

United Cities Gas Company
A Division of Atmos Energy Corporation
Civil, Political and Related Activities
Twelve Months Ended September 30, 1999

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Description	Amount	Description	Allocation Percent	Amount Allocated to Div. 092 Illinois Operation
1	4261	Dues & donations	\$ 9,224	Political Activity	10.21%	\$ 942 A/
2		Total	\$ 9,224			\$ 942

A/ Division 091, United Cities General Office Allocation = 10.21%

United Cities Gas Company
A Division of Atmos Energy Corporation
Executive Compensation
Twelve Months Ended September 30, 1999

Line No.	(1) <u>Title</u>	(2) <u>Name</u>	(3) <u>Salary</u>
1	Chairman of the Board, President and Chief Executive Officer	Robert W. Best	\$ 540,192
2	Executive Vice President and Chief Financial Officer	Larry J. Dagley	352,477
3	Executive Vice President, Utility Operations	J. Charles Goodman	214,631
4	Former Vice President, General Counsel and Corporate Secretary	Glen A. Blanscet	138,497
5	Vice President, Human Resources	Wynn D. McGregor	134,762
6	Total		<u>\$ 1,380,559</u>
7	Total remuneration of a total of 12 officers		<u>\$ 3,552,720</u>

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Cost of Capital Summary
September 30, 1999

Line No.	(1) Description	(2) Amount	(3) Percent of Total	(4) Cost Rate	(5) Weighted Cost
Proposed Cost of Capital					
1	Short term debt	\$ 93,843,896	9.95%	6.10%	0.61%
2	Long term debt	379,454,280	40.25%	8.21%	3.30%
3	Total debt	473,298,176	50.20%		3.91%
4	Common equity	469,507,895	49.80%	12.50%	6.22%
5	Total capitalization	\$ 942,806,071	100.00%		10.14%
Earned Return on Capital at September 30, 1999					
6	Short term debt	\$ 168,303,813	17.88%	6.01%	1.07%
7	Long term debt	395,330,918	42.00%	8.21%	3.45%
8	Total debt	563,634,731	59.88%		4.52%
9	Common equity	377,663,000	40.12%	4.70%	1.89%
10	Total capitalization	\$ 941,297,731	100.00%		6.41%

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Cost of Short-Term Debt
September 30, 1999

	(1)	(2)	(3)	(4)	(5)	(6)
						Column 5 Divided by Column 3
Line No.	Credit Banks - Description of Facility	Amount Outstanding	Interest Rate	Interest Requirement	Cost of Short Term Debt	
1	Amarillo National Bank - Revolver	\$ 12,000,000	5.25000%	\$ 630,000	\$ 630,000	
2	Bank of America, Texas - Money Market	3,650,000	6.01000%	219,365	219,365	
3	C.P. - Merrill Lynch - Comm. Paper	30,000,000	5.73050%	1,719,150	1,719,150	
4	C.P. - First Chicago - Comm. Paper	123,000,000	5.69400%	7,003,620	7,003,620	
5	Short-term debt commitment fees				203,000	
6	Short-term debt interest income				(8,208)	
7	Discount	(346,187)			346,187	
8	Total	<u>\$ 168,303,813</u>		<u>\$ 9,572,135</u>	<u>\$ 10,113,114</u>	<u>6.01%</u>

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Amos Energy Corporation
Embedded Cost of Long-term Debt, Including Notes
September 30, 1999

Line No.	(1) Description	(2) Date Issued	(3) Maturity Date	(4) Interest Rate	(5) Principal Amount	(6) Face Amount Outstanding	(7) Unamortized Discount or Premium	(8) Unamortized Debt Expense	(9) Carrying Value	(10) Annual Amortization of Discount or Premium	(11) Annual Amortization of Debt Expense	(12) Annual Interest Expense	(13) Annual Cost	(14) Embedded Cost of Long-Term Debt
1	John Hancock note	12/23/1987	12/30/2002	11.20%	20,000,000	8,000,000	\$ -	26,731	\$ 7,973,269	\$ -	\$ 8,220	\$ 856,000	\$ 904,220	11.30%
2	John Hancock note	10/11/1989	12/30/2004	9.76%	30,000,000	18,000,000	-	63,169	17,936,832	-	14,856	1,756,000	1,771,856	9.84%
3	Var. Annuity Life note	08/30/1991	09/30/2006	9.57%	20,000,000	14,000,000	-	56,132	13,943,868	-	8,112	1,339,500	1,347,912	9.63%
4	Var. Annuity Life note	08/31/1992	09/31/2006	7.95%	10,000,000	7,000,000	-	27,706	6,972,294	-	4,008	596,500	600,508	6.01%
5	Michael Fredericks note	12/31/1991	12/31/2011	10.00%	1,151,654	1,151,654	-	-	1,151,654	-	-	115,165	115,165	10.00%
6	Kingdom Scholarship Fund note	12/31/1991	12/31/2011	10.00%	1,151,654	1,151,654	-	-	1,151,654	-	-	115,165	115,165	10.00%
7	Var. Annuity Life note	11/14/1994	10/31/2008	6.07%	20,000,000	20,000,000	-	71,228	19,928,772	-	10,056	1,814,000	1,824,056	10.00%
8	New York Life note	11/14/1994	10/31/2014	8.26%	20,000,000	20,000,000	-	90,494	19,909,506	-	6,000	1,852,000	1,858,000	8.29%
9	Debitures unsecured	07/27/1988	07/15/2028	6.75%	190,000,000	190,000,000	-	2,891,554	147,118,446	-	101,350	10,125,000	10,226,350	6.82%
10	FMS - Series J	04/01/1991	05/01/2021	9.40%	17,000,000	17,000,000	-	490,976	16,509,024	-	22,572	1,598,000	1,620,572	9.53%
11	FMS - Series N	03/01/1987	03/01/2002	8.89%	20,000,000	1,000,000	-	38,085	961,905	-	15,788	86,900	102,668	10.27%
12	FMS - Series P	11/01/1987	11/01/2017	10.43%	20,000,000	20,000,000	-	222,069	22,277,931	-	12,228	2,346,750	2,358,978	10.48%
13	FMS - Series Q	04/01/1990	04/01/2020	9.75%	20,000,000	22,500,000	-	247,098	22,777,931	-	11,832	1,950,000	1,961,832	9.81%
14	FMS - Series R	12/14/1989	12/14/2004	11.32%	15,000,000	10,720,000	-	280,135	10,439,865	-	62,256	1,215,504	1,275,760	11.90%
15	FMS - Series T	06/01/1991	06/01/2021	9.32%	18,000,000	18,000,000	-	111,424	17,888,576	-	5,148	1,677,600	1,682,748	8.35%
16	FMS - Series U	05/01/1992	05/01/2022	8.77%	20,000,000	20,000,000	-	333,800	19,665,200	-	14,784	1,754,000	1,768,784	8.84%
17	FMS - Series V	12/01/1992	12/01/2007	7.50%	10,000,000	10,000,000	-	121,079	9,878,921	-	7,788	750,000	767,789	7.65%
18	MTN - Series A1	12/15/1995	12/15/2025	6.67%	10,000,000	10,000,000	-	205,043	9,794,957	-	15,444	627,000	642,444	6.42%
19	MTN - Series A2	12/19/1995	12/19/2010	6.27%	10,000,000	10,000,000	-	174,759	9,825,201	-	9,048	324,000	333,048	6.65%
20	MTN - Series A3	12/19/1995	12/19/2000	7.45%	2,000,000	2,000,000	-	11,942	1,983,259	-	16,216	560,955	577,171	7.67%
21	Nationsbank Sr. Sec. Term note	11/15/92 and 10/01/92	03/15/2007	7.45%	11,500,000	11,500,000	-	293,579	11,206,421	-	-	144,833	144,833	7.90%
22	Columbus Industrial Devel Bond	01/01/1987	07/01/2013	7.90%	2,750,000	1,833,333	-	-	1,833,333	-	-	51,563	51,563	7.50%
23	Baxter, KY - Harlan LP	03/01/1987	03/01/2005	7.50%	1,000,000	887,500	-	-	887,500	-	-	138,507	138,507	10.38%
24	Boone, NC - High Country	08/09/1983	02/24/2004	7.50%	307,794	135,507	-	-	135,507	-	-	10,388	10,388	7.50%
25	Clarksville, TN - Harris, M	07/17/1988	07/17/2003	7.00%	816,000	652,800	-	-	652,800	-	-	45,696	45,696	7.00%
26	Clarksville, TN - Harris, D	07/17/1988	07/17/2003	7.00%	784,000	627,200	-	-	627,200	-	-	43,904	43,904	7.00%
27	Evansville, TN - E-Conn	08/03/1988	08/03/2005	7.00%	1,345,000	1,176,875	-	-	1,176,875	-	-	82,381	82,381	7.00%
28	Johnson City - Duncan	01/01/1986	01/01/2000	7.00%	2,956,911	389,614	-	-	389,614	-	-	25,873	25,873	7.00%
29	Memphis - Harrell	04/01/1995	04/01/2003	7.00%	1,250,000	492,188	-	-	492,188	-	-	34,453	34,453	7.00%
30	Petersburg, TN - Massey	06/01/1998	06/01/2008	7.00%	500,000	400,000	-	-	400,000	-	-	28,250	28,250	7.00%
31	Pulaski - Ingas	06/01/1998	06/01/2008	8.50%	500,000	450,000	-	-	450,000	-	-	38,250	38,250	8.50%
32	Pulaski - Ingas	06/01/1998	06/01/2008	8.50%	500,000	450,000	-	-	450,000	-	-	38,250	38,250	8.50%
33	Unamort Debt Dis - TNVA AQ	06/01/1998	06/01/2008					87,588			28,187			
34	TOTAL				\$ 463,513,013	\$ 305,330,918	\$ -	\$ 5,833,641	\$ 389,584,955	\$ -	\$ 388,657	\$ 32,058,731	\$ 32,458,388	8.21%

A/ Amortization of costs associated with the merger of UCGS and TVEC in 1986. These costs include payments made for financial consulting, legal and accounting fees, stock registration, and printing expenses. These costs were to be amortized over a 15 year period. They will be fully amortized by 2002.

ATMOS ENERGY CORPORATION - CONSOLIDATED
 For years ended September 30th, 1997 - 1999
UNITED CITIES GAS COMPANY - TOTAL UTILITY ONLY
 For years ended December 31st, 1989 -1996
 Schedule D-5 Comparative Financial Data
 (in thousands, except for per share data)

Line No.	Description	Test Year											
		1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	
1	PLANT DATA:												
2	Original Plant in Service by Functional Classification:												
3	Intangible	16,236	16,236	14,742	6,435	5,948	5,526	6,071	4,694	4,440	3,823	4,468	
4	Production	10,372	10,280	10,254	3,270	3,426	3,761	3,427	3,394	3,930	3,896	4,001	
5	Storage	13,415	13,394	12,794	6,251	5,513	5,509	5,515	5,492	5,478	5,478	15,023	
6	Transmission	63,099	62,467	61,916	25,450	24,037	14,377	14,369	14,383	13,444	13,383	13,379	
7	Distribution	1,056,370	987,491	954,632	372,368	346,934	325,219	302,602	281,927	263,703	242,088	215,910	
8	General	294,182	168,433	164,034	50,138	48,506	37,048	40,180	35,895	34,452	35,522	30,173	
9	Total Utility Plant	\$ 1,453,674	\$ 1,258,301	\$ 1,218,372	\$ 463,912	\$ 434,364	\$ 391,440	\$ 372,164	\$ 345,785	\$ 325,447	\$ 304,190	\$ 282,954	
10	Nonutility Plant	73,160	75,255	82,632	-	-	54	54	54	54	82	83	
11	Total Plant in Service	1,526,834	1,333,556	1,301,004	463,912	434,364	391,495	372,218	345,839	325,501	304,272	283,037	
12	Less Depreciation	(583,476)	(528,560)	(483,545)	(173,939)	(157,968)	(139,735)	(127,876)	(117,672)	(108,239)	(99,742)	(90,837)	
13	Construction Work in Progress	22,424	112,864	31,668	6,413	3,662	4,757	3,041	3,574	3,383	2,071	3,791	
14	Percentage of construction financed internally	64.12%	47.88%	38.91%	59.31%	51.15%	47.70%	49.47%	50.56%	46.84%	27.80%	37.76%	
15	CAPITAL STRUCTURE:												
16	(percent based upon year end accounts)												
17	Short-term Debt	17.86%	7.42%	20.54%	16.91%	9.29%	16.51%	8.95%	0.00%	13.12%	20.68%	21.09%	
18	Long-term Debt	41.94%	50.97%	39.07%	41.59%	47.93%	46.70%	52.40%	58.48%	50.12%	44.55%	38.92%	
19	Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.63%	0.80%	1.26%	
20	Common Stock	40.07%	41.46%	40.18%	40.49%	41.38%	35.11%	36.68%	38.94%	33.52%	30.86%	35.20%	
21	Investment Tax Credits	0.14%	0.16%	0.21%	1.01%	1.40%	1.68%	1.97%	2.30%	2.61%	3.11%	3.53%	
22	CONDENSED INCOME STATEMENT DATA:												
23	Operating Revenues	690,196	848,208	906,835	353,382	271,860	280,984	287,507	265,460	248,917	221,276	195,773	
24	Operating Expenses (excluding Federal income tax)	635,957	735,329	840,226	318,916	248,067	254,669	261,043	244,270	230,840	208,032	178,222	
25	Federal/State Income Tax (current)	(22,842)	36,197	8,917	6,914	3,750	3,482	4,001	2,093	(1,407)	(63)	3,759	
26	Fed/State Inc. Tax and investment tax credits (deferred)	32,397	(4,391)	5,381	1,099	1,356	902	248	1,465	2,075	203	(360)	
27	Operating Income	44,684	81,073	52,311	26,453	18,686	21,931	22,215	17,632	17,410	13,104	14,152	
28	AFUDC, IDC (See Section 9-214 of the Act)	(3,700)	(4,100)	(1,200)	(186)	(256)	(111)	(81)	(92)	(216)	(482)	(441)	
29	Other (income) net	(10,123)	(9,771)	(5,122)	(1,809)	(7,599)	(1,018)	(1,573)	(1,881)	(1,475)	(1,848)	(1,410)	
30	Interest Charges (excl. AFUDC)	40,763	39,679	34,795	15,557	14,696	13,893	14,862	12,526	13,090	12,682	7,560	
31	Net Income	17,744	55,265	23,838	12,891	11,846	9,167	9,006	7,079	6,012	2,752	8,443	
32	Preferred Dividends	-	-	-	-	-	-	30	114	135	162	302	
33	Earnings available for common equity	17,744	55,265	23,838	12,891	11,846	9,167	8,976	6,965	5,877	2,590	8,140	
34	AFUDC, IDC - % of net income	-20.85%	-7.42%	-5.03%	1.44%	2.16%	1.21%	0.90%	1.30%	3.60%	17.50%	5.23%	
35	AFUDC, IDC - % of earnings available for common equity	-20.85%	-7.42%	-5.03%	1.44%	2.16%	1.21%	0.90%	1.33%	3.68%	18.60%	5.42%	
36	Return on Net Original Cost Plant	1.84%	6.02%	2.81%	4.35%	4.23%	3.57%	3.64%	3.05%	2.72%	1.33%	4.31%	
37	Return on Net Fair Value Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
38	COSTS OF CAPITAL:												
39	Cost of Short-term Debt	5.7%	6.2%	6.1%	6.4%	6.4%	6.9%	6.0%	6.0%	6.4%	10.0%	10.5%	
40	Embedded cost of Long-term Debt	8.3%	8.1%	9.0%	9.4%	9.4%	9.8%	9.8%	9.7%	10.0%	10.3%	10.3%	
41	Embedded cost of Preferred Stock	-	-	-	-	-	-	-	11.5%	9.3%	9.4%	9.8%	

ATMOS ENERGY CORPORATION - CONSOLIDATED
 For years ended September 30th, 1997 - 1999
UNITED CITIES GAS COMPANY - TOTAL UTILITY ONLY
 For years ended December 31st, 1989 -1996
 Schedule D-5 Comparative Financial Data
 (in thousands, except for per share data)

Line No.	Description	Test Year 1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
42	FIXED CHARGE COVERAGE:											
43	Pre-tax interest coverage	1.19	2.90	1.83	2.12	2.18	2.31	2.19	2.23	1.81	1.35	3.11
44	Pre-tax interest coverage (excluding AFUDC, IDC)	1.08	2.60	1.77	2.10	2.16	2.30	2.19	2.22	1.80	1.31	3.05
45	After-tax interest coverage	0.93	2.00	1.40	1.60	1.69	1.86	1.81	1.80	1.60	1.27	2.41
46	After-tax interest coverage (excluding AFUDC, IDC)	0.85	1.80	1.36	1.58	1.68	1.85	1.80	1.80	1.69	1.23	2.35
47	Coverage for SEC filings	1.19	2.90	1.83	2.12	1.69	1.86	1.81	1.80	1.60	1.27	2.41
48	Indenture provision coverage	3.31	8.08	4.03	2.64	1.20	1.12	1.13	1.16	1.06	1.00	1.11
49	After-tax fixed charge coverage	1.10	2.04	1.50	1.70	1.69	1.86	1.74	1.79	1.59	1.26	2.31
50	STOCK AND BOND RATINGS:											
51	Moody's bond rating	A3	A3	A3	Baa2	Baa2	n/a	n/a	n/a	n/a	n/a	n/a
52	Standard and Poor's (S&P) bond rating	A-	A-	A-	BBB	BBB	n/a	n/a	n/a	n/a	n/a	n/a
53	Moody's preferred stock rating	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
54	S&P preferred stock rating	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
55	COMMON STOCK RELATED DATA:											
56	Shares outstanding (year end)	31,248	30,398	29,642	13,221	12,727	10,613	10,314	10,052	8,517	7,292	7,197
57	Shares outstanding - weighted average (monthly)	30,819	30,031	29,422	13,086	11,792	10,409	10,197	9,459	8,000	7,238	6,572
58	Earnings per share - weighted average	\$ 0.58	\$ 1.84	\$ 0.81	\$ 1.31	\$ 0.84	\$ 1.16	\$ 1.19	\$ 1.07	\$ 0.97	\$ 0.44	\$ 1.52
59	Dividends paid per share	\$ 1.10	\$ 1.06	\$ 1.01	\$ 1.02	\$ 1.02	\$ 1.01	\$ 0.99	\$ 0.97	\$ 0.93	\$ 0.92	\$ 0.88
60	Dividends declared per share	\$ 1.10	\$ 1.06	\$ 1.01	\$ 1.02	\$ 1.02	\$ 1.01	\$ 0.99	\$ 0.97	\$ 0.93	\$ 0.92	\$ 0.88
61	Dividend payout ratio (declared basis)	1.90	0.58	1.25	0.78	1.21	0.87	0.83	0.91	0.96	2.09	0.58
62	Book value per share (year end)	\$ 12.09	\$ 12.21	\$ 11.04	\$ 11.90	\$ 11.48	\$ 11.12	\$ 10.85	\$ 10.57	\$ 10.09	\$ 9.75	\$ 10.17
63	OTHER FINANCIAL AND OPERATING DATA:											
64	Mix of Utility sales (% of rev by cust class) residential	56.65%	55.59%	56.24%	46.95%	46.94%	46.09%	46.91%	44.92%	45.61%	42.71%	40.04%
65	commercial	23.46%	24.92%	24.01%	27.08%	26.10%	26.11%	25.86%	26.16%	25.95%	24.75%	25.52%
66	industrial	11.86%	12.45%	13.57%	20.60%	22.36%	24.58%	23.64%	23.51%	24.49%	26.69%	30.23%
67	other	4.30%	3.79%	3.73%	2.38%	1.62%	0.65%	1.19%	2.46%	1.13%	3.03%	2.00%
68	transportation	3.73%	3.23%	2.46%	2.99%	2.98%	2.56%	2.41%	2.95%	2.82%	2.83%	2.22%
69	Mix of fuels (% of rev by fuel) natural gas sales rev	96.26%	96.05%	95.91%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
70	propane rev	3.74%	3.95%	4.09%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
71	Composite depreciation rate - Utility Property Plant Equip	4.00%	4.00%	3.90%	3.50%	3.60%	3.40%	3.60%	3.50%	3.70%	3.70%	3.70%
72	(the company does not maintain composite depreciation rates by plant category)											

ILLINOIS JURISDICTIONAL
For the test year ended September 30th, 1999
For years ended December 31st, 1989 -1998
Schedule D-5 Comparative Financial Data

Line No.	Description	Test Year										
		1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
PLANT DATA:												
1	Original Plant in Service by Functional Classification:											
2	Intangible	233,304	611,773	167,729	164,330	118,769	118,769	118,769	118,231	118,103	118,103	117,511
3	Production	302,069	302,069	302,069	302,069	338,778	338,778	343,004	342,842	343,786	336,433	336,433
4	Storage	98	0	0	0	0	0	0	0	0	0	0
5	Transmission	2,294,575	2,294,575	2,294,575	2,294,602	1,936,521	1,936,521	1,929,199	1,943,680	1,935,830	1,931,412	1,955,222
6	Distribution	27,393,391	25,902,400	25,068,113	23,141,485	19,519,879	18,599,926	17,588,710	16,666,093	15,858,734	15,268,964	14,573,876
7	General	8,679,852	5,010,921	3,236,504	3,144,375	2,407,656	2,390,069	2,202,683	2,244,835	2,233,099	2,414,131	2,386,337
8	Total Utility Plant	\$ 38,903,289	\$ 34,121,738	\$ 31,068,990	\$ 29,046,861	\$ 24,321,603	\$ 23,384,063	\$ 22,182,365	\$ 21,315,681	\$ 20,489,552	\$ 20,069,043	\$ 19,369,379
9	Nonutility Plant	-	-	-	-	-	-	-	-	-	-	-
10	Total Plant in Service	\$ 38,903,289	\$ 34,121,738	\$ 31,068,990	\$ 29,046,861	\$ 24,321,603	\$ 23,384,063	\$ 22,182,365	\$ 21,315,681	\$ 20,489,552	\$ 20,069,043	\$ 19,369,379
11	Less Depreciation	(17,863,772)	(14,749,779)	(13,916,918)	(13,722,644)	(11,797,663)	(11,089,442)	(10,416,551)	(9,880,280)	(9,277,732)	(8,952,733)	(8,253,727)
12	Construction Work in Progress	2,163,418	3,510,987	272,313	453,144	108,536	84,697	103,608	61,906	54,607	71,947	(47,165)
13	Percentage of construction financed internally	SEE TOTAL COMPANY DATA										
CAPITAL STRUCTURE												
14	(percent based upon year end accounts)											
15	Short-term Debt											
16	Long-term Debt	SEE TOTAL COMPANY DATA										
17	Preferred Stock											
18	Common Stock											
19	Investment Tax Credits											
CONDENSED INCOME STATEMENT DATA:												
22	Operating Revenues	14,125,620	15,823,346	20,600,645	19,571,012	14,057,837	13,471,068	15,398,799	14,146,985	13,714,483	13,626,134	14,433,987
23	Operating Expenses (excluding Federal income tax)	13,360,408	14,708,934	19,196,157	18,001,237	12,854,545	12,292,464	13,871,014	13,518,993	12,365,058	13,594,517	12,971,225
24	Federal/State Income Tax	254,705	44,043	444,957	274,994	142,577	134,723	197,113	42,836	(66,571)	181,921	148,735
25	Provision for Deferred Inc Tax & ITC		(27,489)	(175,301)	43,558	66,853	34,609	12,426	31,699	156,462	(176,371)	(68,915)
26	Operating Income	510,507	1,097,858	1,134,832	1,251,223	993,862	1,009,272	1,318,246	553,457	1,259,524	26,067	1,382,942
27	AFUDC, IDC (See Section 9-214 of the Act)											
28	Other (Income) net											
29	Interest Charges (excl. AFUDC)											
30	Net Income											
31	Preferred Dividends	THIS DATA NOT TYPICALLY PROVIDED ON A JURISDICTIONAL BASIS - SEE TOTAL COMPANY DATA										
32	Earnings available for common equity											
33	AFUDC, IDC - % of net income											
34	AFUDC, IDC - % of earnings available for common equity											
35	Return on Net Original Cost Plant	2.20%	4.80%	6.51%	7.93%	7.87%	8.15%	11.11%	4.81%	11.18%	0.23%	12.49%
36	Return on Net Fair Value Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
COSTS OF CAPITAL												
37	Cost of Short-term Debt											
38	Embedded cost of Long-term Debt	SEE TOTAL COMPANY DATA										
39	Embedded cost of Preferred Stock											

United Cities Gas Company
A Division of Atmos Energy Corporation
Overall Financial Summary
Twelve Months Ended September 30, 1999

Line No.	(1) Description	(2) Reference	(3) Test Year
1	Original Cost Rate Base	B-1	\$ 25,335,269
2	Operating Income	C-1	\$ 683,899
3	Earned Rate of Return on Original Rate Base (Line 2 divided by Line 1)		2.70%
4	Current Cost of Capital	D-1	10.14%
5	Proposed Operating Income	C-1	\$ 2,568,877
6	Income Deficiency (Line 5 minus Line 2)		\$ 1,884,978
7	Gross Revenue Conversion Factor		0.5982
8	Revenue Increase Requested ((\$25,335,269 x 10.14%) - \$683,899) / 0.5982	C-1	<u>\$ 3,151,283</u>

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Jurisdictional Rate Base Summary
Div. 092 UCG Illinois Operations
September 30, 1999

Line No.	(1) Description	(2) Amount
1	Utility plant in service	\$ 38,901,527
2	Accumulated depreciation	(17,863,077)
3	Net utility plant	<u>21,038,450</u>
	Additions:	
4	Construction work in progress	2,163,418
5	Gas stored underground	3,400,755
6	Consulting and non-compete agreement	143,688
7	Unamortized rate case expense	185,573
8	Unamortized Monarch management audit	14,195
9	Materials and supplies	282,520
10	Working capital allowance	<u>678,385</u>
11	Total additions	6,868,534
	Deductions:	
12	Customer advances for construction	(18,931)
13	Customer deposits	(60,765)
14	Accumulated deferred income taxes	<u>(2,492,019)</u>
15	Total deductions	(2,571,716)
16	Rate base	<u>\$ 25,335,269</u>

Individual Responsible:

Dwight S. Work

United Cities Gas Company
 A Division of Atmos Energy Corporation
 Jurisdictional Plant in Service
 Div. 092 UCG Illinois Operations
 September 30, 1999

Line No.	(1) Description	(2) Account Number	(3) Amount	(4) Nonregulated Facilities	(5) Allocated Amount	(6) Adjustments	(7) Adjusted Amount
Intangible Plant							
1	Organization	3010000	\$ 24,995	\$	\$ 15,195	\$ -	\$ 40,190
2	Franchises and consents	3020000	120,538		-	-	120,538
3	Other miscellaneous intangibles	3030000	17,699		145,860	(90,983)	72,576
4	Total intangible plant		183,232		161,055	(90,983)	233,304
L-P Production Plant							
5	Land and land rights	3040010	11,906		-	-	11,906
6	Structures and improvements	3050000	13,896		-	-	13,896
7	Liquefied petroleum gas equipment	3110050	7,000		-	-	7,000
8	Gas mixing equipment	3190000	269,267		-	-	269,267
9	Total L-P production plant		302,069		-	-	302,069
Storage Plant							
10	Measuring and regulating equipment	3550000	-		98	-	98
11	Total storage plant		-		98	-	98
Transmission Plant							
12	Land and land rights	3650010	16,695		-	-	16,695
13	Rights of way	3650020	41,476		-	-	41,476
14	Structures and improvements	3660020	534		-	-	534
15	Mains	3670000	2,066,274		-	-	2,066,274
16	Measuring and regulating station equipment	3690000	169,597		-	-	169,597
17	Total transmission plant		2,294,575		-	-	2,294,575
Distribution Plant							
18	Land and land rights	3740020	53,311		-	-	53,311
19	Structures and improvements	3750010	4,030		-	-	4,030
20	Mains	3760000	11,766,886		-	-	11,766,886
21	Measuring and regulating station equipment	3780010	957,029		-	-	957,029
22	Measuring and regulating station equipment - City Gate	3790030	62,490		-	-	62,490
23	Services	3800000	9,101,771		-	-	9,101,771
24	Meters	3810000	2,238,245		-	-	2,238,245
25	Meter installations	3820000	2,388,253		-	-	2,388,253
26	Regulators	3830000	553,379		-	-	553,379
27	Industrial measuring and regulating station equipment	3850010	218,288		-	-	218,288
28	Other property on customer premises	3860000	37,770		-	-	37,770

Individual Responsible:

Dwight S. Work

United Cities Gas Company
 A Division of Atmos Energy Corporation
 Jurisdictional Plant in Service
 Div. 092 UCG Illinois Operations
 September 30, 1999

Line No.	(1) Description	(2) Account Number	(3) Amount	(4) Nonregulated Facilities	(5) Allocated Amount	(6) Adjustments	(7) Adjusted Amount
29	Other equipment	3870000	11,939		-	-	11,939
30	Total distribution plant		27,393,391		-	-	27,393,391
	General Plant						
31	Land and land rights	3890000	81,095		-	-	81,095
32	Structures and improvements	3900002	1,435,588		4,823	-	1,440,411
33	Leasehold improvements	3900003	62,033		56,417	-	118,450
34	Improvements to leased property	3900009	-		246,905	-	246,905
35	Office furniture and fixtures	3910000	113,642		470,510	-	584,152
36	Office furniture - copiers and typewriters	3918300	-		35,346	-	35,346
37	Transportation equipment	3920000	725,857		113,656	-	839,513
38	Stores equipment	3930000	10,861		3,645	-	14,506
39	Tools, shop, and garage equipment	3940000	273,563		25,760	-	299,323
40	Tools and work equipment	3940077	-		1,024	-	1,024
41	Laboratory equipment	3950000	314		-	-	314
42	Power operated equipment	3960000	227,809		1,493	-	229,302
43	Communication equipment	3970000	82,373		170,186	-	252,559
44	Miscellaneous equipment	3980000	12,942		50,393	-	63,336
45	Computer equipment	3990000	211,834		766,905	-	978,738
46	Other tangible property - servers - hardware	3990100	-		119,376	-	119,376
47	Other tangible property - servers - software	3990200	7,716		102,785	-	110,500
48	Other tangible property - network - hardware	3990300	12,617		16,669	-	29,287
49	Other tangible property - general startup cost	3992400	-		292,391	-	292,391
50	Other tangible property - CPU	3998400	-		33,959	-	33,959
51	Other tangible property - MF	3998500	-		36,328	-	36,328
52	Other tangible property - PC hardware	3998600	150,691		469,938	-	620,629
53	Other tangible property - PC software	3998700	11,045		402,377	-	413,423
54	Other tangible property - application software	3998800	-		1,703,210	-	1,703,210
55	Other tangible property - system software	3998900	34,143		99,870	-	134,013
56	Total general plant		3,454,125		5,223,965	-	8,678,090
57	Total		\$ 33,607,391	\$ -	\$ 5,385,119	\$ (90,983)	\$ 38,901,527

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Depreciation Accrual Rates by Accounts, Functional Class or Major Property Group
Div. 092 UCG Illinois Operations
September 30, 1999

Line No.	(1) Description	(2) Account Number	(3) Div. 092 UCG Illinois Operations	(4) Depreciation Rate	(5) Calculated Depreciation Expense	(6) Percentage Net Salvage	(7) Average Service Life	(8) Curve Form
	Intangible Plant							
1	Organization	3010000	\$ 40,190	0.00%	\$ -	0.0%		
2	Franchises and consents	3020000	120,538	5.00%	6,027	0.0%		
3	Other miscellaneous intangibles	3030000	72,576	0.00%	-	0.0%		
4	Total intangible plant		233,304		6,027			
	L-P Production Plant							
5	Land and land rights	3040010	11,906	0.00%	-	0.0%		
6	Structures and improvements	3050000	13,896	2.50%	347	0.0%	43.0	
7	Liquefied petroleum gas equipment	3110050	7,000	1.48%	104	3.4%	50.0	
8	Gas mixing equipment	3190000	269,267	1.70%	4,578	0.0%	50.0	
9	Total L-P production plant		302,069		5,029			
	Storage Plant							
10	Measuring and regulating equipment	3550000	98	3.67%	4	NA		
11	Total storage plant		98		4			
	Transmission Plant							
12	Land and land rights	3650010	16,695	0.00%	-	0.0%		
13	Rights of way	3650020	41,476	2.12%	879	0.0%	44.0	
14	Structures and improvements	3660020	534	3.46%	18	0.0%	27.9	
15	Mains	3670000	2,066,274	2.88%	59,509	-16.1%	44.0	
16	Measuring and regulating station equipment	3690000	169,597	3.67%	6,224	-4.0%	27.9	
17	Total transmission plant		2,294,575		66,631			
	Distribution Plant							
18	Land and land rights	3740020	53,311	0.00%	-	0.0%		
19	Structures and improvements	3750010	4,030	3.35%	135	2.5%	27.9	
20	Mains	3760000	11,766,886	2.77%	325,943	-16.1%	44.7	
21	Measuring and regulating station equipment	3780010	957,029	3.67%	35,123	-4.0%	27.9	
22	Measuring and regulating station equipment - City Gate	3790030	62,490	3.40%	2,125	0.0%	27.9	
23	Services	3800000	9,101,771	4.19%	381,364	-39.5%	38.7	
24	Meters	3810000	2,238,245	2.61%	58,418	4.1%	33.4	
25	Meter installations	3820000	2,388,253	4.27%	101,978	-13.6%	27.8	
26	Regulators	3830000	553,379	4.27%	23,629	-13.6%	27.8	
27	Industrial measuring and regulating station equipment	3850010	218,288	4.00%	8,732	-11.0%	27.9	
28	Other property on customer premises	3860000	37,770	2.80%	1,058	0.0%	32.3	
29	Other equipment	3870000	11,939	4.16%	497	0.0%	21.6	
30	Total distribution plant		27,393,391		939,001			
	General Plant							

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Depreciation Accrual Rates by Accounts, Functional Class or Major Property Group
Div. 092 UCG Illinois Operations
September 30, 1999

Line No.	(1) Description	(2) Account Number	(3) Div. 092 UCG Illinois Operations	(4) Depreciation Rate	(5) Calculated Depreciation Expense	(6) Percentage Net Salvage	(7) Average Service Life	(8) Curve Form
31	Land and land rights	3890000	81,095	0.00%	-	0.0%		
32	Structures and improvements	3900002	1,440,411	2.47%	35,578	0.0%	40.0	
33	Leasehold improvements	3900003	118,450	10.00%	11,845	0.0%		
34	Improvements to leased property	3900009	246,905	10.00%	24,690	0.0%		
35	Office furniture and fixtures	3910000	584,152	4.93%	28,799	-0.2%	18.7	
36	Office furniture - copiers and typewriters	3918300	35,346	4.93%	1,743	-0.2%	18.7	
37	Transportation equipment	3920000	839,513	16.00%	134,322	NA		
38	Stores equipment	3930000	14,506	3.04%	441	0.0%	29.1	
39	Tools, shop, and garage equipment	3940000	299,323	4.10%	12,272	3.3%	22.2	
40	Tools and work equipment	3940077	1,024	4.10%	42	3.3%	22.2	
41	Laboratory equipment	3950000	314	4.14%	13	0.0%	22.7	
42	Power operated equipment	3960000	229,302	6.93%	15,891	5.4%	13.0	
43	Communication equipment	3970000	252,559	4.37%	11,037	2.1%	15.0	
44	Miscellaneous equipment	3980000	63,336	4.38%	2,774	-1.9%	22.7	
45	Computer equipment	3990000	978,738	20.00%	195,748	5.1%	5.0	
46	Other tangible property - servers - hardware	3990100	119,376	14.29%	17,059	5.1%	5.0	
47	Other tangible property - servers - software	3990200	110,500	14.29%	15,790	NA	5.0	
48	Other tangible property - network - hardware	3990300	29,287	14.29%	4,185	5.1%	5.0	
49	Other tangible property - general startup cost	3992400	292,391	8.33%	24,356	NA	5.0	
50	Other tangible property - CPU	3998400	33,959	20.00%	6,792	5.1%	5.0	
51	Other tangible property - MF	3998500	36,328	20.00%	7,266	5.1%	5.0	
52	Other tangible property - PC hardware	3998600	620,629	20.00%	124,126	5.1%	5.0	
53	Other tangible property - PC software	3998700	413,423	20.00%	82,685	NA	5.0	
54	Other tangible property - application software	3998800	1,703,210	20.00%	340,642	NA	5.0	
55	Other tangible property - system software	3998900	134,013	20.00%	26,803	NA	5.0	
56	Total general plant		<u>8,678,090</u>		<u>1,124,897</u>			
57	Total		<u>\$ 38,901,527</u>		<u>\$ 2,141,588</u>			

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Net Operating Income for Return
 Twelve Months Ended September 30, 1999

Line No.	(1) Description	(2) Illinois Jurisdictional After Allocation	(3) Accounting Adjustments	(4) Illinois Jurisdictional After Accounting Adjustments	(5) Adjustments to Reflect Proposed Rates	(6) Illinois Jurisdictional After Adjustments for Proposed Rates
	Operating Revenue:					
1	Base revenue	\$ 14,080,044	\$ 3,650,651 (A)	\$ 17,730,695	\$ 3,151,283 (N)	\$ 20,881,978
2	PGA revenue	-		-		-
3	Other revenue	45,576		45,576		45,576
4	Total operating revenue	<u>14,125,620</u>	<u>3,650,651</u>	<u>17,776,271</u>	<u>3,151,283</u>	<u>20,927,554</u>
	Operating Expenses:					
5	Production	6,391,866	3,481,981 (B)	9,873,846		9,873,846
6	Storage	514	85 (C)	600		600
7	Transmission	2,294	61 (D)	2,356		2,356
8	Distribution	1,592,660	268,578 (E)	1,861,238		1,861,238
9	Customer accounts	760,322	68,261 (F)	828,583	22,689 (O)	851,272
10	Customer service	58,784	11,441 (G)	70,225		70,225
11	Sales promotion	20,971	4,198 (H)	25,170		25,170
12	Administrative and general	2,792,715	(157,145) (I)	2,635,570		2,635,570
13	Interest on customer deposits	3,809	(467) (K)	3,342		3,342
14	Depreciation and amortization	1,281,189	494,934 (J)	1,776,123		1,776,123
15	Taxes other than income	455,284	(237,654) (L)	217,630		217,630
16	Income taxes	254,705	(457,015) (M)	(202,310)	1,243,616 (P)	1,041,306
17	Total operating expenses	<u>13,615,113</u>	<u>3,477,260</u>	<u>17,092,372</u>	<u>1,266,305</u>	<u>18,358,677</u>
18	Net operating income for return	<u>\$ 510,507</u>	<u>\$ 173,392</u>	<u>\$ 683,899</u>	<u>\$ 1,884,978</u>	<u>\$ 2,568,877</u>
19	Rate base - original cost			<u>\$ 25,335,269</u>		<u>\$ 25,335,269</u>
20	Rate of return - original cost			<u>2.70%</u>		<u>10.14%</u>

NOTE: Letters in parenthesis reference Schedule C-3, column 1.

United Cities Gas Company
 A Division of Atmos Energy Corporation
 Accounting Adjustments
 Twelve Months Ended September 30, 1999

Line No.	(1) Reference	(2) Description	(3) Detail	(4) Total Amount	(5) Reference
		ACCOUNTING ADJUSTMENTS:			
	(A)	REVENUES:			
1		To adjust base revenues for weather normalization	\$ 522,743		C-3.1
2		To adjust PGA revenues to end of period level	2,605,621		C-3.2
3		To adjust PGA revenues for weather normalization	<u>522,288</u>	\$ 3,650,651	C-3.3
	(B)	PRODUCTION:			
4		To adjust gas cost to end of period level	\$ 2,605,621		C-3.5
5		To adjust gas cost for weather normalization	876,352		C-3.6
6		To annualize payroll expense to an end of period level and add four employees	<u>8</u>	3,481,981	C-3.4
	(C)	STORAGE:			
7		To annualize payroll expense to an end of period level and add four employees	\$ <u>85</u>	85	C-3.4
	(D)	TRANSMISSION:			
8		To annualize payroll expense to an end of period level and add four employees	\$ <u>61</u>	61	C-3.4
	(E)	DISTRIBUTION:			
9		To annualize payroll expense to an end of period level and add four employees	\$ <u>268,578</u>	268,578	C-3.4
	(F)	CUSTOMER ACCOUNTS:			
10		To annualize payroll expense to an end of period level and add four employees	\$ 41,976		C-3.4
11		To adjust bad debt expense for adjustments to revenues	<u>26,285</u>	68,261	C-3.7
	(G)	CUSTOMER SERVICE:			
12		To annualize payroll expense to an end of period level and add four employees	\$ <u>11,441</u>	11,441	C-3.4
	(H)	SALES PROMOTION:			
13		To annualize payroll expense to an end of period level and add four employees	\$ <u>4,198</u>	4,198	C-3.4
	(I)	ADMINISTRATIVE AND GENERAL:			
14		To adjust expenses for amortization of current rate case expenses over three years	\$ 83,333		C-3.8
15		To amortize the remaining balance of previous authorized rates case expense over three years	(860)		C-3.9
16		To adjust cost of employee benefits for increase in payroll expense	73,755		C-3.4

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Accounting Adjustments
Twelve Months Ended September 30, 1999

Line No.	(1) Reference	(2) Description	(3) Detail	(4) Total Amount	(5) Reference
17		To adjust pension expense to a zero balance for the test year	139,497		C-3.15
18		To adjust cost of merger to remove ten months of out-of-period expense	\$ (452,870)	(157,145)	C-3.14
	(J)	DEPRECIATION & AMORTIZATION:			
19		To adjust depreciation expense for calculated depreciation on end of period plant balances	\$ 494,934	494,934	C-3.10
	(K)	INTEREST ON CUSTOMER DEPOSITS:			
20		To adjust interest on customer deposits for balance at end of test year	\$ (467)	(467)	C-3.11
	(L)	TAXES OTHER THAN INCOME TAXES:			
21		To adjust other taxes to eliminate expense related to Energy Assistance tax, to eliminate over-accrual for Ad Valorem tax, and to adjust Ad Valorem tax to equal amount paid for fiscal year ended September 1999.	\$ (237,654)	(237,654)	C-3.16
	(M)	INCOME TAXES:			
22		To adjust income taxes for the above accounting adjustments	\$ (112,726)		C-3.12
23		To adjust income taxes for the effect of interest synchronization	(344,289)	(457,015)	C-3.13
	(N)	ADJUSTMENTS TO REFLECT PROPOSED RATES: REVENUES:			
24		To increase base revenues to earn 10.14% on rate base	\$ 3,151,283	3,151,283	C-3.17
	(O)	CUSTOMER ACCOUNTS:			
25		To increase bad debts expense for increase in base revenues	\$ 22,689	22,689	C-3.17
	(P)	INCOME TAXES:			
26		To increase income taxes for increase in base revenues	\$ 1,243,615	1,243,615	C-3.17

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Payroll Cost from Payroll Allocation
Twelve Months Ended September 30, 1999

Line No.	(1) Description	(2) Amount
1	Total annualized payroll at September 30, 1999	\$ 2,243,038 A/
2	Less : capital and stores payroll	702,747 A/
3	Annualized payroll expense at September 30, 1999	<u>1,540,291</u>
4	Annualized payroll expense at September 30, 1999	\$ 1,540,291
5	Actual payroll expense for the test year	<u>1,225,084 A/</u>
6	Adjustment	315,207
7	Adjustment for new division employees	11,142 A/
8	Total adjustment for payroll	<u>\$ 326,348</u>
9	% of benefits to payroll	22.6% B/
10	Adjustment for benefits	<u>\$ 73,755</u>
Payroll adjustment allocated based upon distribution of actual labor expense for the 12 months ended September 1999:		
11	Production	\$ 8 A/
12	Storage	85 A/
13	Transmission	61 A/
14	Distribution	268,578 A/
15	Customer Accounts	41,976 A/
16	Customer Service	11,441 A/
17	Sales Promotion	4,198 A/
18	Total	<u>\$ 326,349</u>

A/ W/P C-12.2.

B/ W/P C-12.7.

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Adjustment to Income Taxes for Interest Synchronization
Twelve Months Ended September 30, 1999

Line No.	(1) Description	(2) Amount
1	Rate base	\$ 25,335,269 A/
2	Weighted cost of debt	3.91% B/
3	Interest expense	990,609
4	Interest expense per general ledger	124,365 C/
5	Increase (decrease) in interest	\$ <u>866,244</u>
6	Increase (decrease) in state tax (7.3%)	(63,236)
7	Increase (decrease) in federal income tax (35%, adjusted for state tax)	(281,053)
8	Total increase (decrease) in taxes due to interest synchronization	\$ <u>(344,289)</u>

A/ Schedule B-1, column 2, line 16.

B/ Schedule D-1, column 5, line 3.

C/ Per company books and records.

Individual Responsible:

Dwight S. Work

United Cities Gas Company
A Division of Atmos Energy Corporation
Adjustments to Reflect Proposed Rates
Twelve Months Ended September 30, 1999

Line No.	(1) Description	(2) Amount
1	Rate base	\$ 25,335,269 A/
2	Rate of return	10.14% B/
3	Required net operating income	2,568,877 C/
4	Adjusted net operating income	683,899 D/
5	Net operating deficiency	1,884,978 E/
6	Gross revenue conversion factor	59.82% F/
7	Additional revenue requirement	3,151,283 G/
8	Increase in bad debts expense	22,689 H/
9	Taxable revenue	3,128,594 J/
10	Effective tax rate	39.75% K/
11	Increase in income taxes	\$ 1,243,615 O/

A/ Schedule C-1, column 5, line 19.

B/ Schedule C-1, column 7, line 20.

C/ Line 1 times line 2.

D/ Schedule C-1, column 5, line 18.

E/ Line 3 minus line 4.

F/ Schedule C-14, column 2, line 7.

G/ Line 5 divided by line 6.

H/ Line 7 times .0072 I/.

I/ Schedule C-14, column 2, line 2.

J/ Line 7 minus line 8.

K/

Description	Amount
K1/ State tax rate	7.30%
K2/ Federal tax rate	35.00%
K3/ Effective reduction in state tax rate due to federal deduction	2.56% L/
K4/ Effective state tax rate	4.75% M/
K5/ Effective federal and state tax rate	39.75% N/

L/ Line K1 times line K2.

M/ Line K1 minus line K3.

N/ Line K2 plus line K4.

O/ Line 9 times line 10.

United Cities Gas Company
A Division of Atmos Energy Corporation
Demonstration and Selling, Advertising, and Miscellaneous Sales Expense
Twelve Months Ended September 30, 1999

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Account Number	Account Description	Amount	Description	Allocation Percent	Amount Allocated to Div. 092 Illinois Operation
1	9120	Sales-Demonstrating	\$ 168	Promotion Other, Misc.	100.00%	\$ 168 C/
2	9120	Sales-Demonstrating	50	Promotion Other, Misc.	100.00%	50 C/
3	9130	Sales-Advertising ex	568	Promotion Sales, Customer Rel.	100.00%	568 C/
4	9130	Sales-Advertising ex	687	Promotion Sales, Misc.	100.00%	687 C/
5	9130	Sales-Advertising ex	101	Promotion Sales, Customer Rel.	100.00%	101 C/
6	9160	Sales-Miscellaneous	0	Copier Lease	100.00%	0 C/
7	9301	A&G-General advertis	240	Chamber of Com., Misc.	100.00%	240 C/
8	9301	A&G-General advertis	100	Donations	100.00%	100 C/
9	9110	Sales-Supervision	32,668	Labor	24.58%	8,030 B/
10	9110	Sales-Supervision	1,123	labor	24.58%	276 B/
11	9110	Sales-Supervision	3,971	Labor	24.58%	976 B/
12	9110	Sales-Supervision	23	Meals	24.58%	6 B/
13	9110	Sales-Supervision	15	Lodging	24.58%	4 B/
14	9120	Sales-Demonstrating	19,786	Labor	24.58%	4,863 B/
15	9120	Sales-Demonstrating	2,787	Labor	24.58%	685 B/
16	9120	Sales-Demonstrating	1,003	Meals	24.58%	247 B/
17	9120	Sales-Demonstrating	10	Transportation	24.58%	2 B/
18	9120	Sales-Demonstrating	1,085	Lodging	24.58%	267 B/
19	9120	Sales-Demonstrating	260	Membership	24.58%	64 B/
20	9120	Sales-Demonstrating	1,487	Misc. Emp. Exp	24.58%	365 B/
21	9120	Sales-Demonstrating	15	Seminar	24.58%	4 B/
22	9110	Sales-Supervision	15,487	Labor	10.21%	1,581 A/
23	9110	Sales-Supervision	512	Labor	10.21%	52 A/
24	9110	Sales-Supervision	1,590	Labor	10.21%	162 A/
25	9120	Sales-Demonstrating	1,731	Labor	10.21%	177 A/
26	9120	Sales-Demonstrating	5,252	Labor	10.21%	536 A/
27	9120	Sales-Demonstrating	181	Labor	10.21%	18 A/
28	9120	Sales-Demonstrating	530	Labor	10.21%	54 A/
29	9120	Sales-Demonstrating	3,000	Prom. Other Public Rel.	10.21%	306 A/
30	9120	Sales-Demonstrating	108	Employee relation	10.21%	11 A/
31	9120	Sales-Demonstrating	4,500	Contract Labor	10.21%	459 A/
32	9130	Sales-Advertising ex	2,162	Labor	10.21%	221 A/
33	9130	Sales-Advertising ex	60	Labor	10.21%	6 A/
34	9130	Sales-Advertising ex	236	Labor	10.21%	24 A/
35	9301	A&G-General advertis	2,000	Donations	10.21%	204 A/
36		Total	<u>\$ 103,495</u>			<u>\$ 21,515</u>

- A/ Division 091, United Cities General Office Allocation = 10.21%
- B/ Division 088, UCG Central Region Administrative Office Allocation = 24.58%
- C/ Division 092, UCG Illinois Operations = 100%