
40	CWIP		(28,347,332)	28,347,332	0	0
41	IRS Audit Adjustment - Cost		1,239,907	0	1,239,907	1,239,907
42	IRS Audit Adjustment - Accum		(269,621)	0	(269,621)	(269,621)
43	ANG Acquisition - Cost		217,907	(217,907)	0	0
44	Provision Differences - Cost		845,078	0	845,078	845,078
45	Other Plant		(12,831,558)	0	(12,831,558)	(12,831,558)
46	Other Plant		(24,682)	0	(24,682)	(24,682)
47	Amended Item - Book Depreciation Not Reversed		2,856	0	2,856	2,856
48	Amended Item - Tax Depreciation Not Claimed		43,024	0	43,024	43,024
49	Subtotal	<u>(\$53,410,115)</u>	<u>(\$118,277,396)</u>	<u>\$32,177,733</u>	<u>(\$86,099,663)</u>	<u>(\$139,509,778)</u>
50						
51	Effective Tax rate	38%	38%	38%	38%	38%
52						
53	Tax on Deferred Items	<u>(\$20,295,844)</u>	<u>(\$44,945,410)</u>	<u>\$12,227,539</u>	<u>(\$32,717,872)</u>	<u>(\$53,013,716)</u>
54						
55						
56	OTHER TAX EFFECTED ITEMS					
57	FD - IRS Audit Interest Assessment		(\$373,000)	\$0	(\$373,000)	(\$373,000)
58	ST - State Net Operating Loss		(2)	0	(2)	(2)
59	ST - State Bonus Depreciation		(809,727)	0	(809,727)	(809,727)
60	FD - FAS 115 Adjustment		100,010	0	100,010	100,010
61	FD - Treasury Lock Adjustment		14,698,903	0	14,698,903	14,698,903
62	FD - R & D Credit Valuation Allow		(1,781,359)	0	(1,781,359)	(1,781,359)
63	FD - Federal Benefit on State Bonu		(540,711)	0	(540,711)	(540,711)
64	Subtotal		<u>\$11,294,114</u>	<u>\$0</u>	<u>\$11,294,114</u>	<u>\$11,294,114</u>
65						
66	Total Deferred Tax @ 9/30/2005	<u>(\$20,295,844)</u>	<u>(\$33,651,296)</u>		<u>(\$21,423,758)</u>	<u>(\$41,719,602)</u>
67						
68	Additional Deferred Tax recorded Oct-Dec, 2005		(240,591)		(240,591)	(240,591)
69						
70	Total Deferred Tax @ 12/31/2005	\$ (20,295,844)	\$ (33,891,887)		\$ (21,664,348)	\$ (41,960,192)
71						
72	Allocation to Mid-Tex operating division	<u>48.50%</u>	<u>39.77%</u>		<u>39.77%</u>	
73						
74	Allocated to Mid-Tex operating division	<u>(9,843,484)</u>	<u>(\$13,478,803)</u>		<u>(\$8,615,911)</u>	<u>(\$18,459,396)</u>
75						
76	Accumulated Deferred Income taxes (190)	\$0	\$38,603,207	\$25,808	\$38,629,015	\$38,629,015
77	Accumulated Deferred Income taxes - Other Property (282)	(\$20,295,844)	(\$21,081,663)	\$10,154,281	(\$10,927,383)	(\$31,463,817)
78	Accumulated Deferred Income taxes - Other (283)	\$0	(\$51,413,429)	\$2,288,041	(\$49,125,388)	(\$49,125,388)
79						
80	Allocated to Mid-Tex	\$0	\$15,352,495	\$10,264	\$15,362,759	\$15,362,759
81	Allocated to Mid-Tex	(\$9,843,484)	(\$8,384,178)	\$3,942,675	(\$4,441,503)	(\$14,284,987)
82	Allocated to Mid-Tex	\$0	(\$20,447,121)	\$909,954	(\$19,537,167)	(\$19,537,167)

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ACCUMULATED DEFERRED FEDERAL INCOME TAXES ASSIGNED FROM SSU**

**FINAL ORDER**

Line No.	DEFERRED TAX ASSETS / (LIABILITIES) (a)	Shared Services Customer Support (b)	Shared Services General Office (c)	Excluded Amounts (d)	Adjusted Shared Services General Office (e)	Adjusted Shared Services ADIT (f)
1	Environmental Activities		\$86	\$0	\$86	\$86
2	Ad Valorem Taxes		(586,658)	586,658	0	0
3	Directors Deferred Bonus		204,354	0	204,354	204,354
4	Directors Deferred Comp		(1,032,060)	0	(1,032,060)	(1,032,060)
5	Miscellaneous Accrued		754,384	0	754,384	754,384
6	Self Insurance - Adjustment		2,668,359	0	2,668,359	2,668,359
7	Vacation Accrual		144,825	0	144,825	144,825
8	Worker's Comp Insurance Reserve		92,700	0	92,700	92,700
9	Amortization - LGS Acq. 1810.13523		(1,085,552)	1,085,552	0	0
10	Deferred Expense Projects		(615,237)	615,237	0	0
11	Deferred Projects - MVG Acq.		(278,318)	278,318	0	0
12	Deferred Projects - TXU Acquisition		(34,958)	34,958	0	0
13	RAR 91/93 Bond Cost Amortized		7,870	0	7,870	7,870
14	OHGC Deposit Refund Adjustment		(41,200)	41,200	0	0
15	RAR 86/90 Lease Expense Amortiz.		(29,452)	0	(29,452)	(29,452)
16	Rabbi Trust - True Up		1,065,713	0	1,065,713	1,065,713
17	SEBP Adjustment - Amended Item		(2,104,543)	0	(2,104,543)	(2,104,543)
18	SEBP Adjustment		49,313,709	0	49,313,709	49,313,709
19	Restricted Stock Grant Plan		4,810,636	0	4,810,636	4,810,636
20	Rabbi Trust		(540,384)	0	(540,384)	(540,384)
21	Clearing Account - Adjustment		124,672	0	124,672	124,672
22	Charitable Contribution Carryover		(385)	0	(385)	(385)
23	RAR CFWE 1990-1985		(13,255)	0	(13,255)	(13,255)
24	Investment Banking Adv Fee (MVG)		(1,379,718)	1,379,718	0	0
25	Monarch - Non Compete		(26,667)	26,667	0	0
26	Prepaid Dues		(166,459)	0	(166,459)	(166,459)
27	Prepayments		(289,122)	0	(289,122)	(289,122)
28	Inventory Adjustment		(2,606,138)	0	(2,606,138)	(2,606,138)
29	Section 481(a) Prepayments		(4,625,732)	0	(4,625,732)	(4,625,732)
30	Pension Expense		(112,099,171)	0	(112,099,171)	(112,099,171)
31	FAS 106 Adjustment		6,785,486	0	6,785,486	6,785,486
32	Regulatory Liability - Atmos 109		190,514	0	190,514	190,514
33	Section 481(a) Cushion Gas		542,552	0	542,552	542,552
34	Section 481(a) Line Pack Gas		182,587	0	182,587	182,587
35	Amended Cost of Removal		4,136,268	0	4,136,268	4,136,268
36	Amended Book Amortization		(4,692,658)	0	(4,692,658)	(4,692,658)
37	Capitalized Overhead - True Up		(170,708)	0	(170,708)	(170,708)
38	Fixed Asset Cost Adjustment	(53,410,115)	(50,602,179)	0	(50,602,179)	(104,012,294)
39	Fixed Asset Accum Adjustment		32,842,864	0	32,842,864	32,842,864
40	CWIP		(28,347,332)	28,347,332	0	0
41	IRS Audit Adjustment - Cost		1,239,907	0	1,239,907	1,239,907
42	IRS Audit Adjustment - Accum		(269,621)	0	(269,621)	(269,621)
43	ANG Acquisition - Cost		217,907	(217,907)	0	0
44	Provision Differences - Cost		845,078	0	845,078	845,078
45	Other Plant		(12,831,558)	0	(12,831,558)	(12,831,558)
46	Other Plant		(24,682)	0	(24,682)	(24,682)
47	Amended Item - Book Depreciation Not Reversed		2,856	0	2,856	2,856
48	Amended Item - Tax Depreciation Not Claimed		43,024	0	43,024	43,024
49	Subtotal	(\$53,410,115)	(\$118,277,396)	\$32,177,733	(\$86,099,663)	(\$139,509,778)
50						
51	Effective Tax rate	38%	38%	38%	38%	38%
52						
53	Tax on Deferred Items	(\$20,295,844)	(\$44,945,410)	\$12,227,539	(\$32,717,872)	(\$53,013,716)
54						
55						
56	OTHER TAX EFFECTED ITEMS					
57	FD - IRS Audit Interest Assessment		(\$373,000)	\$0	(\$373,000)	(\$373,000)
58	ST - State Net Operating Loss		(2)	0	(2)	(2)
59	ST - State Bonus Depreciation		(809,727)	0	(809,727)	(809,727)
60	FD - FAS 115 Adjustment		100,010	0	100,010	100,010
61	FD - Treasury Lock Adjustment		14,698,903	0	14,698,903	14,698,903
62	FD - R & D Credit Valuation Allow		(1,781,359)	0	(1,781,359)	(1,781,359)
63	FD - Federal Benefit on State Bonu		(540,711)	0	(540,711)	(540,711)
64	Subtotal	\$0	\$11,294,114	\$0	\$11,294,114	\$11,294,114
65						
66	Total Deferred Tax @ 9/30/2005	(\$20,295,844)	(\$33,651,296)		(\$21,423,758)	(\$41,719,602)
67						
68	Additional Deferred Tax recorded Oct-Dec, 2005		(240,591)		(240,591)	(240,591)
69						
70	Total Deferred Tax @ 12/31/2005	\$ (20,295,844)	\$ (33,891,887)		\$ (21,664,348)	\$ (41,960,192)
71						
72	Allocation to Mid-Tex operating division	48.50%	34.36%		34.36%	
73						
74	Allocated to Mid-Tex operating division	(9,843,484)	(\$11,645,551)		(\$7,444,061)	(17,287,545)

**ATMOS ENERGY CORP., MID-TEX DIVISION  
DIFFERENCE IN ADIT BALANCE PER BOOKS FOR SHARED SERVICES**

ATMOS					
Line No.	Description	Acct 190	Acct 282	Acct 283	Total
	(a)	(b)	(c)	(d)	(e)
1	ADIT Balance 12/31/2005	\$38,603,207	(\$41,377,507)	(\$51,413,429)	(\$54,187,729)
2	ADIT Balance 9/30/2005	38,603,225	(41,912,408)	(50,637,956)	(53,947,138)
3	Difference	(\$18)	\$534,901	(\$775,473)	(\$240,591)
4	Allocation to Mid-Tex	39.77%	39.77%	39.77%	
5	Allocated to Mid-Tex	(\$7)	\$212,730	(\$308,406)	(\$95,683)

FINAL ORDER					
Line No.	Description	Acct 190	Acct 282	Acct 283	Total
	(a)	(b)	(c)	(d)	(e)
1	ADIT Balance 12/31/2005	\$38,603,207	(\$41,377,507)	(\$51,413,429)	(\$54,187,729)
2	ADIT Balance 9/30/2005	38,603,225	(41,912,408)	(50,637,956)	(53,947,138)
3	Difference	(\$18)	\$534,901	(\$775,473)	(\$240,591)
4	Allocation to Mid-Tex	34.36%	34.36%	34.36%	
5	Allocated to Mid-Tex	(\$6)	\$183,797	(\$266,459)	(\$82,669)

**ATMOS ENERGY CORP., MID-TEX DIVISION  
CALCULATION OF CUSTOMER SUPPORT ADIT  
AS OF MARCH 31, 2006**

ATMOS

Shared Services - NTV

FERC	Vintage V1997	V1998	V1999	V2000 (\$299,691)	V2001	V2002	V2003	V2004	V2005	V2006	Grand Total
37600											(\$299,691)
39000			0		0		0	68,881	157,318	0	226,199
39009		0	359,356	59,576	21,505	123,394	184,787	170,795	34,027	0	953,440
39100		0			9,768	14,618	178,154	537	70	0	203,146
39103						364	0	0			364
39700		0	0	0	0	77,453	643,429	476,098	15,250	0	1,212,230
39800							5,356	0	0	0	5,356
39900					1,393	1,247	0	0	0	0	2,640
39901			0	0	0	0	202,876	48,311	26,596	0	277,783
39902					0	0	0	27,650	17,956	0	45,605
39903				0			11,156	62,356	2,974	0	76,486
39905			0								0
39906		0	0	2,439	22,727	27,193	236,584	59,318	4,528	0	352,789
39907		0	0	0	0	0	0	27,992	(6,778)	0	21,213
39908		0	0	0	0	0	0	(34,680)	488,590	0	453,910
39909											0
39924		0	0								0
Non-U				0							0
<b>Total Shared Services NTV</b>	<b>0</b>	<b>0</b>	<b>359,356</b>	<b>(237,675)</b>	<b>55,393</b>	<b>244,268</b>	<b>1,462,341</b>	<b>907,257</b>	<b>740,531</b>		<b>3,531,471</b>
<b>Percent Allocated to Customer Support</b>	<b>9%</b>	<b>0%</b>	<b>89.14%</b>	<b>71.29%</b>	<b>8.52%</b>	<b>94.68%</b>	<b>42.65%</b>	<b>97.93%</b>	<b>108.72%</b>		
Customer Support - Net Tax Value	-	-	320,312	(169,446)	4,721	231,277	623,652	888,441	805,108	21,689,926	24,393,992
Customer Support - Net Book Value	16,504	0	32,867,404	537,581	714,097	5,586,273	4,788,184	4,265,361	1,051,763	27,976,939	77,804,106
<b>PLANT ADIT FOR CUSTOMER SUPPORT</b>	<b>(16,504)</b>	<b>-</b>	<b>(32,547,091)</b>	<b>(707,027)</b>	<b>(709,377)</b>	<b>(5,354,997)</b>	<b>(4,164,532)</b>	<b>(3,376,920)</b>	<b>(246,655)</b>	<b>(6,287,013)</b>	<b>(53,410,115)</b>

FINAL ORDER

Shared Services - NTV

FERC	Vintage V1997	V1998	V1999	V2000 (\$299,691)	V2001	V2002	V2003	V2004	V2005	V2006	Grand Total
37600											(\$299,691)
39000			0		0		0	68,881	157,318	0	226,199
39009		0	359,356	59,576	21,505	123,394	184,787	170,795	34,027	0	953,440
39100		0			9,768	14,618	178,154	537	70	0	203,146
39103						364	0	0			364
39700		0	0	0	0	77,453	643,429	476,098	15,250	0	1,212,230
39800							5,356	0	0	0	5,356
39900					1,393	1,247	0	0	0	0	2,640
39901			0	0	0	0	202,876	48,311	26,596	0	277,783
39902					0	0	0	27,650	17,956	0	45,605
39903				0			11,156	62,356	2,974	0	76,486
39905			0								0
39906		0	0	2,439	22,727	27,193	236,584	59,318	4,528	0	352,789
39907		0	0	0	0	0	0	27,992	(6,778)	0	21,213
39908		0	0	0	0	0	0	(34,680)	488,590	0	453,910
39909											0
39924		0	0								0
Non-U				0							0
<b>Total Shared Services NTV</b>	<b>0</b>	<b>0</b>	<b>359,356</b>	<b>(237,675)</b>	<b>55,393</b>	<b>244,268</b>	<b>1,462,341</b>	<b>907,257</b>	<b>740,531</b>		<b>3,531,471</b>
<b>Percent Allocated to Customer Support</b>	<b>9%</b>	<b>0%</b>	<b>89.14%</b>	<b>71.29%</b>	<b>8.52%</b>	<b>94.68%</b>	<b>42.65%</b>	<b>97.93%</b>	<b>108.72%</b>		
Customer Support - Net Tax Value	-	-	320,312	(169,446)	4,721	231,277	623,652	888,441	805,108	21,689,926	24,393,991
Customer Support - Net Book Value	16,504	0	32,867,404	537,581	714,097	5,586,273	4,788,184	4,265,361	1,051,763	27,976,939	77,804,106
<b>PLANT ADIT FOR CUSTOMER SUPPORT</b>	<b>(16,504)</b>	<b>-</b>	<b>(32,547,092)</b>	<b>(707,027)</b>	<b>(709,376)</b>	<b>(5,354,996)</b>	<b>(4,164,532)</b>	<b>(3,376,920)</b>	<b>(246,655)</b>	<b>(6,287,013)</b>	<b>(53,410,115)</b>

Atmos Energy Corp., Mid-Tex Division  
TXU/Capgemini Adjustment

ATMOS - PROPOSED

Line No.	Description	FERC Account	2005 January	2005 February	2005 March	2005 April	2005 May	2005 June	2005 July
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ 39,374	\$ 270,264	\$ (2,351)	\$ -	\$ -	\$ -
2	TXU/Capgemini Adjustment - Non-Labor	923	2,265,680	1,499,656	1,897,049	1,552,516	2,478,979	(645,786)	1,207,217
3	<b>Total TXU/Capgemini</b>	923	<u>\$ 2,265,680</u>	<u>\$ 1,539,030</u>	<u>\$ 2,167,313</u>	<u>\$ 1,550,165</u>	<u>\$ 2,478,979</u>	<u>\$ (645,786)</u>	<u>\$ 1,207,217</u>
4									
5									
6	Notes:								
7	1. The amounts shown in Columns (c) through (o)								
8	are per book amounts.								
9	2. The adjustment is to remove expense associated								
10	with TXU/Capgemini during the transition period of								
11	moving to Atmos ownership and operation.								
12									
13	<b>FINAL ORDER</b>								
14									
15	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ 39,374	\$ 270,264	\$ (2,351)	\$ -	\$ -	\$ -
16	TXU/Capgemini Adjustment - Non-Labor	923	2,265,680	1,499,656	1,897,049	1,552,516	2,478,979	(645,786)	1,207,217
17	<b>Total TXU/Capgemini</b>	923	<u>\$ 2,265,680</u>	<u>\$ 1,539,030</u>	<u>\$ 2,167,313</u>	<u>\$ 1,550,165</u>	<u>\$ 2,478,979</u>	<u>\$ (645,786)</u>	<u>\$ 1,207,217</u>

Atmos Energy Corp., Mid-Tex Division  
TXU/Capgemini Adjustment

ATMOS - PROPOSED

Line No.	Description	FERC Account	2005 August	2005 September	2005 October	2005 November	2005 December	Total 2005	Adjustment Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,287	\$ (307,287)
2	TXU/Capgemini Adjustment - Non-Labor	923	1,130,715	1,268,332	(317)	(159)	-	12,653,882	(12,653,882)
3	<b>Total TXU/Capgemini</b>	923	<u>\$ 1,130,715</u>	<u>\$ 1,268,332</u>	<u>\$ (317)</u>	<u>\$ (159)</u>	<u>\$ -</u>	<u>\$ 12,961,169</u>	<u>\$ (12,961,169)</u>
4									
5									
6	Notes:								
7	1. The amounts shown in Columns (c) through (o)								
8	are per book amounts.								
9	2. The adjustment is to remove expense associated								
10	with TXU/Capgemini during the transition period of								
11	moving to Atmos ownership and operation.								
12									
13	<b>FINAL ORDER</b>								
14									
15	TXU/Capgemini Adjustment - Labor	923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,287	\$ (307,287)
16	TXU/Capgemini Adjustment - Non-Labor	923	1,130,715	1,268,332	(317)	(159)	-	12,653,882	(12,653,882)
17	<b>Total TXU/Capgemini</b>	923	<u>\$ 1,130,715</u>	<u>\$ 1,268,332</u>	<u>\$ (317)</u>	<u>\$ (159)</u>	<u>\$ -</u>	<u>\$ 12,961,169</u>	<u>\$ (12,961,169)</u>

**Atmos Energy Corp., Mid-Tex Division  
SSU Adjustment**

Line No.	Description	FERC Account	2005 January	2005 February	2005 March	2005 April	2005 May	2005 June	2005 July
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>ATMOS - PROPOSED</b>									
1	SSU Per Book Amount	922	\$ (1,133,633)	\$ (47,864)	\$ 1,295,651	\$ 1,996,888	\$ 2,455,917	\$ 2,330,771	\$ 2,165,637
2	SSU Per Book Amount	923	2,213,131	1,613,125	-	-	-	-	-
3	Less: SSU Transition Adjustment	922	(1,181,497)	-	329,263	141,606	118,907	33,132	33,299
4	Less: SSU Transition Adjustment	923	1,104,744	289,618	-	-	-	-	-
5	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	\$ 1,156,250	\$ 1,275,644	\$ 966,388	\$ 1,855,282	\$ 2,337,010	\$ 2,297,639	\$ 2,132,338
6									
7	Estimated 2006 SSU Billings	922							
8									
9	<b>Total SSU Adjustment (Col. (p), Line 1 - 3 + 7)</b>	<b>922</b>							
10	<b>Total SSU Adjustment (Col. (p), Line 2 - 4)</b>	<b>923</b>							
11	<b>Total SSU Insurance Adjustment</b>	<b>924</b>							
12	<b>Total SSU Adjustment (Col. (p), Line 9 + 10 + 11)</b>	<b>922/923/924</b>							
13									
14	Notes:								
15	1. The amounts shown in Columns (c) through (o)								
16	are per book amounts.								
17	2. The adjustment is to annualize the expense								
18	associated with the Shared Services organization								
19	3. The SSU amounts shown on Lines 7 and 11,								
20	Col. (p) were provided by Mr. James Cagle.								
21									
22	<b>FINAL ORDER</b>								
23									
24	SSU Per Book Amount	922	\$ (1,133,633)	\$ (47,864)	\$ 1,295,651	\$ 1,996,888	\$ 2,455,917	\$ 2,330,771	\$ 2,165,637
25	SSU Per Book Amount	923	2,213,131	1,613,125	-	-	-	-	-
26	Less: SSU Transition Adjustment	922	(1,181,497)	-	329,263	141,606	118,907	33,132	33,299
27	Less: SSU Transition Adjustment	923	1,104,744	289,618	-	-	-	-	-
28	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	\$ 1,156,250	\$ 1,275,644	\$ 966,388	\$ 1,855,282	\$ 2,337,010	\$ 2,297,639	\$ 2,132,338
29									
30	Estimated 2006 SSU Billings	922							
31									
32	<b>Total SSU Adjustment (Col. (p), Line 24 - 26 + 30)</b>	<b>922</b>							
33	<b>Total SSU Adjustment (Col. (p), Line 25 - 27)</b>	<b>923</b>							
34	<b>Total SSU Insurance Adjustment</b>	<b>924</b>							
35	<b>Total SSU Adjustment (Col. (p), Line 32 + 33 + 34)</b>	<b>922/923/924</b>							

**Atmos Energy Corp., Mid-Tex Division  
SSU Adjustment**

Line No.	Description	FERC Account	2005 August	2005 September	2005 October	2005 November	2005 December	Total 2005	Adjustment Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
<b>ATMOS - PROPOSED</b>									
1	SSU Per Book Amount	922	\$ 2,462,128	\$ 2,357,729	\$ 2,152,458	\$ 2,467,276	\$ 3,122,957	\$ 21,625,914	\$ (21,625,914)
2	SSU Per Book Amount	923	-	-	-	-	-	3,826,256	(3,826,256)
3	Less: SSU Transition Adjustment	922	89,131	70,142	20,733	22,755	7,170	(315,359)	315,359
4	Less: SSU Transition Adjustment	923	-	-	-	-	-	1,394,362	(1,394,362)
5	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	<u>\$ 2,372,997</u>	<u>\$ 2,287,587</u>	<u>\$ 2,131,725</u>	<u>\$ 2,444,521</u>	<u>\$ 3,115,787</u>	<u>\$ 24,373,167</u>	<u>\$ (24,373,167)</u>
6									
7	Estimated 2006 SSU Billings	922							\$ 33,584,667
8									
9	<b>Total SSU Adjustment (Col. (p), Line 1 - 3 + 7)</b>	<b>922</b>							\$ 11,643,394
10	<b>Total SSU Adjustment (Col. (p), Line 2 - 4)</b>	<b>923</b>							(2,431,894)
11	<b>Total SSU Insurance Adjustment</b>	<b>924</b>							604,902
12	<b>Total SSU Adjustment (Col. (p), Line 9 + 10 + 11)</b>	<b>922/923/924</b>							<u>\$ 9,816,402</u>
13									
14	Notes:								
15	1. The amounts shown in Columns (c) through (o)								
16	are per book amounts.								
17	2. The adjustment is to annualize the expense								
18	associated with the Shared Services organization								
19	3. The SSU amounts shown on Lines 7 and 11,								
20	Col. (p) were provided by Mr. James Cagle.								
21									
22	<b>FINAL ORDER</b>								
23									
24	SSU Per Book Amount	922	\$ 2,462,128	\$ 2,357,729	\$ 2,152,458	\$ 2,467,276	\$ 3,122,957	\$ 21,625,914	\$ (21,625,914)
25	SSU Per Book Amount	923	-	-	-	-	-	3,826,256	(3,826,256)
26	Less: SSU Transition Adjustment	922	89,131	70,142	20,733	22,755	7,170	(315,359)	315,359
27	Less: SSU Transition Adjustment	923	-	-	-	-	-	1,394,362	(1,394,362)
28	Adjusted SSU Booked Amount (Line 1 + 2 - 3 - 4)	922/923	<u>\$ 2,372,997</u>	<u>\$ 2,287,587</u>	<u>\$ 2,131,725</u>	<u>\$ 2,444,521</u>	<u>\$ 3,115,787</u>	<u>\$ 24,373,167</u>	<u>\$ (24,373,167)</u>
29									
30	Estimated 2006 SSU Billings	922							\$ 25,867,252
31									
32	<b>Total SSU Adjustment (Col. (p), Line 24 - 26 + 30)</b>	<b>922</b>							\$ 3,925,979
33	<b>Total SSU Adjustment (Col. (p), Line 25 - 27)</b>	<b>923</b>							(2,431,894)
34	<b>Total SSU Insurance Adjustment</b>	<b>924</b>							604,902
35	<b>Total SSU Adjustment (Col. (p), Line 32 + 33 + 34)</b>	<b>922/923/924</b>							<u>\$ 2,098,987</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY OF ADJUSTMENTS TO O&M EXPENSE  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description	ATMOS PROPOSED		FINAL ORDER		Reference
		Amount	Total	Amount	Total	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Per books Allocated to Mid-Tex (Acct 922)		\$21,625,917		\$21,625,917	
2	Per books Allocated to Mid-Tex (Acct 923)		3,826,256		3,826,256	
3	Total		<u>\$25,452,173</u>		<u>\$25,452,173</u>	
4						
5	Adjustment to Current Allocation Factors	\$1,095,007		(\$6,611,580)		<a href="#">WP F-2.2b</a>
6	Adjustment to Labor Expense	5,203,765		5,203,765		<a href="#">WP F-2.2c</a>
7	Adjustment to Benefits Expense	1,765,128		1,765,128		<a href="#">WP F2.2d</a>
8	Adjustment for Donations	(2,041)		(1,763)		<a href="#">WP F2.2f</a>
9	Adjustment for Property Insurance	<u>70,634</u>		<u>59,529</u>		<a href="#">WP F-2.2e</a>
10						
11	Total Adjustment to Account 922		<u>\$8,132,494</u>		<u>\$415,079</u>	
12						
13	Adjusted O&M Allocation to Mid-Tex		<u><u>\$33,584,667</u></u>		<u><u>\$25,867,252</u></u>	<a href="#">WP F-2.2!Q39</a>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES O&M  
ALLOCATED TO MID-TEX OPERATING DIVISION**

ATMOS PROPOSED					FINAL ORDER						
Line	Description (a)	Shared Services	Current	Allocated	Adjustment	Shared Services	Final Order	Allocated	2005	Inc. (Decrease)	Inc. (Decrease)
		TY 12/31/2005	Allocation			TY 12/31/2005	Allocation				
		Total	Factors	Amount	(e)	Total	Factors	Amount	(i)	(j)	(k)
1	1001 SS Dallas Chairman, President & CEO	2,053,229	0.3884	797,474	(41,587)	2,011,642	0.3273	658,476	40.9%	(56,808)	(82,189)
2	1101 SS Dallas Chief Financial Officer	1,176,431	0.3884	456,926	(86,612)	1,089,819	0.3273	356,733	35.5%	(35,528)	(64,664)
3	1105 SS Dallas Internal Audit	2,345,227	0.3884	910,886	0	2,345,227	0.3273	767,670	0.0%	-	(143,216)
4	1106 SS Dallas Treasurer	483,543	0.3884	187,808	(38,928)	444,616	0.3273	145,537	38.7%	(16,359)	(25,912)
5	1107 SS Dallas Treasury	884,395	0.3884	343,499	(7,426)	876,969	0.3273	287,061	37.0%	(20,893)	(35,545)
6	1108 SS Dallas Risk Management	402,366	0.3977	160,021	(28,538)	373,828	0.3436	128,451	75.0%	(23,678)	(7,893)
7	1109 SS Dallas Payment Applications	1,678,439	0.4850	814,043	(7,854)	1,670,585	0.3436	574,028	0.4%	(888)	(239,127)
8	1110 SS Dallas Procurement	6,128	0.3977	2,437	(2,998)	3,130	0.3436	1,075	0.4%	(5)	(1,357)
9	1111 SS Dallas Purchasing	548,572	0.3977	218,167	(22,560)	526,012	0.3436	180,742	80.0%	(29,940)	(7,485)
10	1112 SS Dallas Mail & Supply	217,214	0.1989	43,204	0	217,214	0.1718	37,318	50.0%	(2,943)	(2,943)
11	1114 SS Dallas Vice Pres & Controller	2,926,662	0.3884	1,136,716	(1,738,199)	1,188,464	0.3273	389,023	40.0%	(299,077)	(448,616)
12	1115 SS Dallas Billing Services	143,692	1.0000	143,692	0	143,692	1.0000	143,692	0.0%	-	-
13	1116 SS Dallas Taxation	665,996	0.3884	258,673	(7,218)	658,778	0.3273	215,640	6.0%	(2,586)	(40,447)
14	1117 SS Dallas Acctg Services	238,460	0.3884	92,618	(1,580)	236,880	0.3273	77,539	57.7%	(8,699)	(6,380)
15	1118 SS Dallas Supply Chain	235,335	0.3977	93,593	(7,923)	227,412	0.3436	78,141	80.0%	(12,362)	(3,090)
16	1119 SS Dallas General Accounting	712,185	0.3884	276,612	(5,239)	706,946	0.3273	231,407	49.2%	(22,241)	(22,965)
17	1120 SS Dallas Accounts Payable	723,003	0.3884	280,814	(5,027)	717,976	0.3273	235,017	49.2%	(22,532)	(23,265)
18	1121 SS Dallas Plant Accounting	553,572	0.3884	215,007	(12,792)	540,779	0.3273	177,015	90.0%	(34,193)	(3,799)
19	1123 SS Dallas Gas Accounting	408,833	0.3977	162,593	(13,557)	395,276	0.3436	135,820	0.0%	-	(26,772)
20	1125 SS Dallas Financial Reporting	1,138,531	0.3884	442,205	(10,484)	1,128,046	0.3273	369,247	10.0%	(7,296)	(65,663)
21	1126 SS Dallas Payroll Accounting	670,251	0.3884	260,326	(2,605)	667,646	0.3273	218,543	49.2%	(20,557)	(21,226)
22	1128 SS Dallas Property & Sales Tax	1,086,210	0.3884	421,884	(35,363)	1,050,847	0.3273	343,977	12.0%	(9,364)	(68,543)
23	1129 SS Dallas Income Tax	554,679	0.3884	215,437	(16,049)	538,630	0.3273	176,311	4.2%	(1,624)	(37,502)
24	1130 SS Dallas Business Planning and Ana	782,386	0.3884	303,879	(19,770)	762,616	0.3273	249,629	30.1%	(16,302)	(37,948)
25	1132 SS Dallas Investor Relations	1,460,024	0.3884	567,073	(57,333)	1,402,692	0.0000	-	10.0%	(56,707)	(510,366)
26	1133 SS Dallas Corporate Communications	677,806	0.3884	263,260	(7,601)	670,205	0.3273	219,380	0.0%	-	(43,880)
27	1134 SS Dallas IT Management	1,289,367	0.3977	512,781	(32,836)	1,256,531	0.3436	431,755	25.0%	(20,257)	(60,770)
28	1135 SS Dallas Information Systems Suppo	1,746,457	0.3977	694,566	(10,856)	1,735,601	0.3436	596,368	20.0%	(19,640)	(78,559)
29	1137 SS Dallas Data Center	6,464,837	0.3977	2,571,066	(59,143)	6,405,694	0.3436	2,201,053	50.0%	(185,006)	(185,006)
30	1141 SS Dallas Gas Purchase Accounting	469,491	0.0000	-	(3,410)	466,081	0.0000	-	0.0%	-	-
31	1142 SS Dallas Rates	944,523	0.0995	93,980	(25,997)	918,526	0.0859	78,903	0.0%	-	(15,077)
32	1144 SS Dallas Rate Administration	642,363	0.0000	-	(8,342)	634,021	0.0000	-	0.0%	-	-
33	1145 SS Dallas Revenue Accounting	392,604	0.0000	-	(1,421)	391,184	0.0000	-	0.0%	-	-
34	1148 SS Dallas Revenue System Support	1,431,220	0.4849	693,999	(3,067)	1,428,153	0.3436	490,726	11.4%	(23,092)	(180,181)
35	1150 SS Dallas Strategic Planning	492,482	0.3844	189,310	(30,760)	461,722	0.3273	151,137	30.1%	(11,471)	(26,702)
36	1151 SS Dallas Accounting Director	23,367	1.0000	23,367	0	23,367	1.0000	23,367	40.0%	-	-
37	1152 Use 9693 SS Dallas Pipeline Acctg a	428,752	0.0000	-	0	428,752	0.0000	-	0.0%	-	-
38	1153 SS Dallas Distribution Acctg	792,381	1.0000	792,381	(1,304)	791,078	1.0000	791,078	0.0%	-	(1,304)
39	1161 SS Dallas Benefits and Payroll Acco	17,167	0.3884	6,668	(366)	16,801	0.3273	5,499	0.0%	-	(1,168)
40	1162 SS Dallas Benefits Accounting	5,201	0.3884	2,020	0	5,201	0.3273	1,702	0.0%	-	(318)
41	1200 SS Customer Revenue Collections	367,572	0.4850	178,272	(10,328)	357,244	0.3273	116,938	0.0%	-	(61,335)
42	1201 SS Dallas Utility Operations	1,254,987	0.3884	487,437	(122,327)	1,132,660	0.3273	370,757	36.1%	(42,075)	(74,605)

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES O&M  
ALLOCATED TO MID-TEX OPERATING DIVISION**

ATMOS PROPOSED					FINAL ORDER						
Line	Description	Shared Services	Current	Allocated	Adjustment	Shared Services	Final Order	Allocated	2005	Inc. (Decrease)	Inc. (Decrease)
		TY 12/31/2005	Allocation			TY 12/31/2005	Allocation				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
43	1203 SS Amarillo Customer Support Center	12,968,616	0.4850	6,289,779	(220,624)	12,747,992	0.0000	-	20.0%	(1,257,956)	(5,031,823)
44	1209 SS Dal Security & Compliance	(11,759)	0.3976	(4,675)	(85,712)	(97,471)	0.3436	(33,492)	30.0%	(8,645)	(20,172)
45	1210 SS Waco Customer Support Center	9,237,744	0.4849	4,479,382	0	9,237,744	1.0000	9,237,744	20.0%	951,672	3,806,689
46	1350 SS Dallas Non-Utility Operations	1,025,386	0.3884	398,260	0	1,025,386	0.0000	-	0.0%	-	(398,260)
47	1401 SS Dallas Employment & Employee Rel	572,571	0.3977	227,711	(24,672)	547,899	0.3436	188,263	49.2%	(19,409)	(20,040)
48	1402 SS Dallas Executive Compensation	303,277	0.3977	120,613	0	303,277	0.3436	104,209	49.2%	(8,071)	(8,334)
49	1403 SS Dallas Human Resources - Vice Pr	714,926	0.3977	284,326	(8,669)	706,257	0.3436	242,676	49.2%	(20,492)	(21,158)
50	1405 SS Dallas Compensation & Benefits	842,411	0.3977	335,027	(9,234)	833,177	0.3436	286,287	49.2%	(23,980)	(24,760)
51	1406 SS Dallas Employee Communications	292,866	0.3977	116,473	(9,712)	283,154	0.3436	97,294	49.2%	(9,436)	(9,743)
52	1407 SS Dallas Facilities	340,284	0.3977	135,331	(12,475)	327,808	0.3436	112,638	25.0%	(5,673)	(17,020)
53	1408 SS Dallas Employee Development	760,139	0.3977	302,307	(19,819)	740,320	0.3436	254,380	49.2%	(23,580)	(24,347)
54	1420 SS Dallas Eapc	73,856	0.1989	14,690	(23,993)	49,864	0.1718	8,567	0.0%	-	(6,123)
55	1463 SS HR Benefit Variance	418,935	0.1989	83,326	0	418,935	0.1718	71,975	0.0%	-	(11,351)
56	1501 SS Dallas Legal	2,156,975	0.3884	837,769	(102,443)	2,054,531	0.3273	672,515	40.0%	(66,101)	(99,152)
57	1502 SS Dallas Corporate Secretary	1,956,255	0.3884	759,809	(81,014)	1,875,240	0.3273	613,828	0.0%	-	(145,982)
58	1503 SS Dallas Governmental Affairs	444,992	0.0995	44,277	(40,902)	404,090	0.0859	34,712	10.0%	(956)	(8,608)
59	1504 SS Dallas Central Records	395,845	0.3977	157,427	(4,997)	390,848	0.3436	134,299	49.2%	(11,379)	(11,749)
60	1505 SS Dallas Gas Contract Administrati	191,975	0.0000	-	(3,159)	188,817	0.0000	-	50.0%	-	-
61	1801 SS Franklin Nominations and Schedul	(2,785)	0.0000	-	0	(2,785)	0.0000	-	0.0%	-	-
62	1802 SS Dallas Gas Supply Planning	22,558	0.0000	-	0	22,558	0.0000	-	0.0%	-	-
63	1803 SS Dallas Gas Supply-Executive	(18,202)	0.0000	-	0	(18,202)	0.0000	-	0.0%	-	-
64	1804 Use 9609 SS Franklin Gas Control	508,823	0.0000	-	(6,351)	502,472	0.0000	-	0.0%	-	-
65	1805 Use 9609 SS Franklin Storage & Gas	55,123	0.0000	-	(10,404)	44,719	0.0000	-	0.0%	-	-
66	1806 SS Franklin Gas Transportation Oper	58,737	0.0000	-	(2,637)	56,101	0.0000	-	0.0%	-	-
67	1901 SS Dallas Employee Relocation Exp	350,199	0.0000	-	0	350,199	0.0000	-	49.2%	-	-
68	1903 SS Dallas Controller - Miscellaneous	601,869	0.0000	-	0	601,869	0.0000	-	0.0%	-	-
69	1904 SS Dallas Performance Plan	3,192,964	0.3977	1,269,842	0	3,192,964	0.0000	-	49.2%	(624,762)	(645,080)
70	1905 SS Outside Director Retirement Cost	1,282,641	0.3884	498,178	0	1,282,641	0.0000	-	0.0%	-	(498,178)
71	1908 SS Dallas Supplemental Exec. Ben. Plan	7,870,315	0.3977	3,130,024	0	7,870,315	0.0000	-	49.2%	(1,539,972)	(1,590,052)
72	1910 SS Dallas Overhead Capitalized	(24,785,848)	0.4203	(10,417,492)	0	(24,785,848)	0.4203	(6,670,821)	0.0%	-	-
73	1913 SS Dallas Fleet Management	256,915	0.3977	102,175	(5,274)	251,641	0.3436	86,466	80.0%	(12,567)	(3,142)
74	1915 SS Dallas Insurance	5,321,494	0.3884	2,066,868	0	5,321,494	0.3273	1,741,899	19.4%	(62,979)	(261,990)
75	1916 SS Dallas Mid-Tex Integration charg	1,606,651	0.0000	-	(174,169)	1,432,482	0.0000	-	0.0%	-	-
76	1950 SS Dallas Customer Service Initiati	18,822	0.0000	-	(12,833)	5,988	0.0000	-	0.0%	-	-
77	1952 SS Dallas Utility Marketing Council	114	0.3977	45	0	114	0.3436	39	0.0%	-	(6)
78	1953 SS Dallas Atmos Finance Committee	2,607	0.3884	1,013	(1,506)	1,102	0.3273	361	40.0%	(261)	(391)
79											
80	Adjustment per Examiners' Ex. 2										
81	TOTAL	68,564,230		26,547,180	(3,347,998)	65,216,232		18,840,593		(3,746,671)	(7,706,587)
82											
83	Allocated Shared Services O&M to Mid-Tex division			25,452,173				25,452,173			
84											
85	Adjustment			1,095,007				(6,611,580)			

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES O&M  
CALCULATION OF ALTERNATIVE COMPOSITE ALLOCATION FACTORS**

Line	Description	Total Company a	Total Non-Utility b	Reg. Utility c	Atmos Texas P/L d	Total Distrib. e	Total Distrib. w/o Mid-Tex f	Mid-Tex Div g
		(b+c)		(d+e)		(f+g)	(sum h-n)	
1	<u>Input Information</u>							
2	Gross Direct PP&E	\$5,107,501,258	\$67,319,897	\$5,040,181,361	\$760,847,369	\$4,279,333,992	\$2,407,781,372	\$1,871,552,620
3	Average Number of Customers	3,071,988	862	3,071,126	336	3,070,790	\$1,583,879	1,486,911
4	Total O&M Expense excluding Allocation and CapGemini Billings	\$355,851,914	\$23,969,716	\$331,882,198	\$56,847,368	\$275,034,830	\$163,257,430	\$111,777,400
5	Operating Income	\$348,140,000	\$50,896,526	\$297,243,474	\$61,393,474	\$235,850,000	\$150,885,000	\$84,965,000
6	Labor Count	3,763	22	3,741	194	3,547	2,149	1,398
7								
8	<u>Composite Factor - Total Company (Regulated and Unregulated)</u>							
9	Gross Direct PP&E	100.00%	1.32%	98.68%	14.90%	83.79%	47.14%	36.64%
10	Average Number of Customers	100.00%	0.03%	99.97%	0.01%	99.96%	51.56%	48.40%
11	Total O&M Expense	100.00%	6.74%	93.26%	15.98%	77.29%	45.88%	31.41%
12	Operating Income	100.00%	14.62%	85.38%	17.63%	67.75%	43.34%	24.41%
13	Labor Count	100.00%	0.57%	99.43%	5.17%	94.26%	57.11%	37.15%
14								
15	<u>Composite Factor - Total Utility (Regulated)</u>							
16	Gross Direct PP&E			100.00%	15.10%	84.90%	47.77%	37.13%
17	Average Number of Customers			100.00%	0.01%	99.99%	51.57%	48.42%
18	Total O&M Expense			100.00%	17.13%	82.87%	49.19%	33.68%
19	Operating Income			100.00%	20.65%	79.35%	50.76%	28.58%
20	Labor Count			100.00%	5.20%	94.80%	57.44%	37.37%
21								
22	<b>Atmos proposed Customer Allocation Factor</b>							48.50%
23	<b>Atmos proposed Composite Factor - Total Company</b>	100.00%						38.82%
24	<b>Atmos proposed Composite Factor - Regulated Utility</b>			100.00%				39.77%
25								
26	<b>Final Order Composite Factor - Total Company</b>	100.00%						<b>32.73%</b>
27	Includes PP&E(line 1), Operating Income (line 5), and Labor (line 6)							
28	<b>Final Order Composite Factor - Regulated Utility</b>			100.00%				<b>34.36%</b>
29	Includes PP&E(line 1), Operating Income (line 5), and Labor (line 6)							
30	Atmos Regulated (25% alloc to Mid-Tex)							8.59%
31	Atmos Regulated (50% alloc to Mid-Tex)							17.18%
32	Atmos Regulated (75% alloc to Mid-Tex)							25.77%

Sources: KJN-1 , Garrett Direct.

**ATMOS ENERGY CORP, MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES O & M  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line **Adjustments:**

1	If = 1 then column D AF's. If = 2 then income, labor, plant AF's.			<b>2</b>
2				
3	Adjustment based on Examiners' Ex. 2 (If = 2 then expense reports out and			<b>2</b>
4	non-expense reports meals, entertainment, transportation and lodging out)			
5				
6	Atmos voluntary adjustment per Atmos Ex. 75 (If = 2 then meals & entertainment out)			<b>1</b>
7				
8	If = 1 then Waco (1210) and Amarillo (1203) allocated by Customer count. If = 2, then			<b>2</b>
9	Waco AF = 100% and Amarillo AF = 0%.			
10				
11	<b>If = 1 then IN. If = 2 then Disallowed.</b>			
12		<u>Expenses</u>	<u>Below Line</u>	
13	1001 SS Dallas Chairman, President & CEO	1		
14	1101 SS Dallas Chief Financial Officer	1		
15	1106 SS Dallas Treasurer	1		
16	1116 SS Dallas Taxation		1	
17	1129 SS Dallas Income Tax		1	
18	1132 SS Dallas Investor Relations		2	
19	1201 SS Dallas Utility Operations	1		
20	1203 SS Amarillo Customer Support Center	1		
21	1350 SS Dallas Non-Utility Operations	1	2	
22	1501 SS Dallas Legal	1		
23	1503 SS Dallas Governmental Affairs	1		
24	1904 SS Dallas Performance Plan		2	
25	1905 SS Outside Director Retirement Cost		2	
26	1908 SS Dallas Supplemental Exec. Ben. Plan		2	
27				
28	<b>Composite, Customer, 100% AF</b>			
29				
30	1109 SS Dallas Payment Applications (If = 1 then Customer AF, 2 then Composite AF)			2
31	1115 SS Dallas Billing Services (If = 1 then 100%, 2 then Customer AF)			1
32	1148 SS Dallas Revenue System Support (If = 1 then Customer AF, 2 then Composite AF)			2
33	1200 SS Customer Revenue Collections (If = 1 then Customer AF, 2 then Composite AF)			2
34	1501 SS Dallas Legal (If = 1 then Customer AF, 2 then Composite AF) proposed at 2			2
35				
36				
37	1114 SS Dallas Vice Pres & Controller (If = 2 then remove \$1,712,590 from Cost Center 1114)			2

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES LABOR  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description	ATMOS PROPOSED			FINAL ORDER		
		General Office Expense	Customer Support Expense	Total	General Office Expense	Customer Support Expense	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	First April 2006 Payperiod	\$649,661	\$527,910	\$1,177,572	\$649,661	\$527,910	\$1,177,572
2	Times # of Payperiods per Year	26	26		26	26	
3	Annualized	16,891,195	13,725,664	30,616,859	16,891,195	13,725,664	30,616,859
4	Unfilled Positions	1,444,728	1,285,221	2,729,949	1,444,728	1,285,221	2,729,949
5	Total Labor	18,335,923	15,010,885	33,346,808	18,335,923	15,010,885	33,346,808
6	Merit Increase Percentage Effective 10/1/2006	2.87%	2.87%		2.87%	2.87%	
7	Merit Increase Effective 10/1/2006	526,241	430,812	957,053	526,241	430,812	957,053
8	Total Labor Projected to 10/1/2006	18,862,164	15,441,697	34,303,861	18,862,164	15,441,697	34,303,861
9	Average Percentage Allocable to Mid-Tex	40.5% [1]	48.5%		40.5% [1]	48.5%	
10	Total Allocated to Mid-Tex	7,648,269	7,489,223	15,137,492	7,648,269	7,489,223	15,137,492
11	Labor Expense to Mid-Tex at Current Allocation Factors	4,822,900	5,110,827		4,822,900	5,110,827	
12	Total Adjustment	2,825,368	2,378,396	5,203,765	2,825,368	2,378,396	5,203,765

[1] Calculated for purposes of this adjustment only.

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES BENEFITS ADJUSTMENT  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description (a)	General Office (b)	Customer Support (c)	Total (d)
<b><u>ATMOS PROPOSED</u></b>				
1	Adjusted Labor	\$7,648,269	\$7,489,223	\$15,137,492
2	Benefits Load Factor	<u>31.961%</u>	<u>31.961%</u>	
3	Total Benefits Adjustment	2,444,427	2,393,595	4,838,023
4	Benefits Allocated to Mid-Tex	<u>1,418,942</u>	<u>1,653,952</u>	<u>3,072,894</u>
5	Benefits Adjustment	<u><u>\$1,025,485</u></u>	<u><u>\$739,643</u></u>	<u><u>\$1,765,128</u></u>
<b><u>FINAL ORDER</u></b>				
6	Adjusted Labor	\$7,648,269	\$7,489,223	\$15,137,492
7	Benefits Load Factor	<u>31.961%</u>	<u>31.961%</u>	
8	Total Benefits Adjustment	2,444,427	2,393,595	4,838,023
9	Benefits Allocated to Mid-Tex	<u>1,418,942</u>	<u>1,653,952</u>	<u>3,072,894</u>
10	Benefits Adjustment	<u><u>\$1,025,485</u></u>	<u><u>\$739,643</u></u>	<u><u>\$1,765,128</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES PROPERTY INSURANCE  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Description (a)	ATMOS General Office (b)	Final Order General Office (c)
1	Insurance Premium Portion per Month	\$32,833	\$32,833
2	Twelve Months	<u>12</u>	<u>12</u>
3	Annualized Insurance Premium	\$393,996	\$393,996
4	Booked amount (924 - Property Insurance)	<u>212,136</u>	<u>212,136</u>
5	Adjustment to Shared Services	\$181,860	\$181,860
6	Allocation to Mid-Tex	<u>38.84%</u>	<u>32.73%</u>
7	Adjustment to Property Insurance Expense	<u><u>\$70,634</u></u>	<u><u>\$59,529</u></u>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO SHARED SERVICES DONATIONS  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Descriptions	<u>ATMOS</u> Amount	<u>FINAL ORDER</u> Amount
	(a)	(b)	(C)
1	Donation	\$5,131	\$5,131
2	Allocation Factor	39.77%	34.36%
3	Allocation to Mid-Tex	<u>\$2,041</u>	<u>\$1,763</u>

Account 9210, Sub 7520

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTMENT TO BLUEFLAME PREMIUM  
ALLOCATED TO MID-TEX OPERATING DIVISION**

Line No.	Descriptions (a)	<u>ATMOS</u>	<u>FINAL ORDER</u>
		Amount (b)	Amount (b)
1	January thru December 2006 premium portion	\$ 169,581	\$ 169,581
2			
3	Annualized premium - Blueflame (Ln 1 times 12)	\$ 2,034,972	\$ 2,034,972
4			
5	Percentage Expensed	<u>44.44%</u>	<u>44.44%</u>
6			
7	Updated Billing Expensed	\$ 904,432	\$ 904,432
8			
9	Amount per books (924 Property Insurance) - Blueflame	299,530	299,530
10			
11	Adjustment	<u>\$ 604,902</u>	<u>\$ 604,902</u>
12			
13	Total 924 Balance	\$ 310,390	
14	Less: Vehicle Insurance Not Applicable to Blueflame	(24,435)	
15	Percentage Expensed per GL Accounting	44.4444%	
16	Amount Expensed	<u>(10,860)</u>	
17			
18	Amount per books (924 Property Insurance) - Blueflame	<u>\$ 299,530</u>	

**Atmos Energy Corp., Mid-Tex Division  
SSU Transition Adjustment**

<b>Line No.</b>	<b>Description</b>	<b>FERC Account</b>	<b>2005 January</b>	<b>2005 February</b>	<b>2005 March</b>	<b>2005 April</b>	<b>2005 May</b>	<b>2005 June</b>	<b>2005 July</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	SSU Transition:								
2	Total Account	922	\$ (1,181,497)	\$ -	\$ 329,263	\$ 141,606	\$ 118,907	\$ 33,132	\$ 33,299
3	Total Account	923	1,104,744	289,618	-	-	-	-	-
4	<b>Total SSU Transition</b>		<b>\$ (76,753)</b>	<b>\$ 289,618</b>	<b>\$ 329,263</b>	<b>\$ 141,606</b>	<b>\$ 118,907</b>	<b>\$ 33,132</b>	<b>\$ 33,299</b>

5

6 Notes:

7 1. The amounts shown in Columns (c) through (o)  
8 are per book amounts.

9

10 2. The adjustment is to remove expenses recorded  
11 on Mid-Tex' books related to one-time costs  
12 associated with the transition of Mid-Tex into  
13 the Atmos organization.

**Atmos Energy Corp., Mid-Tex Division  
SSU Transition Adjustment**

Line No.	Description	FERC Account	2005 August	2005 September	2005 October	2005 November	2005 December	Total 2005	Adjustment Amount
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	SSU Transition:								
2	Total Account	922	\$ 89,131	\$ 70,142	\$ 20,733	\$ 22,755	\$ 7,170	\$ (315,359)	\$ 315,359
3	Total Account	923	-	-	-	-	-	1,394,362	(1,394,362)
4	<b>Total SSU Transition</b>		<u>\$ 89,131</u>	<u>\$ 70,142</u>	<u>\$ 20,733</u>	<u>\$ 22,755</u>	<u>\$ 7,170</u>	<u>\$ 1,079,003</u>	<u>\$ (1,079,003)</u>

5

6 Notes:

7 1. The amounts shown in Columns (c) through (o)  
8 are per book amounts.

9

10 2. The adjustment is to remove expenses recorded  
11 on Mid-Tex' books related to one-time costs  
12 associated with the transition of Mid-Tex into  
13 the Atmos organization.

**Atmos Energy Corp., Mid-Tex Division  
Collection and Bill Print Fees Adjustment**

<b>Line No.</b>	<b>Description</b>	<b>FERC Account</b>	<b>Total 2005</b>	<b>Adjusted Cost (1)</b>	<b>Adjustment Amount</b>
	(a)	(b)	(c)	(d)	(e)
<b><u>ATMOS PROPOSED</u></b>					
1	<b>Total Customer Records and Collection Expenses</b>	903	\$ 1,908,606	\$ 11,200,523	\$ 9,291,917
<b><u>FINAL ORDER</u></b>					
2	<b>Total Customer Records and Collection Expenses</b>	903	\$ 1,908,606	\$ 11,200,523	\$ 9,291,917

3 Note:  
1. The increase in cost above the 12 months actual cost includes costs to move these functions from TXU/Capgemini to a third party vendor. The increased costs include items such as credit card fees, printing fees, lock box processing and collection fees.

**Atmos Energy Corp., Mid-Tex Division  
Marketing Adjustment**

<b>Line No.</b>	<b>Description</b>	<b>FERC Account</b>	<b>Total 2005</b>	<b>Adjusted Cost (1)</b>	<b>Adjustment Amount</b>
	(a)	(b)	(c)	(d)	(e)
<b><u>ATMOS PROPOSED</u></b>					
1	<b>Total Marketing Department Labor</b>	910	\$ 316,003	\$ 1,510,521	\$ 1,194,518
<b><u>FINAL ORDER</u></b>					
2	<b>Total Marketing Department Labor</b>	910	\$ 316,003	\$ -	\$ (316,003)

3 Note:

1. The increase in costs above the 12 months actual costs includes costs to reflect a full year of higher staffing levels to be achieved by July, 2006.

**Atmos Energy Corp., Mid-Tex Division  
Legal Expense Adjustment**

<b>Line No.</b>	<b>Description (Invoice Number, Date and Vendor)</b>	<b>Gas Utilities Docket</b>	<b>FERC Account</b>	<b>Total 2005</b>	<b>Adjustment Amount</b>	
	(a)	(b)	(c)	(d)	(e)	
<b><u>ATMOS PROPOSED</u></b>						
1	04-26-05-04 4/27/2005 Clark, Thomas & Winters	9517	923	\$ 5,834		
2	01-28-05-01 2/8/2005 Clark, Thomas & Winters	9517	923	29,653		
3	F719274-06 5/25/2005 Hunton & Williams	9517	923	64		
4	F719274 5/25/2005 Hunton & Williams	9517	923	69		
5	F19274-07 5/25/2005 Hunton & Williams	9517	923	638		
6	F687446-6 3/17/2005 Hunton & Williams	9517	923	7,352		
7	F719274-08 5/25/2005 Hunton & Williams	9517	923	15,841		
8	F687446 3/17/2005 Hunton & Williams	9530	923	54,134		
9	F719274 5/25/2005 Hunton & Williams	9530	923	138,212		
10	03-28-05-04 3/28/2005 Clark, Thomas & Winters	9517	923	1,566		
11	<b>Total Legal Expense</b>			<u>\$ 253,362</u>	<u>\$ (253,362)</u>	
12						
13	<b><u>FINAL ORDER</u></b>					
14						
15		Adjustment		\$ -		
16		Total Legal Expense Adjustment			<u>\$ (253,362)</u>	
17						
18	Note:					
19	1. The adjustment to Account 923 is to remove legal expense which the Company					
20	reasonably expects to be recovered as a rate case expense in other proceedings.					

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ODORANT ADJUSTMENT  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
<b><u>ATMOS PROPOSED</u></b>					
1	<b>Total Odorant Expense</b>	871	\$ -	\$ 458,289	\$ 458,289
<b><u>FINAL ORDER</u></b>					
2	<b>Total Odorant Expense</b>	871	\$ -	\$ 458,289	\$ 458,289

3 Note:

1. Twelve months actual costs transferred from Other Gas Supply Expenses, Account 813, in accordance with Railroad Commission recommendation pursuant to letter directive dated March 3, 2006.

**ATMOS ENERGY CORP., MID-TEX DIVISION  
FACILITIES COST ADJUSTMENT  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC		ATMOS PROPOSED		FINAL ORDER	
		Account	Total 2005	Adjusted Costs (1)	Adjustment Amount	Adjusted Costs (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Lincoln Center II (1)</u>						
2	Administrative and General Rents	931	\$ 257,932	\$ 629,424	\$ 371,492	\$ 629,424	\$ 371,492
3							
4							
5	<u>Service Centers (1)</u>						
6	Distribution System Rents	881	\$ -	\$ 583,667	\$ 583,667	\$ 422,234	\$ 422,234
7	Administrative and General Rents	931	89,063	-	(89,063)	-	(89,063)
8	Subtotal		\$ 89,063	\$ 583,667	\$ 494,604	\$ 422,234	\$ 333,171
9							
10	<u>Harwood Complex (2)</u>						
11	Operation Supervision and Engineering	870	\$ 139,317	\$ -	\$ (139,317)	\$ -	\$ (139,317)
12	Other Expenses	880	57,099	-	(57,099)	-	(57,099)
13	Office Supplies and Expenses	921	205,411	-	(205,411)	-	(205,411)
14	Administrative and General Rents	931	156,706	-	(156,706)	-	(156,706)
15	Subtotal		\$ 558,533	\$ -	\$ (558,533)	\$ -	\$ (558,533)
16							
17	<b>Total Facilities Cost</b>		<b>\$ 905,528</b>	<b>\$ 1,213,091</b>	<b>\$ 307,563</b>	<b>\$ 1,051,658</b>	<b>\$ 146,130</b>

19 Notes:

20 1. The increase in costs above the 12 months actual costs includes a full year of  
21 rents for ten service centers and Lincoln Center II versus 2005 which included only a partial year's rent  
22 for nine service centers and Lincoln Center II.

23

24 2. The reduction in expense is to remove the cost of the Harwood complex, which is no longer used  
25 by Mid-Tex.

**ATMOS ENERGY CORP., MID-TEX DIVISION  
CONTRACTOR COST ADJUSTMENT  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	ATMOS PROPOSED		FINAL ORDER	
				Adjusted Costs (1)	Adjustment Amount	Adjusted Costs (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Line locates	874	\$ 12,069,526	\$ 12,881,069	\$ 811,543	\$ 12,881,069	\$ 811,543
2	Pipeline integrity	874	1,044,187	2,128,000	1,083,813	2,128,000	1,083,813
3	Leak survey	874	681,330	1,117,330	436,000	1,117,330	436,000
4	Right-of-way and Compliance	894	236,567	632,567	396,000	632,567	396,000
5	Non-pay turn-on/turn-off	903	1,113,997	1,913,997	800,000	1,913,997	800,000
6							
7	<b>Total Contractor Cost</b>		<u>\$ 15,145,607</u>	<u>\$ 18,672,963</u>	<u>\$ 3,527,356</u>	<u>\$ 18,672,963</u>	<u>\$ 3,527,356</u>

8  
9

10 Note:

11 1. An adjustment to increase expense to reflect contractors performing line locates, pipeline integrity, leak surveys, right-of-way and  
12 compliance activities not currently included in 2005 expense.

**ATMOS ENERGY CORP., MID-TEX DIVISION  
METER READING ADJUSTMENT  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	ATMOS PROPOSED		FINAL ORDER	
				Adjusted Costs (1)	Adjustment Amount	Adjusted Costs (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<b>Total Meter Reading Expense</b>	902	\$ 10,735,754	\$ 8,829,672	\$ (1,906,082)	\$ 7,887,147	\$ (2,848,607)
2							
3							
4	Note:						
5	1. An adjustment to remove the expense associated with TXU providing meter reading services to						
6	a level of expense reflective of Mid-Tex employees performing the service.						

**ATMOS ENERGY CORP., MID-TEX DIVISION  
EMPLOYEE LABOR AND BENEFIT EXPENSE ADJUSTMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	FERC Account	Description	2005				PROPOSED	FINAL ORDER	
			September	October	November	December	Total 2005	Adjustments	Total
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	<b>LABOR ADJUSTMENT:</b>								
2									
3	870	Operation Supervision and Engineering	\$ 337,333	\$ 239,087	\$ 244,668	\$ 226,210	\$ 2,826,058		
4	871	Distribution Load Dispatching	-	-	9	(3)	7		
5	872	Compressor station labor and expenses	-	-	72	(21)	52		
6	874	Mains and Services Expenses	858,763	809,409	784,963	1,032,521	9,068,697		
7	875	Measuring and Regulating Station Expenses - General	4,238	3,594	3,114	3,930	53,269		
8	876	Measuring and Regulating Station Expenses - Industrial	(15)	373	146	(66)	650		
9	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	128	35	15	-	(0)		
10	878	Meter and House Regulator Expenses	120,562	169,532	145,114	254,536	3,424,593		
11	879	Customer Installations Expenses	193,238	188,545	195,284	221,604	1,941,580		
12	880	Other Expenses	170,196	179,014	183,155	179,073	1,409,317		
13	887	Maintenance of Mains	96,523	100,089	84,104	113,525	1,951,436		
14	889	Maint. of Measuring and Regulating Station Equip. - General	134,515	141,217	155,694	163,163	2,010,878		
15	890	Maint. of Measuring and Regulating Station Equip. - Industrial	36	(12)	-	-	482		
16	892	Maintenance of Services	112,259	110,939	109,299	115,105	1,528,214		
17	893	Maintenance of Meters and House Regulators	-	-	-	-	43,531		
18	894	Maintenance of Other Equipment	157,527	150,382	149,707	153,744	1,774,255		
19	902	Meter Reading Expense	170,463	560,395	588,413	608,476	2,439,516		
20	903	Customer Records and Collection Expenses	207,559	236,552	209,370	258,991	3,902,267		
21	910	Miscellaneous Customer Service and Informational Expenses	147,232	260,075	215,949	230,187	1,904,837		
22	911	Supervision	98,896	26,886	9,965	7,042	706,464		
23	920	Administrative and General Salaries	223,864	237,622	246,071	243,091	2,767,031		
24	921	Office Supplies and Expenses	(114)	1,330	(1,330)	-	(58,543)		
25	923	Outside Services Employed	-	-	-	-	307,287		
26		Total Labor Per Book (Sum of Lines 3 through 25)	\$ 3,033,205	\$ 3,415,065	\$ 3,323,783	\$ 3,811,109	\$ 38,001,877		
27									
28		Less Per Book Amounts Excluded (1):							
29	880	Rule Compliance - Legislative Advocacy	\$ -	\$ -	\$ -	\$ -	\$ 23,943		
30	902	Meter Reading	170,463	552,906	586,086	590,861	2,412,035		
31	910	Marketing	31,295	30,580	32,148	32,094	316,003		
32	920	Rule Compliance - Legislative Advocacy	9,130	8,904	9,357	9,088	87,527		
33	923	TXU/Cappgemini	-	-	-	-	307,287		
34		Subtotal of Amounts Excluded (Sum of Lines 29 through 33)	\$ 210,888	\$ 592,390	\$ 627,592	\$ 632,042	\$ 3,146,796		
35									
36		Subtotal (Line 26 - 34)	\$ 2,822,317	\$ 2,822,675	\$ 2,696,191	\$ 3,179,067	\$ 34,855,082		\$ 34,855,082
37									
38									
39		<b>Total Labor Adjustment (Merit Increase) (2)</b>	\$ 98,781	\$ 98,794	\$ 94,367	\$ 111,267	\$ 1,219,927	\$ (1,219,927)	\$ -

**ATMOS ENERGY CORP., MID-TEX DIVISION  
EMPLOYEE LABOR AND BENEFIT EXPENSE ADJUSTMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	FERC Account	Description	2005				PROPOSED	FINAL ORDER	
			September	October	November	December	Total 2005	Adjustments	Total
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
40									
41		<u>Plus Estimated 2006 Amounts Included:</u>							
42	902	Meter Reading (3)	\$ 606,408	\$ 606,408	\$ 606,408	\$ 606,408	\$ 7,276,892	\$ (942,525)	\$ 6,334,367
43	910	Marketing (3)	125,877	125,877	125,877	125,877	1,510,521	(1,510,521)	-
44	920	Account Reclass (4)	(114)	1,330	(1,330)	-	(58,543)	-	(58,543)
45	921	Account Reclass (4)	114	(1,330)	1,330	-	58,543	-	58,543
46		Subtotal of Amounts Included (Sum of Lines 42 through 45)	\$ 732,284	\$ 732,284	\$ 732,284	\$ 732,284	\$ 8,787,413	\$ (2,453,046)	\$ 6,334,367
47									
48		Adjusted Total Labor (Line 36 + 39 + 46)	\$ 3,653,382	\$ 3,653,753	\$ 3,522,843	\$ 4,022,619	\$ 44,862,421	\$ (3,672,972)	\$ 41,189,449
49									
50									
51									
52		<b><u>BENEFIT EXPENSE ADJUSTMENT:</u></b>							
53									
54	926	Per Book Benefit Expense	\$ (258,065)	\$ 1,075,351	\$ 1,327,506	\$ 1,074,279	\$ 8,892,783		
55									
56		<u>Less Per Book Amounts Excluded (1):</u>							
57	926	Legislative Advocacy	\$ 2,739	\$ 2,618	\$ 2,751	\$ 2,672	\$ 34,836		
58									
59		Subtotal (Line 54 - 57)	\$ (260,804)	\$ 1,072,733	\$ 1,324,755	\$ 1,071,607	\$ 8,857,947		\$ 8,857,947
60									
61		Adjusted Total Benefit Expense (5):							
62	926	Adjusted Labor (Line 48) * Adjusted Benefits Ratio of	\$ 1,169,018	\$ 1,169,137	\$ 1,127,248	\$ 1,287,167	\$ 14,355,186	\$ (1,175,287)	\$ 13,179,899
63									
64		<b>Total Benefit Expense Adjustment (Line 62 - 59) (6)</b>	\$ 1,429,822	\$ 96,403	\$ (197,507)	\$ 215,560	\$ 5,497,239	\$ (1,175,287)	\$ 4,321,952
65									
66		Adjusted Benefit Expense Ratio (5)				<b>Proposed</b>	<b>32.96%</b>		
67									
68	Notes:					<b>Final Order</b>	<b>32.00%</b>		
69	1.	Each of the amounts that are excluded are considered in other							
70		O&M adjustments.							
71	2.	The Labor Adjustment shown on Line 39 is to calculate an							
72		increase in labor for merit increases.							
73	3.	Each of the amounts that are included are considered in other							
74		O&M adjustments.							
75	4.	The per book labor amount recorded in account 921 should have							
76		been recorded to account 920.							
77	5.	The Adjusted Benefit Expense Ratio is calculated using the per							
78		book benefit expense for October through December, 2005 divided							
79		by per book labor for October through December, 2005.							
80		The Adjusted Benefits Ratio is shown in Column (o), Line 66.							
81	6.	The Benefit Adjustment shown on Line 64 is to increase benefits							
82		to a fiscal year 2006 level.							

**ATMOS ENERGY CORP., MID-TEX DIVISION  
ADJUSTED LABOR SUMMARY  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	FERC Account	Description	Total Per Book 2005 Labor	Amounts Excluded	Labor Adjustment	Amounts Included	Total Labor Adjusted
(a)	(b)		(c)	(d)	(e)	(f)	(g)
1	870	Operation Supervision and Engineering	\$ 2,826,058	\$ -	\$ -	\$ -	\$ 2,826,058
2	871	Distribution Load Dispatching	7	-	-	-	7
3	872	Compressor station labor and expenses	52	-	-	-	52
4	874	Mains and Services Expenses	9,068,697	-	-	-	9,068,697
5	875	Measuring and Regulating Station Expenses - General	53,269	-	-	-	53,269
6	876	Measuring and Regulating Station Expenses - Industrial	650	-	-	-	650
7	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	(0)	-	-	-	(0)
8	878	Meter and House Regulator Expenses	3,424,593	-	-	-	3,424,593
9	879	Customer Installations Expenses	1,941,580	-	-	-	1,941,580
10	880	Other Expenses	1,409,317	(23,943)	-	-	1,385,374
11	887	Maintenance of Mains	1,951,436	-	-	-	1,951,436
12	889	Maint. of Measuring and Regulating Station Equip. - General	2,010,878	-	-	-	2,010,878
13	890	Maint. of Measuring and Regulating Station Equip. - Industrial	482	-	-	-	482
14	892	Maintenance of Services	1,528,214	-	-	-	1,528,214
15	893	Maintenance of Meters and House Regulators	43,531	-	-	-	43,531
16	894	Maintenance of Other Equipment	1,774,255	-	-	-	1,774,255
17	902	Meter Reading Expense	2,439,516	(2,412,035)	-	6,334,367	6,361,849
18	903	Customer Records and Collection Expenses	3,902,267	-	-	-	3,902,267
19	910	Miscellaneous Customer Service and Informational Expenses	1,904,837	(316,003)	-	-	1,588,834
20	911	Supervision	706,464	-	-	-	706,464
21	920	Administrative and General Salaries	2,767,031	(87,527)	-	(58,543)	2,620,960
22	921	Office Supplies and Expenses	(58,543)	-	-	58,543	-
23	923	Outside Services Employed	307,287	(307,287)	-	-	-
24		Totals (Sum of Lines 1 through 23)	\$ 38,001,877	\$ (3,146,796)	\$ -	\$ 6,334,367	\$ 41,189,449

**Merit Increase**

**Proposed**

**3.50%**

**Final Order**

**0.00%**

**ATMOS ENERGY CORP., MID-TEX DIVISION  
 RULE COMPLIANCE ADJUSTMENT  
 FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	Rule (1)	FERC Account	Labor	Non-Labor	Total	ATMOS Adjustment Amount	FINAL ORDER Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Legislative Advocacy	7.501	870	\$ -	\$ 5,046	\$ 5,046	\$ (5,046)	\$ (5,046)
2	Legislative Advocacy	7.501	874	-	(1,921)	(1,921)	1,921	1,921
3	Legislative Advocacy	7.501	880	23,943	17,113	41,057	(41,057)	(41,057)
4	Legislative Advocacy	7.501	920	87,527	-	87,527	(87,527)	(87,527)
5	Legislative Advocacy	7.501	921	-	46,564	46,564	(46,564)	(46,564)
6	Legislative Advocacy	7.501	926	-	34,836	34,836	(34,836)	(34,836)
7	Legislative Advocacy	7.501	931	-	10,089	10,089	(10,089)	(10,089)
8	Nondeductible Dues	7.5414	910	-	1,378	1,378	(1,378)	(1,378)
9	Nondeductible Dues	7.5414	931	-	458	458	(458)	(458)
10								
11	<b>Total Rule Compliance</b>			<u>\$ 111,470</u>	<u>\$ 113,563</u>	<u>\$ 225,034</u>	<u>\$ (225,034)</u>	<u>\$ (225,034)</u>
12								
13								
14	Notes:							
15	1. All expenses in the test year related to Rule 7.5414 are identified, and an adjustment has been included to remove these expenses from the Company's requested Cost of Service.							
16								
17								
18	2. In compliance with Rule No. 7.501, the Company advises that there were no expenses for Legislative Advocacy in calendar year 2003.							

**ATMOS ENERGY CORP., MID-TEX DIVISION  
 RULE COMPLIANCE, 7.5414, ADJUSTMENT CALCULATION FOR ADVERTISING LIMITATION  
 FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	Adjustment Amount
	(a)	(b)	(c)	(d)
1	Customer Assistance Expenses	908	\$ 20,773	\$ -
2	Informational and Instructional Advertising Expenses	909	1,475	-
3	Miscellaneous Customer Service and Informational Expenses	910	2,271,856	-
4	Demonstrating and Selling Expenses	912	8,905	-
5	Advertising Expenses	913	341,215	-
6	Miscellaneous Sales Expenses	916	23,139	-
7	General Advertising Expenses	930.1	159,213	-
8				
9	Total Advertising		<u>\$ 2,826,576</u>	<u>\$ -</u>
10				
11	Total Operating Revenue	480-495	\$ 1,520,751,026	
12	Less: Uncollectible Accounts	904	10,770,656	
13				
14	Total Gross Receipts		<u>\$ 1,509,980,370</u>	
15				
16	Allowable Percentage for Advertising per Substantive Rule 7.5414		0.500%	
17				
18	Calculated Allowable Advertising Expense		<u>\$ 7,549,902</u>	
19				
20	Total Advertising Expense Per Book		<u>\$ 2,826,576</u>	
21				
22	Adjustment Amount			<u>\$ -</u>
23				
24				
25	Note:			
26	1. The above information is provided per Substantive Rule 7.5414. The advertising expense included in the rate filing			
27	is below the allowable level; consequently, an adjustment to expense is not required.			

**ATMOS ENERGY CORP., MID-TEX DIVISION**  
**GTI ADJUSTMENT**  
**FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	ATMOS PROPOSED			FINAL ORDER	
			Total 2005	Adjusted Cost (1)	Adjustment Amount	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(d)	(e)
1	Total Gas Technology Institute ("GTI")	930.2	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -

**ATMOS ENERGY CORP., MID-TEX DIVISION  
UNCOLLECTIBLE EXPENSE ADJUSTMENT  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	FERC Account	Total 2005	ATMOS PROPOSED		FINAL ORDER	
				Adjusted Cost (1)	Adjustment Amount (2)	Adjusted Cost (1)	Adjustment Amount (2)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<b>Total Uncollectible Expense</b>	904	<u>\$ 10,770,656</u>	<u>\$ 12,167,775</u>	<u>\$ 1,397,119</u>	<u>\$ 10,132,583</u>	<u>\$ (638,073)</u>
2							
3							
4	Notes:						
5	1. The adjusted uncollectible expense is calculated utilizing an estimated revenue requirement and the actual 2005						
6	uncollectible experience rate. The calculation is shown on Page 2, Line 3.						
7	2. If the current proposal is accepted to change the recovery of the gas cost component of uncollectible expense from base revenues to						
8	Rider GCR Part A, an additional adjustment will be needed to remove the gas cost component from the estimated uncollectible expense.						
9	The proposed Rider GCR calculation for the additional adjustment is shown on Page 2.						

**ATMOS ENERGY CORP., MID-TEX DIVISION  
UNCOLLECTIBLE EXPENSE ADJUSTMENT CALCULATION FOR PROPOSED RIDER GCR  
FOR THE PERIOD ENDED DECEMBER 31, 2005**

Line No.	Description	Proposed Calculation	FINAL ORDER	
		(b)	(c)	
10	Total Revenue Requirement	\$ 1,718,015,739	\$ 1,634,287,502	
11	Uncollectible Experience Rate	0.708%	0.620%	
12	Proposed Total Uncollectible Expense (Line 3 x Line 4)	<u>\$ 12,167,775</u>	<u>\$ 10,132,583</u>	
13				
14	Proposed Revenue Requirement - Rider GCR Part A (3)	\$ 1,155,349,775	\$ 1,155,349,772	
15	Proposed Uncollectible Experience Rate	0.708%	0.620%	
16	Estimated Uncollectible Expense - Rider GCR Part A (Line 7 x Line 9)	<u>\$ 8,182,717</u>	<u>\$ 7,163,169</u>	7,163,168
17				
18	Uncollectible Expense excluding Rider GCR Part A Component (Line 5 - Line 9)	<u>\$ 3,985,058</u>	<u>\$ 2,969,414</u>	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
DEPRECIATION ADJUSTMENT - SHARED SERVICES GENERAL OFFICE  
TEST YEAR ENDING DECEMBER 31, 2005**

**ATMOS**

Line No.	Account	Description	Balance	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	390	Improvements to Leased Premises	\$5,865,602		\$5,865,602	12.26%	\$719,123
2	391	Office Furniture & Equipment	10,385,073		10,385,073	3.29%	341,669
3	391.02	Remittance Processing Equipment	53,365	53,365	0	11.37%	0
4	391.03	Office Furniture & Equipment	1,160,987	1,160,987	0	1.17%	0
5	392	Transportation Equipment	18,885	18,885	0	28.96%	0
7	393	Stores Equipment	6,063	6,063	0	10.00%	0
8	394	Tools & Work Equipment	33,042	33,042	0	10.00%	0
9	397	Communication Equipment - Telephone	1,737,456		1,737,456	11.64%	202,240
10	398	Miscellaneous Equipment	631,550		631,550	20.86%	131,741
11	399	Other Tangible Property	10,196		10,196	23.99%	2,446
12	399.01	Other Tangible Property-Servers Hardware	2,786,265		2,786,265	28.15%	784,333
13	399.02	Other Tangible Property-Servers Software	1,440,287		1,440,287	29.95%	431,366
14	399.03	Other Tangible Property-Network-Hardware	350,749		350,749	29.09%	102,033
15	399.04	Other Tangible Property-CPU	1,095,465	1,095,465	0	26.26%	0
16	399.05	Other Tangible Property-MF Hardware	1,159,964	1,159,964	0	15.76%	0
17	399.06	Other Tangible Property-PC Hardware	4,886,184		4,886,184	47.16%	2,304,324
18	399.07	Other Tangible Property-PC Software	1,043,348		1,043,348	26.52%	276,696
19	399.08	Other Tangible Property-Application Software	26,508,039		26,508,039	17.02%	4,511,668
20	399.09	Other Tangible Property-System Software	3,089,128		3,089,128	6.21%	191,835
21	399.24	Other Tangible Property-GenStartupCost	0		0	10.81%	0
22		Total	<u>\$62,261,648</u>	<u>\$3,527,772</u>	<u>\$58,733,877</u>	17.03%	9,999,475
23		Allocation Factor to Mid-Tex					34.36%
24		Allocated to Mid-Tex					<u>\$3,976,791</u>

**FINAL ORDER**

Line No.	Account	Description	Balance	Fully & Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	390	Improvements to Leased Premises	\$5,865,602		\$5,865,602	1.44%	\$84,465
2	391	Office Furniture & Equipment	10,385,073		10,385,073	0.98%	101,774
3	391.02	Remittance Processing Equipment	53,365	53,365	0	0.98%	0
4	391.03	Office Furniture & Equipment	1,160,987	1,160,987	0	0.98%	0
5	392	Transportation Equipment	18,885	18,885	0	NA	0
7	393	Stores Equipment	6,063	6,063	0	3.37%	0
8	394	Tools & Work Equipment	33,042	33,042	0	3.29%	0
9	397	Communication Equipment - Telephone	1,737,456		1,737,456	1.66%	28,842
10	398	Miscellaneous Equipment	631,550		631,550	1.90%	11,999
11	399	Other Tangible Property	10,196		10,196	11.79%	1,202
12	399.01	Other Tangible Property-Servers Hardware	2,786,265		2,786,265	11.79%	328,501
13	399.02	Other Tangible Property-Servers Software	1,440,287		1,440,287	11.79%	169,810
14	399.03	Other Tangible Property-Network-Hardware	350,749		350,749	11.79%	41,353
15	399.04	Other Tangible Property-CPU	1,095,465	1,095,465	0	11.79%	0
16	399.05	Other Tangible Property-MF Hardware	1,159,964	1,159,964	0	11.79%	0
17	399.06	Other Tangible Property-PC Hardware	4,886,184		4,886,184	11.79%	576,081
18	399.07	Other Tangible Property-PC Software	1,043,348		1,043,348	11.79%	123,011
19	399.08	Other Tangible Property-Application Software	26,508,039		26,508,039	11.79%	3,125,298
20	399.09	Other Tangible Property-System Software	3,089,128		3,089,128	11.79%	364,208
21	399.24	Other Tangible Property-GenStartupCost	0		0	11.79%	0
22		Total	<u>\$62,261,648</u>	<u>\$3,527,772</u>	<u>\$58,733,877</u>	8.44%	4,956,543
23		Allocation Factor to Mid-Tex					34.36%
24							
25		Allocated to Mid-Tex					<u>\$1,703,112</u>
26							
27							
28							
29							

**ATMOS ENERGY CORP., MID-TEX DIVISION**  
**DEPRECIATION ADJUSTMENT - SHARED SERVICES CUSTOMER SUPPORT**  
**TEST YEAR ENDING DECEMBER 31, 2005**

**ATMOS**

Line No.	Account	Description	Balance	Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(g)	(h)	(i)
1	390	Improvements to Leased Premises	\$3,519,069		\$3,519,069	12.26%	431,438
2	391	Office Furniture & Equipment	56,077		56,077	3.29%	1,845
3	391.02	Remittance Processing Equipment	0		0	11.37%	0
4	391.03	Office Furniture & Equipment	0		0	1.17%	0
5	392	Transportation Equipment	0		0	28.96%	0
6	393	Tools & Work Equipment	0		0	10.00%	0
7	394	Tools & Work Equipment	0		0	10.00%	0
8	397	Communication Equipment - Telephone	22,021,825		22,021,825	11.64%	2,563,340
9	398	Miscellaneous Equipment	1,916		1,916	20.86%	400
10	399	Other Tangible Property	214,670		214,670	23.99%	51,499
11	399.01	Other Tangible Property-Servers Hardware	9,628,535		9,628,535	28.15%	2,710,433
12	399.02	Other Tangible Property-Servers Software	6,854,583		6,854,583	29.95%	2,052,948
13	399.03	Other Tangible Property-Network-Hardware	459,775		459,775	29.09%	133,749
14	399.04	Other Tangible Property-CPU	0		0	26.26%	0
15	399.05	Other Tangible Property-MF Hardware	0		0	15.76%	0
16	399.06	Other Tangible Property-PC Hardware	2,544,181		2,544,181	47.16%	1,199,836
17	399.07	Other Tangible Property-PC Software	1,557,860		1,557,860	26.52%	413,145
18	399.08	Other Tangible Property-Application Software	72,149,171		72,149,171	17.02%	12,279,789
19	399.09	Other Tangible Property-System Software	0		0	6.21%	0
20	399.24	Other Tangible Property-GenStartupCost	23,172,326		23,172,326	10.81%	2,504,928
21							
22		Total	<u>\$142,179,989</u>	<u>\$0</u>	<u>\$142,179,989</u>	17.12%	24,343,349
23							
24		Allocation Factor to Mid-Tex					48.50%
25							
26		Allocated to Mid-Tex					<u>\$11,806,524</u>

**FINAL ORDER**

Line No.	Account	Description	Balance	Non-Deprec Plant	Depreciable Plant	Depr. Rate	Proforma Depreciation
	(a)	(b)	(c)	(d)	(g)	(h)	(i)
1	390	Improvements to Leased Premises	\$3,519,069		\$3,519,069	1.44%	50,675
2	391	Office Furniture & Equipment	56,077		56,077	0.98%	550
3	391.02	Remittance Processing Equipment	0		0	0.98%	0
4	391.03	Office Furniture & Equipment	0		0	0.98%	0
5	392	Transportation Equipment	0		0	NA	0
6	393	Tools & Work Equipment	0		0	3.37%	0
7	394	Tools & Work Equipment	0		0	3.29%	0
8	397	Communication Equipment - Telephone	22,021,825		22,021,825	1.66%	365,562
9	398	Miscellaneous Equipment	1,916		1,916	1.90%	36
10	399	Other Tangible Property	214,670		214,670	11.79%	25,310
11	399.01	Other Tangible Property-Servers Hardware	9,628,535		9,628,535	11.79%	1,135,204
12	399.02	Other Tangible Property-Servers Software	6,854,583		6,854,583	11.79%	808,155
13	399.03	Other Tangible Property-Network-Hardware	459,775		459,775	11.79%	54,208
14	399.04	Other Tangible Property-CPU	0		0	11.79%	0
15	399.05	Other Tangible Property-MF Hardware	0		0	11.79%	0
16	399.06	Other Tangible Property-PC Hardware	2,544,181		2,544,181	11.79%	299,959
17	399.07	Other Tangible Property-PC Software	1,557,860		1,557,860	11.79%	183,672
18	399.08	Other Tangible Property-Application Software	72,149,171		72,149,171	11.79%	8,506,387
19	399.09	Other Tangible Property-System Software	0		0	11.79%	0
20	399.24	Other Tangible Property-GenStartupCost	23,172,326		23,172,326	11.79%	2,732,017
21							
22		Total	<u>\$142,179,989</u>	<u>\$0</u>	<u>\$142,179,989</u>	9.96%	14,161,735
23							
24		Allocation Factor to Mid-Tex					48.50%
25							
26							
27							
28		Allocated to Mid-Tex					<u>\$6,868,441</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
CALCULATION OF SOFTWARE AMORTIZATION EXPENSE AND RATE  
BASED ON CAPITALIZED SOFTWARE AS OF DECEMBER 31, 2005**

<b>Line No.</b>	<b>Description</b>	<b>Net Plant Amount</b>	<b>Remaining Amortization Period (Years)</b>	<b>Annual Amortization Expense</b>
	(a)	(b)	(c)	(d)
1	Capitalized Software			
2	Graphical Mapping System (DIS)	\$ 3,240,668	3.4	\$ 948,488
3	Customer Information System			
4	Distribution Information System - Regional Mapping			
5	Phase I	-	(1)	-
6	Phase II	-	(1)	-
7	Gas Master Phase I	-	(1)	-
8	Gas Master Phase II	-	(1)	-
9	CM Plus Re-write	-	(1)	-
10	Property Tax System	87,040	2.2	40,172
11	Total Capitalized Software	<u>\$ 3,327,708</u>		<u>\$ 988,661</u>
13				
14	Gross Capitalized Software Amount	<u>\$ 15,612,892</u>		
12	Composite Rate for Capitalized Software (c) / (a)		<u>6.33%</u>	<b>Proposed</b>
15				
16	Note:		<u>6.33%</u>	<b>Final Order</b>
17	(1). Fully amortized.			

**ATMOS ENERGY CORP., MID-TEX DIVISION  
TAXES OTHER THAN INCOME TAX WORKPAPER  
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	Description (a)	Proposed (b)	Final Order (c)
1	<b>Payroll Tax</b>		
2	Adjusted Labor Expense	\$ 44,862,422	\$ 41,189,449
3	Effective Tax Rate	8.5135%	8.5135%
4	Payroll Tax	<u>\$ 3,819,374</u>	<u>\$ 3,506,674</u>
5			
6	<b>Franchise Tax</b>		
7	<u>Taxable Capital Method</u>		
8	Taxable Capital	\$ 555,895,585	\$ 375,631,803
9	Tax Rate	0.2500%	0.2500%
10	Franchise Tax Based on Capital	<u>\$ 1,389,739</u>	<u>\$ 939,080</u>
11			
12	<u>Taxable Income Method</u>		
13	Taxable Income	\$ 65,317,731	\$ 36,436,285
14	Tax Rate	4.5000%	4.5000%
15	Franchise Tax Based on Income	<u>\$ 2,939,298</u>	<u>\$ 1,639,633</u>
16			
17			
18			
19			
20	<b>State Gross Receipts Tax</b>		
21	Revenue Requirement	\$ 1,718,015,739	\$ 1,634,287,502
22	Effective Tax Rate	1.5152%	1.5152%
23	State Gross Receipts Tax at Projected Rates	<u>\$ 26,031,626</u>	<u>\$ 24,762,963</u>
24			
25	<b>Local Gross Receipts Tax</b>		
26	Revenue Requirement	\$ 1,718,015,739	\$ 1,634,287,502
27	Effective Tax Rate	3.3095%	3.3095%
28	State Gross Receipts Tax at Projected Rates	<u>\$ 56,858,232</u>	<u>\$ 54,087,222</u>
29			
30	<b>Railroad Commission Fee</b>		
31	Revenue Requirement	\$ 1,718,015,739	\$ 1,634,287,502
32	Effective Tax Rate	0.0304%	0.0304%
33	Total Railroad Commission Fee	<u>\$ 522,345</u>	<u>\$ 496,888</u>

**Atmos Energy Corporation**  
**Summary of Adjustments to Taxes, Other than Income Taxes**  
**Allocated to Mid-Tex Operating Division**

Line No.	Description (a)	Proposed Amount (b)	Final Order Amount (c)
1	Adjustment to Current Allocation Factors	\$626,478	\$481,873
2	Adjustment to Ad valorem Tax	73,938	68,160
3	Adjustment for Prior Period Adjustment	(8,582)	(7,415)
4	Adjustment to Payroll Tax Expense	<u>390,443</u>	<u>390,444</u>
	Total Adjustment to Taxes, Other than		
5	Income Taxes	<u><u>\$1,082,277</u></u>	<u><u>\$933,062</u></u>

**Atmos Energy Corporation**  
**Mid-Tex Operating Division**  
**Allocation of Shared Services Taxes, Other than Income Taxes**

Line No.	Description (a)	Proposed Amount (b)	Final Order Amount (c)
1	Ad Valorem Accrual	\$180,000	\$180,000
2	Taxes, Other (prior period)	21,580	21,580
3	Benefit Load Projects	4,444	4,444
4	SUTA	140,702	140,702
5	FUTA	87,003	87,003
6	FICA	<u>2,239,626</u>	<u>2,239,626</u>
7	Total	2,673,355	2,673,355
8	Current Allocation Factor	<u>39.77%</u>	<u>34.36%</u>
9	Allocated to Mid-Tex Current Allocation Factor	1,063,193	918,588
10	Amount Booked to Mid-Tex	<u>436,715</u>	<u>436,715</u>
11	Adjustment	<u><u>\$626,478</u></u>	<u><u>\$481,873</u></u>

**Atmos Energy Corporation  
Mid-Tex Operating Division  
Allocation of Shared Services Taxes, Other than Income Taxes  
Adjustment to Ad Valorem Taxes**

Line No.	Description (a)	Total (b)	Proposed		Final Order	
			Allocation Factors (c)	Allocation to Mid-Tex (d)	Allocation Factors (e)	Allocation to Mid-Tex (f)
<u>Expected Ad Valorem Taxes:</u>						
1	Customer Support	\$234,708	48.50%	\$113,833	48.50%	\$113,833
2	General Office	<u>106,838</u>	<u>39.77%</u>	<u>42,489</u>	<u>34.36%</u>	<u>36,710</u>
3	Total	341,546	45.77% [1]	156,322	44.08% [1]	150,544
4	Expense and Allocated	<u>180,000</u>		<u>82,384</u>		<u>82,384</u>
5	Total Adjustment	<u>\$161,546</u>		<u>\$73,938</u>		<u>\$68,160</u>

[1] Calculated Average applied on line 4.

**Atmos Energy Corporation**  
**Mid-Tex Operating Division**  
**Allocation of Shared Services Taxes, Other than Income Taxes**  
**Remove Prior Period Adjustment:**

Line No.	Description	Proposed Amount	Final Order Amount
	(a)	(b)	(c)
1	Taxes, Other from prior period	(\$21,580)	(\$21,580)
2	Allocation factor to Mid-Tex	<u>39.77%</u>	<u>34.36%</u>
3	Allocated to Mid-Tex	<u><u>(\$8,582)</u></u>	<u><u>(\$7,415)</u></u>

Atmos Energy Corporation  
Mid-Tex Operating Division  
Allocation of Shared Services Taxes, Other than Income Taxes  
Adjustment to Payroll Tax Expense

Line No.	Description	<b>Proposed</b>			<b>Final Order</b>		
		General Office Expense	Customer Support Expense	Total	General Office Expense	Customer Support Expense	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Labor Adjustment	\$2,825,368	\$2,378,396	\$5,203,765	\$2,825,368	\$2,378,396	\$5,203,765
2	Effective Payroll Tax Rate	<u>7.5031%</u>	<u>7.5031%</u>		<u>7.5031%</u>	<u>7.5031%</u>	
3	Adjustment to Payroll Taxes	<u>\$211,990</u>	<u>\$178,453</u>	<u>\$390,443</u>	<u>\$211,990</u>	<u>\$178,453</u>	<u>\$390,444</u>

**Atmos Energy Corporation  
Mid-Tex Operating Division  
Allocation of Shared Services Taxes, Other than Income Taxes**

Line No.	Description (a)	Proposed Amount (b)	Final Order Amount (c)
1	SUTA	\$140,702	\$140,702
2	FUTA	87,003	87,003
3	FICA	<u>2,239,626</u>	<u>2,239,626</u>
4	Total	<u>\$2,467,331</u>	<u>\$2,467,331</u>
5	Shared Services Expense Labor	<u>\$32,884,090</u>	<u>\$32,884,090</u>
6	Percentage Payroll Tax Expense to Total Labor Expense	<u>7.5031%</u>	<u>7.5031%</u>

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY PROOF OF REVENUE AT CURRENT RATES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description (a)	Total (b)	Reference (c)
<b>Rate R</b>			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$9.00	
3	2003 IRA	\$0.29	
4	2004 IRA	\$0.29	
5	2005 IRA	\$0.52	
6			
7	Block 1 (\$/Mcf)	\$1.2390	
8	Block 2 (\$/Mcf)	\$0.9890	
9			
10	Rider GCR Part A	\$8.6452	Schedule H
11	Rider GCR Part B	\$0.4727	Schedule I
12			
13	<u>Consumption Characteristics:</u>		
14	Block 1	0.44084	WP_J-1.4
15	Block 2	0.55916	WP_J-1.4
16			
17	<u>Billing Units:</u>		
18	Bills	16,799,088	Exhibit MT-36
19	Block 1	34,790,206	
20	Block 2	44,128,462	
21	Total MCF	78,918,668	Exhibit MT-36
22			
23	<u>Present Revenue:</u>		
24	Customer Charge	\$ 151,191,792	
25	2003 IRA	4,871,736	
26	2004 IRA	4,871,736	
27	2005 IRA	8,735,526	
28	Block 1	43,105,065	
29	Block 2	43,643,049	
30		\$ 256,418,903	
31	Rider GCR Part A	682,264,377	
32	Rider GCR Part B	37,301,869	
33	Subtotal	\$ 975,985,149	
34	Revenue Related Taxes	\$ 49,803,558	
35			
36	Total Present Revenue- Rate R	\$ 1,025,788,707	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY PROOF OF REVENUE AT CURRENT RATES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description (a)	Total (b)	Reference (c)
<b>Rate C</b>			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$15.50	
3	2003 IRA	\$0.96	
4	2004 IRA	\$0.97	
5	2005 IRA	\$1.38	
6			
7	Block 1 (\$/Mcf)	\$0.7894	
8	Block 2 (\$/Mcf)	\$0.5394	
9	Block 3 (\$/Mcf)	\$0.2894	
10			
11	Rider GCR Part A	\$8.6452	Schedule H
12	Rider GCR Part B	\$0.4090	Schedule I
13			
14	<u>Consumption Characteristics:</u>		
15	Block 1	0.28591	WP_J-1.4
16	Block 2	0.57284	WP_J-1.4
17	Block 3	0.14125	WP_J-1.4
18			
19	<u>Billing Units:</u>		
20	Bills	1,469,956	Exhibit MT-42
21	Block 1	14,599,524	
22	Block 2	29,251,687	
23	Block 3	7,212,839	
24	Total MCF	51,064,050	Exhibit MT-42
25			
26	<u>Present Revenue:</u>		
27	Customer Charge	\$ 22,784,318	
28	2003 IRA	1,411,158	
29	2004 IRA	1,425,857	
30	2005 IRA	2,028,539	
31	Block 1	11,524,864	
32	Block 2	15,778,360	
33	Block 3	2,087,396	
34		\$ 57,040,492	
35	Rider GCR Part A	441,456,797	
36	Rider GCR Part B	20,887,545	
37	Subtotal	\$ 519,384,834	
38	Revenue Related Taxes	26,503,695	
39			
40	Total Present Revenue- Rate C	\$ 545,888,529	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY PROOF OF REVENUE AT CURRENT RATES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description (a)	Total (b)	Reference (c)
<b>Rate I &amp; T</b>			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$150.00	
3	2003 IRA	\$31.85	
4	2004 IRA	\$41.64	
5	2005 IRA	\$92.52	
6			
7	Block 1 (\$/MMBTU)	\$0.4882	
8	Block 2 (\$/MMBTU)	\$0.3382	
9	Block 3 (\$/MMBTU)	\$0.1882	
10	Block 4 (\$/MMBTU)	\$0.0382	
11			
12	Rider GCR Part A	\$8.6452	Schedule H
13	Rider GCR Part B	\$0.3073	Schedule I
14			
15	<u>Consumption Characteristics:</u>		
16	Block 1	0.25243	WP_J-1.4 Page 3 of 3
17	Block 2	0.27530	WP_J-1.4 Page 3 of 3
18	Block 3	0.42688	WP_J-1.4 Page 3 of 3
19	Block 4	0.04539	WP_J-1.4 Page 3 of 3
20			
21	<u>Billing Units:</u>		
22	Bills	10,416	WP_J-1.6
23	Block 1	10,301,438	
24	Block 2	11,234,523	
25	Block 3	17,420,063	
26	Block 4	1,852,268	
27	Total MMBTU	40,808,292	WP_J-1.6
28			
29	Sales Volumes	3,746,338	
30			
31	<u>Present Revenue:</u>		
32	Customer Charge	\$ 1,562,400	
33	2003 IRA	331,750	
34	2004 IRA	433,722	
35	2005 IRA	963,688	
36	Block 1	5,029,162	
37	Block 2	3,799,516	
38	Block 3	3,278,456	
39	Block 4	70,757	
40		\$ 15,469,450	
41	Rider GCR Part A	31,628,597	
42	Rider GCR Part B	12,540,554	
43	Subtotal	\$ 59,638,602	
44	Revenue Related Taxes	3,043,299	
45			
46	Total Present Revenue- Rate I&T	\$ 62,681,901	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
OTHER REVENUES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line No.	FERC Account	Test Year	Adjustments	Adjusted Amounts	FINAL ORDER	
					Adjustments	Total Other Revenue
	(a)	(b)	(c)	(d)	(d)	(d)
1	487	\$ 28,455	\$ -	\$ 28,455	\$ -	\$ 28,455
2	488 (1)	17,445,203	-	17,445,203	-	17,445,203
3	489	620,738	-	620,738	620,738	-
4	493	185,748	-	185,748	-	185,748
5	495	543,297	-	543,297	-	543,297
6						
7	Totals	<u>\$ 18,823,441</u>	<u>\$ -</u>	<u>\$ 18,823,441</u>	<u>\$ 620,738</u>	<u>\$ 18,202,703</u>

8  
9 Note:

- 10 1. Mid-Tex is not proposing to change any of the  
11 miscellaneous service charges previously approved on Rate M.

**ATMOS ENERGY CORP., MID-TEX DIVISION  
TYPICAL BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005  
Rate R**

<u>Line</u>						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate R @ 6 Mcf</b>							
2	Customer charge					\$10.10		
3	Consumption charge	3.0	MCF	X	\$1.2390 =	3.72		
4	Consumption charge	3.0	MCF	X	\$0.9890 =	2.97		
5	Rider GCR Part A	6.0	MCF	X	\$8.6452 =	51.87		
6	Rider GCR Part B	6.0	MCF	X	\$0.4727 =	2.84		
7	Subtotal					<u>\$71.50</u>		
8	Rider FF & Rider TAX			X	0.05103 =	3.65		
9	Total					<u>\$75.14</u>		
10								
11								
12	Customer charge						\$13.50	
13	Consumption charge	1.5	MCF	X	\$3.0140 =	4.52		
14	Consumption charge	4.5	MCF	X	\$0.4140 =	1.86		
15	Rider GCR Part A	6.0	MCF	X	\$8.6452 =	51.87		
16	Rider GCR Part B	6.0	MCF	X	\$0.5051 =	3.03		
17	Subtotal					<u>\$74.79</u>		
18	Revenue-related Tax Reimbursement			X	0.05103 =	3.82		
19	Total					<u>\$78.60</u>		
20	Increase (Decrease) w/ Gas Cost						4.60%	
21	Increase (Decrease) w/o Gas Cost						18.43%	
22								
23	Customer charge							\$10.10
24	Consumption charge	6.0	MCF	X	\$0.8267 =	4.96		
25	Consumption charge	0.0	MCF	X				
26	Rider GCR Part A	6.0	MCF	X	\$8.6452 =	51.87		
27	Rider GCR Part B	6.0	MCF	X	\$0.4937 =	2.96		
28	Subtotal					<u>\$69.89</u>		
29	Rider FF & Rider TAX			X	0.05103 =	3.57		
30	Total					<u>\$73.46</u>		
31	Increase (Decrease) w/ Gas Cost						-2.24%	
32	Increase (Decrease) w/o Gas Cost						-10.30%	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
TYPICAL BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005**

**Rate C**

Line					<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate C @ 30 Mcf</b>						
2	Customer charge				\$18.81		
3	Consumption charge	30.0	MCF	X	\$0.7894 =		23.68
4	Consumption charge	0.0	MCF	X	\$0.5394 =		0.00
5	Consumption charge	0.0	MCF	X	\$0.2894 =		0.00
6	Rider GCR Part A	30.0	MCF	X	\$8.6452 =		259.35
7	Rider GCR Part B	30.0	MCF	X	\$0.4090 =		12.27
8	Subtotal					<u>\$314.12</u>	
9	Revenue-related Tax Reimbursement	\$314.12		X	0.05103 =		<u>16.03</u>
10	Total					<u>\$330.15</u>	
11							
12	Customer charge					\$30.00	
13	Consumption charge	20.0	MCF	X	\$0.9960 =	19.92	
14	Consumption charge	10.0	MCF	X	\$0.1960 =	1.96	
15	Rider GCR Part A	30.0	MCF	X	\$8.6452 =	259.35	
16	Rider GCR Part B	30.0	MCF	X	\$0.4078 =	12.23	
17	Subtotal					<u>\$323.47</u>	
18	Revenue-related Tax Reimbursement	\$323.47		X	0.05103 =		<u>16.51</u>
19	Total					<u>\$339.98</u>	
20	Increase (Decrease) w/ Gas Cost					2.98%	
21	Increase (Decrease) w/o Gas Cost					22.09%	
22							
23	Customer charge						\$18.81
24	Consumption charge	30.0	MCF	X	\$0.4858 =		14.57
25	Consumption charge	0.0	MCF	X			
26	Rider GCR Part A	30.0	MCF	X	\$8.6452 =		259.35
27	Rider GCR Part B	30.0	MCF	X	\$0.4208 =		12.62
28	Subtotal						<u>\$305.36</u>
29	Rider FF & Rider TAX	\$305.36		X	0.05103 =		<u>\$15.58</u>
30	Total						<u>\$320.95</u>
31	Increase (Decrease) w/ Gas Cost						-2.79%
32	Increase (Decrease) w/o Gas Cost						-21.43%

**ATMOS ENERGY CORP., MID-TEX DIVISION  
TYPICAL BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005**

**Rate I**

Line						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate I @ 300 MMBTU</b>					\$316.01		
2	Customer charge					146.46		
3	Consumption charge	300	MMBTU	X	\$0.4882 =			
4	Consumption charge	0	MMBTU	X	\$0.3382 =	0.00		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	300	MMBTU	X	\$8.8526 =	2,655.79		
8	Rider GCR Part B	300	MMBTU	X	\$0.3073 =	92.19		
9	Subtotal					<u>\$3,210.45</u>		
10	Revenue-related Tax Reimbursement		\$3,210.45	X	0.05103 =	163.83		
11	Total					<u>\$3,374.28</u>		
12								
13	Customer charge						\$430.00	
14	Consumption charge	300	MMBTU	X	\$0.1400 =		42.00	
15	Consumption charge	0	MMBTU	X	\$0.1016 =		0.00	
16	Consumption charge	0	MMBTU	X	\$0.0216 =		0.00	
17	Rider GCR Part A	300	MMBTU	X	\$8.8526 =		2,655.79	
18	Rider GCR Part B	300	MMBTU	X	\$0.2607 =		78.21	
19	Subtotal						<u>\$3,206.00</u>	
20	Revenue-related Tax Reimbursement		\$3,206.00	X	0.05103 =		163.60	
21	Total						<u>\$3,369.60</u>	
22	Increase (Decrease) w/ Gas Cost						-0.14%	
23	Increase (Decrease) w/o Gas Cost						-2.89%	
24								
25	Customer charge							\$316.01
26	Consumption charge	300	MMBTU	X	\$0.3601 =			108.02
27	Consumption charge	0	MMBTU	X	\$0.3217 =			0.00
28	Consumption charge	0	MMBTU	X	\$0.2417 =			0.00
29	Rider GCR Part A	300	MMBTU	X	\$8.8526 =			2,655.79
30	Rider GCR Part B	300	MMBTU	X	\$0.2650 =			79.50
31	Subtotal							<u>\$3,159.33</u>
32	Revenue-related Tax Reimbursement		\$3,159.33	X	0.05103 =			161.22
33	Total							<u>\$3,320.55</u>
34	Increase (Decrease) w/ Gas Cost							-1.59%
35	Increase (Decrease) w/o Gas Cost							-12.76%

**ATMOS ENERGY CORP., MID-TEX DIVISION  
TYPICAL BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005**

**Rate T**

Line						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate I @ 300 MMBTU</b>					\$316.01		
2	Customer charge					146.46		
3	Consumption charge	300	MMBTU	X	\$0.4882 =			
4	Consumption charge	0	MMBTU	X	\$0.3382 =	0.00		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
8	Rider GCR Part B	300	MMBTU	X	\$0.3073 =	92.19		
9	Subtotal					<u>\$554.66</u>		
10	Revenue-related Tax Reimbursement	\$554.66		X	0.05103 =	28.30		
11	Total					<u>\$582.96</u>		
12								
13	Customer charge						\$430.00	
14	Consumption charge	300	MMBTU	X	\$0.1400 =		42.00	
15	Consumption charge	0	MMBTU	X	\$0.1016 =	0.00		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
18	Rider GCR Part B	300	MMBTU	X	\$0.2607 =		78.21	
19	Subtotal						<u>\$550.21</u>	
20	Revenue-related Tax Reimbursement	\$550.21		X	0.05103 =		28.08	
21	Total						<u>\$578.29</u>	
22	Increase (Decrease) w/ Gas Cost						-0.80%	
23	Increase (Decrease) w/o Gas Cost						-2.89%	
24								
25	Customer charge							\$316.01
26	Consumption charge	300	MMBTU	X	\$0.3601 =			108.02
27	Consumption charge	0	MMBTU	X	\$0.3217 =	0.00		
28	Consumption charge	0	MMBTU	X	\$0.2417 =	0.00		
29	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
30	Rider GCR Part B	300	MMBTU	X	\$0.2650 =		79.50	
31	Subtotal						<u>\$503.54</u>	
32	Revenue-related Tax Reimbursement	\$503.54		X	0.05103 =		25.69	
33	Total						<u>\$529.23</u>	
34	Increase (Decrease) w/ Gas Cost						-9.22%	
35	Increase (Decrease) w/o Gas Cost						-12.76%	

**ATMOS ENERGY CORP., MID-TEX DIVISION**  
**AVERAGE BILL COMPARISON**  
**TEST YEAR ENDING DECEMBER 31, 2005**  
**Rate R**

Line						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate R @ 4.6 Mcf</b>							
2	Customer charge					\$10.10		
3	Consumption charge	3.0	MCF	X	\$1.2390 =	3.72		
4	Consumption charge	1.6	MCF	X	\$0.9890 =	1.58		
5	Rider GCR Part A	4.6	MCF	X	\$8.6452 =	39.77		
6	Rider GCR Part B	4.6	MCF	X	\$0.4727 =	2.17		
7	Subtotal					<u>\$57.34</u>		
8	Rider FF & Rider TAX			X	0.05103 =	<u>2.93</u>		
9	Total					<u>\$60.27</u>		
10								
11								
12	Customer charge						\$13.50	
13	Consumption charge	1.5	MCF	X	\$3.0140 =	4.52		
14	Consumption charge	3.1	MCF	X	\$0.4140 =	1.28		
15	Rider GCR Part A	4.6	MCF	X	\$8.6452 =	39.77		
16	Rider GCR Part B	4.6	MCF	X	\$0.5051 =	2.32		
17	Subtotal					<u>\$61.40</u>		
18	Revenue-related Tax Reimbursement			X	0.05103 =	<u>3.13</u>		
19	Total					<u>\$64.53</u>		
20	Increase (Decrease) w/ Gas Cost						7.07%	
21	Increase (Decrease) w/o Gas Cost						25.36%	
22								
23	Customer charge							\$10.10
24	Consumption charge	4.6	MCF	X	\$0.8267 =			3.80
25	Consumption charge	0.0	MCF	X				
26	Rider GCR Part A	4.6	MCF	X	\$8.6452 =			39.77
27	Rider GCR Part B	4.6	MCF	X	\$0.4937 =			<u>2.27</u>
28	Subtotal							<u>\$55.94</u>
29	Rider FF & Rider TAX			X	0.05103 =			<u>\$2.85</u>
30	Total							<u>\$58.80</u>
31	Increase (Decrease) w/ Gas Cost							-2.44%
32	Increase (Decrease) w/o Gas Cost							-9.72%

**ATMOS ENERGY CORP., MID-TEX DIVISION  
AVERAGE BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005**

**Rate C**

Line						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate C @ 34.7 Mcf</b>							
2	Customer charge					\$18.81		
3	Consumption charge	30.0	MCF	X	\$0.7894 =	23.68		
4	Consumption charge	4.7	MCF	X	\$0.5394 =	2.54		
5	Consumption charge	0.0	MCF	X	\$0.2894 =	0.00		
6	Rider GCR Part A	34.7	MCF	X	\$8.6452 =	299.99		
7	Rider GCR Part B	34.7	MCF	X	\$0.4090 =	14.19		
8	Subtotal					<u>\$359.21</u>		
9	Revenue-related Tax Reimbursement		\$359.21	X	0.05103 =	18.33		
10	Total					<u>\$377.54</u>		
11								
12	Customer charge						\$30.00	
13	Consumption charge	20.0	MCF	X	\$0.9960 =	19.92		
14	Consumption charge	14.7	MCF	X	\$0.1960 =	2.88		
15	Rider GCR Part A	34.7	MCF	X	\$8.6452 =	299.99		
16	Rider GCR Part B	34.7	MCF	X	\$0.4078 =	14.15		
17	Subtotal					<u>\$366.94</u>		
18	Revenue-related Tax Reimbursement		\$366.94	X	0.05103 =	18.72		
19	Total					<u>\$385.66</u>		
20	Increase (Decrease) w/ Gas Cost						2.15%	
21	Increase (Decrease) w/o Gas Cost						17.27%	
22								
23	Customer charge							\$18.81
24	Consumption charge	34.7	MCF	X	\$0.4858 =			16.86
25	Consumption charge	0.0	MCF	X				
26	Rider GCR Part A	34.7	MCF	X	\$8.6452 =			299.99
27	Rider GCR Part B	34.7	MCF	X	\$0.4208 =			14.60
28	Subtotal							<u>\$350.26</u>
29	Rider FF & Rider TAX		\$350.26	X	0.05103 =			\$17.87
30	Total							<u>\$368.13</u>
31	Increase (Decrease) w/ Gas Cost							-2.49%
32	Increase (Decrease) w/o Gas Cost							-20.79%

**ATMOS ENERGY CORP., MID-TEX DIVISION  
AVERAGE BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005**

**Rate I**

Line						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate I @ 3918 MMBTU</b>							
2	Customer charge					\$316.01		
3	Consumption charge	1,500	MMBTU	X	\$0.4882 =	732.30		
4	Consumption charge	2,418	MMBTU	X	\$0.3382 =	817.77		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
8	Rider GCR Part B	3,918	MMBTU	X	\$0.3073 =	1,204.00		
9	Subtotal					<u>\$37,754.73</u>		
10	Revenue-related Tax Reimbursement	\$37,754.73		X	0.05103 =	1,926.59		
11	Total					<u>\$39,681.32</u>		
12								
13	Customer charge						\$430.00	
14	Consumption charge	1,500	MMBTU	X	\$0.1400 =	210.00		
15	Consumption charge	2,418	MMBTU	X	\$0.1016 =	245.67		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
18	Rider GCR Part B	3,918	MMBTU	X	\$0.2607 =	1,021.42		
19	Subtotal					<u>\$36,591.74</u>		
20	Revenue-related Tax Reimbursement	\$36,591.74		X	0.05103 =	1,867.24		
21	Total					<u>\$38,458.98</u>		
22	Increase (Decrease) w/ Gas Cost						-3.08%	
23	Increase (Decrease) w/o Gas Cost						-54.84%	
24								
25	Customer charge							\$316.01
26	Consumption charge	1,500	MMBTU	X	\$0.3601 =	540.11		
27	Consumption charge	2,418	MMBTU	X	\$0.3217 =	777.80		
28	Consumption charge	0	MMBTU	X	\$0.2417 =	0.00		
29	Rider GCR Part A	3,918	MMBTU	X	\$8.8526 =	34,684.65		
30	Rider GCR Part B	3,918	MMBTU	X	\$0.2650 =	1,038.33		
31	Subtotal					<u>\$37,356.89</u>		
32	Revenue-related Tax Reimbursement	\$37,356.89		X	0.05103 =	1,906.29		
33	Total					<u>\$39,263.18</u>		
34	Increase (Decrease) w/ Gas Cost						-1.05%	
35	Increase (Decrease) w/o Gas Cost						-16.69%	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
AVERAGE BILL COMPARISON  
TEST YEAR ENDING DECEMBER 31, 2005**

**Rate T**

Line						<u>Current</u>	<u>Proposed</u>	<u>RECOMMENDED</u>
1	<b>Rate I @ 3918 MMBTU</b>							
2	Customer charge					\$316.01		
3	Consumption charge	1,500	MMBTU	X	\$0.4882 =	732.30		
4	Consumption charge	2,418	MMBTU	X	\$0.3382 =	817.77		
5	Consumption charge	0	MMBTU	X	\$0.1882 =	0.00		
6	Consumption charge	0	MMBTU	X	\$0.0382 =	0.00		
7	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
8	Rider GCR Part B	3,918	MMBTU	X	\$0.3073 =	1,204.00		
9	Subtotal					<u>\$3,070.08</u>		
10	Revenue-related Tax Reimbursement		\$3,070.08	X	0.05103 =	156.66		
11	Total					<u>\$3,226.74</u>		
12								
13	Customer charge						\$430.00	
14	Consumption charge	1,500	MMBTU	X	\$0.1400 =	210.00		
15	Consumption charge	2,418	MMBTU	X	\$0.1016 =	245.67		
16	Consumption charge	0	MMBTU	X	\$0.0216 =	0.00		
17	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
18	Rider GCR Part B	3,918	MMBTU	X	\$0.2607 =	1,021.42		
19	Subtotal					<u>\$1,907.09</u>		
20	Revenue-related Tax Reimbursement		\$1,907.09	X	0.05103 =	97.32		
21	Total					<u>\$2,004.41</u>		
22	Increase (Decrease) w/ Gas Cost						-37.88%	
23	Increase (Decrease) w/o Gas Cost						-54.84%	
24								
25	Customer charge							\$316.01
26	Consumption charge	1,500	MMBTU	X	\$0.3601 =	540.11		
27	Consumption charge	2,418	MMBTU	X	\$0.3217 =	777.80		
28	Consumption charge	0	MMBTU	X	\$0.2417 =	0.00		
29	Rider GCR Part A	0	MMBTU	X	\$8.8526 =	0.00		
30	Rider GCR Part B	3,918	MMBTU	X	\$0.2650 =	1,038.33		
31	Subtotal					<u>\$2,672.24</u>		
32	Revenue-related Tax Reimbursement		\$2,672.24	X	0.05103 =	136.36		
33	Total					<u>\$2,808.60</u>		
34	Increase (Decrease) w/ Gas Cost						-12.96%	
35	Increase (Decrease) w/o Gas Cost						-16.69%	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY PROOF OF REVENUE AT APPROVED RATES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description (a)	Total (b)	Reference (c)
<b>Rate R</b>			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$10.10	Exhibit MT-3
3			
4	Block 1 (\$/Mcf)	\$0.8267	Exhibit MT-3
5	Block 2 (\$/Mcf)		
6			
7	Rider GCR Part A	\$8.6452	Schedule H
8	Rider GCR Part B	\$0.4937	Exhibit MT-25
9			
10	<u>Consumption Characteristics:</u>		
11	(First 1.5 Mcf)	0.27168	WP_J-1.4
12	(Over 1.5 Mcf)	0.72832	WP_J-1.4
13			
14	<u>Billing Units:</u>		
15	Bills	16,799,088	Exhibit MT-36
16	(First 1.5 Mcf)	21,440,845	
17	(Over 1.5 Mcf)	57,477,823	
18	Total MCF	<u>78,918,668</u>	Exhibit MT-36
19			
20	<u>Revenue:</u>		
21	Customer Charge	\$ 169,670,789	
22	Block 1	17,725,147	
23	Block 2	47,516,916	
24		<u>\$ 234,912,852</u>	
25	Rider GCR Part A	682,264,377	
26	Rider GCR Part B	38,964,955	
27	Subtotal	<u>\$ 956,142,184</u>	
28	Revenue Related Taxes	\$ 48,791,051	
29			
30	Total Present Revenue- Rate R	<u>\$ 1,004,933,235</u>	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY PROOF OF REVENUE AT APPROVED RATES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description (a)	Total (b)	Reference (c)
<b>Rate C</b>			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$18.81	Exhibit MT-3
3			
4	Block 1 (\$/Mcf)	\$0.4858	Exhibit MT-3
5	Block 2 (\$/Mcf)		Exhibit MT-3
6			
7	Rider GCR Part A	\$8.6452	Schedule H
8	Rider GCR Part B	\$0.4208	Exhibit MT-25
9			
10	<u>Consumption Characteristics:</u>		
11	(First 20 Mcf)	0.22030	WP_J-1.4
12	(Over 20 Mcf)	0.77970	WP_J-1.4
13			
14	<u>Billing Units:</u>		
15	Bills	1,469,956	Exhibit MT-42
16	Block 1	11,249,596	
17	Block 2	39,814,454	Exhibit MT-42
18	Total MCF	<u>51,064,050</u>	
19			
20	<u>Revenue:</u>		
21	Customer Charge	\$ 27,649,872	
22	Block 1	5,465,054	
23	Block 2	19,341,862	
24		<u>\$ 52,456,788</u>	
25	Rider GCR Part A	441,456,797	
26	Rider GCR Part B	21,488,621	
27	Subtotal	<u>\$ 515,402,207</u>	
28	Revenue Related Taxes	26,300,498	
29			
30	Total Present Revenue- Rate C	<u>\$ 541,702,704</u>	

**ATMOS ENERGY CORP., MID-TEX DIVISION  
SUMMARY PROOF OF REVENUE AT APPROVED RATES  
TEST YEAR ENDING DECEMBER 31, 2005**

Line	Description (a)	Total (b)	Reference (c)
<b>Rate I &amp; T</b>			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$316.01	Exhibit MT-3
6			
7	Block 1 (\$/MMBTU)	\$0.3601	Exhibit MT-3
8	Block 2 (\$/MMBTU)	\$0.3217	Exhibit MT-3
9	Block 3 (\$/MMBTU)	\$0.2417	Exhibit MT-3
11			
12	Rider GCR Part A	\$8.6452	Schedule H
13	Rider GCR Part B	\$0.2714	Exhibit MT-25
14			
15	<u>Consumption Characteristics:</u>		
16	Block 1 (First 1,500 MMBTU)	0.25240	WP_J-1.5 Page 3 of 3
17	Block 2 (Next 3,500 MMBTU )	0.27530	WP_J-1.5 Page 3 of 3
18	Block 3 (Over 5,000 MMBTU )	0.47230	WP_J-1.5 Page 3 of 3
20			
21	<u>Billing Units:</u>		
22	Bills	11,568	WP_J-1.6
23	Block 1	13,515,252	
24	Block 2	14,741,906	
25	Block 3	25,282,389	
27	Total MMBTU	53,539,547	WP_J-1.6
28			
29	Sales Volumes	3,746,338	WP_J-1.6
30			
31	<u>Present Revenue:</u>		
32	Customer Charge	\$ 3,655,604	
36	Block 1	4,866,437	
37	Block 2	4,742,029	
38	Block 3	6,109,995	
40		\$ 19,374,064	
41	Rider GCR Part A	31,628,597	
42	Rider GCR Part B	14,188,758	
43	Subtotal	\$ 65,191,420	
44	Revenue Related Taxes	3,326,658	
45			
46	Total Present Revenue- Rate I&T	\$ 68,518,078	