

October 17, 2002

VIA FEDERAL EXPRESS



Mr. Dale Hardy Roberts  
Secretary/Chief Regulatory Law Judge  
Missouri Public Service Commission  
200 Madison, Suite 220  
Jefferson City, MO 65101

FILED

OCT 18 2002

Missouri Public  
Service Commission

Dear Mr. Roberts:

Atmos Energy Corporation herewith submits for filing the 1<sup>st</sup> Revised Sheet No 113 for Area P (Old Palmyra District) and 1<sup>st</sup> Revised Sheet No. 188 for Area U (Old Hannibal/Canton and Old Bowling Green Districts and Old Neelyville District). Enclosed with Sheet No. 113 and Sheet No. 188 are the supplementary sheets setting forth the detailed calculations of such revised PGA for Area P and Area U.

This filing reflects an increase in rates for Bowling Green and Hannibal/Canton of 1.0% and an increase for Palmyra of 1.3%. This filing also reflects a decrease in rates for Neelyville of 11.19%.

Your review and approval of these sheets to become effective November 1, 2002 are respectfully requested. Please address any correspondence to my attention at Atmos Energy Corporation, 381 Riverside Drive, Suite 440, Franklin, TN 37064-8934. If you have any questions, please feel free to contact me at (615) 595-7700, extension 233, or July Dunlap, extension 234.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bobby J. Cline', written over a horizontal line.

Bobby J. Cline  
Manager, Rate Administration

Enclosures

pc: Office of Public Counsel  
Patricia Childers

For PGA filing effective November 1, 2002

**Bowling Green**

		<u>11/1/2002</u>		<u>11/2001</u>	
<u>0.543</u> =	1.1494	0.4587		0.4579	
0.4724		<u>0.2528</u>		<u>0.2528</u>	
		0.7115 x 100 =	71.15	0.7107 x 100 =	71.07
			<u>7.25</u>		<u>7.25</u>
			78.4		78.32
<u>78.40</u> =	1.0010 =	0.10% Inc			
78.32					

**Hannibal/Canton**

		<u>11/1/2002</u>		<u>11/2001</u>	
<u>0.543</u> =	1.1494	0.4587		0.4579	
0.4724		<u>0.2528</u>		<u>0.2528</u>	
		0.7115 x 100 =	71.15	0.7107 x 100 =	71.07
			<u>7.25</u>		<u>7.25</u>
			78.4		78.32
<u>78.40</u> =	1.0010 =	0.10% Inc			
78.32					

**Palmyra**

		<u>11/1/2002</u>		<u>11/2001</u>	
<u>0.543</u> =	1.1494	0.4587		0.4579	
0.4724		<u>0.07495</u>		<u>0.07495</u>	
		0.53365 x 100 =	53.365	0.53285 x 100 =	53.285
			<u>9.05</u>		<u>9.05</u>
			62.415		62.335
<u>62.415</u> =	1.0013 =	0.13% Inc			
62.34					

**Neelyville**

		<u>11/1/2002</u>		<u>11/2001</u>	
<u>0.6032</u> =	1.2047	0.4816		0.5833	
0.5007		<u>0.2528</u>		<u>0.2528</u>	
		0.7344 x 100 =	73.44	0.8361 x 100 =	83.61
			<u>7.25</u>		<u>7.25</u>
			80.69		90.86
<u>80.69</u> =	0.8881 =	11.19% Dec			
90.86					

Atmos Energy Corporation

Name of Issuing Corporation

FOR: AREA P

PURCHASED GAS ADJUSTMENT FOR ALL DISTRICTS\*

SALES SERVICE PGA FACTORS:

	CONSOLIDATED DISTRICT						NEELYVILLE DISTRICT (D)	
	BOWLING GREEN (A)		HANNIBAL/CANTON (B)		PALMYRA (C)		FIRM	INTERRUPTIBLE
	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE		
Gas Charge Adjustment	\$ 0.5430	\$ 0.4727	\$ 0.5430	\$ 0.4727	\$ 0.5430	\$ 0.4727	\$ 0.6032	\$ 0.5255
Refund Adjustment in Effect for a Twelve Month Period Commencing on Effective Date Shown Below:								
December 1, 2002	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0007	\$ 0.0007
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Actual Cost Adjustment	\$ (0.08630)	\$ (0.03590)	\$ (0.08630)	\$ (0.03590)	\$ (0.08630)	\$ (0.03590)	\$ (0.1223)	\$ (0.1228)
Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total PGA	\$ 0.4587	\$ 0.4388	\$ 0.4587	\$ 0.4388	\$ 0.4587	\$ 0.4388	\$ 0.4816	\$ 0.4034

\* All rates are \$/Ccf.

TRANSPORTATION SERVICE PGA FACTORS:

Transportation Charges

Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -
Consolidated Take-Or-Pay Adjust.	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -

DATE OF ISSUE: October 17, 2002

DATE EFFECTIVE: November 1, 2002

ISSUED BY: Patricia Childers

Name of Officer

Vice President-Rates and Regulatory Affairs

Title

Franklin, TN

Address

**Atmos Energy Corporation**

Name of Issuing Corporation

FOR: AREA U

**PURCHASED GAS ADJUSTMENT FOR ALL DISTRICTS\***

SALES SERVICE PGA FACTORS:

	CONSOLIDATED DISTRICT						NEELYVILLE DISTRICT (D)	
	BOWLING GREEN (A)		HANNIBAL/CANTON (B)		PALMYRA (C)		FIRM	INTERRUPTIBLE
	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE		
Gas Charge Adjustment	\$ 0.5430	\$ 0.4727	\$ 0.5430	\$ 0.4727	\$ 0.5430	\$ 0.4727	\$ 0.6032	\$ 0.5255
Refund Adjustment in Effect for a Twelve Month Period Commencing on Effective Date Shown Below:								
December 1, 2000	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0007	\$ 0.0007
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Actual Cost Adjustment	\$ (0.08630)	\$ (0.03590)	\$ (0.08630)	\$ (0.03590)	\$ (0.08630)	\$ (0.03590)	\$ (0.1223)	\$ (0.1228)
Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total PGA	\$ 0.4587	\$ 0.4388	\$ 0.4587	\$ 0.4388	\$ 0.4587	\$ 0.4388	\$ 0.4816	\$ 0.4034

\* All rates are \$/Ccf.

TRANSPORTATION SERVICE PGA FACTORS:

Transportation Charges

Take-Or-Pay Adjustment	\$ -		\$ -		\$ -		\$ -
Consolidated Take-Or-Pay Adjust.	\$ -		\$ -		\$ -		\$ -
Transition Cost Adjustment	\$ -		\$ -		\$ -		\$ -

DATE OF ISSUE: October 17, 2002

DATE EFFECTIVE: November 1, 2002

ISSUED BY: Patricia Childers  
Name of Officer

Vice President-Rates and Regulatory Affairs  
Title

Franklin, TN  
Address

ATMOS ENERGY CORPORATION  
 GAS CHARGE ADJUSTMENT  
 OLD CONSOLIDATED DISTRICT  
 AREA U and AREA P  
 (Bowling Green / Hannibal / Canton / Palmyra)

	<u>Rate Schedules</u>		<u>Volume of Gas</u>	<u>Current Rates</u>	<u>Current Cost</u>
<u>FIXED GAS COST</u>					
FACTOR D:					
Panhandle Eastern Pipe Line Company					
	WS Demand	Dth	12,960	\$3.3500	\$43,416.00
	WS Capacity	Dth	108,000	\$0.4028	\$43,502.40
	WS Injection	Dth	108,000	\$0.0033	\$356.40
	WS Withdrawal	Dth	108,000	\$0.0033	\$356.40
	FS Demand	Dth	114,132	\$2.9700	\$338,972.04
	FS Capacity	Dth	399,468	\$0.4246	\$169,614.11
	FS Injection	Dth	399,468	\$0.0385	\$15,379.52
	FS Withdrawal	Dth	399,468	\$0.0385	\$15,379.52
	EFT Demand (FS - Winter)	Dth	46,500	\$6.2700	\$291,555.00
	EFT Demand (FS - Summer)	Dth	31,556	\$6.2700	\$197,856.12
TOTAL FACTOR D					<u>\$1,116,387.51</u>
FIRM SALES (Ccf)					<u>15,891,102</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0703</u>
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
Spot Market Commodity					
		Dth	1,713,736	\$4.0000	\$6,854,944.00
Panhandle Eastern Pipe Line Company					
	EFT Demand	Dth	96,540	\$5.8700	\$566,689.80
	EFT Demand (WS - Winter)	Dth	5,310	\$5.7930	\$30,760.83
	EFT Demand (WS - Summer)	Dth	3,836	\$4.9000	\$18,796.40
	IOS Demand	Dth	31,800	\$3.3500	\$106,530.00
	IOS Capacity	Dth	264,996	\$0.4028	\$106,740.39
	IOS Injection	Dth	264,996	\$0.0033	\$874.49
	IOS Withdrawal	Dth	264,996	\$0.0033	\$874.49
TOTAL FACTOR P					<u>\$7,686,210.40</u>
TOTAL SALES (Ccf)					<u>16,260,400</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES					<u>\$0.4727</u>
<u>FERC APPROVED SURCHARGES</u>					
FACTOR T:					
Panhandle Eastern Pipe Line Company					<u>\$0.00</u>
TOTAL FACTOR T					<u>\$0.00</u>
FACTOR T SALES (Ccf)					<u>0</u>
CURRENT ANNUALIZED FERC APPROVED SURCHARGES PER Ccf (TOTAL FACTOR T)/FACTOR					<u>\$0.0000</u>
FIRM GCA (FACTORS D+P+T)					<u>\$0.5430</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.4727</u>

## EXHIBIT I

ATMOS ENERGY CORPORATION  
 GAS CHARGE ADJUSTMENT  
**AREA U**  
 OLD NEELYVILLE DISTRICT

<u>FIXED GAS COST</u>	Rate Schedules	Volume of <u>Gas</u>	Current <u>Rates</u>	Current Cost	
FACTOR D: Natural Gas Pipeline Company of America					
	FTS (D1)	Dth	2,376	\$10.9200	\$25,945.92
	DSS (D1)	Dth	485	\$5.8008	<u>\$2,813.39</u>
TOTAL FACTOR D				<u>\$28,759.31</u>	
FIRM SALES (Ccf)				<u>370.122</u>	
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES				<u>\$0.0777</u>	
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
	Spot Market (TETCO)	Dth	17,607	\$4.0100	\$70,602.07
	Spot Market (NGPL)	Dth	<u>30,897</u>	\$4.0100	<u>\$123,896.97</u>
TOTAL FACTOR P			48,504	<u>\$194,499.04</u>	
TOTAL SALES (Ccf)				<u>370.122</u>	
CURRENT ANNUALIZED GAS COSTS PER Ccf (TOTAL FACTOR P)/TOTAL SALES				<u>\$0.5255</u>	
<u>FERC APPROVED SURCHARGES</u>					
FACTOR T:					
	Texas Eastern				<u>\$0.00</u>
TOTAL FACTOR T				<u>\$0.00</u>	
FACTOR T SALES (Ccf)				0	
CURRENT ANNUALIZED FERC APPROVED SURCHARGES PER Ccf (TOTAL FAC				<u>\$0.0000</u>	
FIRM GCA (FACTORS D+P+T)				<u>\$0.6032</u>	
NON-FIRM GCA (FACTORS P+T)				<u>\$0.5255</u>	

ATMOS ENRGY CORPORATION  
 CALCULATION OF ACA FACTOR  
 CONSOLIDATED DISTRICT, MISSOURI - AREAS P & U  
 JUNE 1, 2001 THROUGH MAY 31, 2002

1. Invoiced Demand Cost (Exhibit II-A)	\$520,276.52
2. ACA Balance for the period June 1, 2000 to May 31, 2001	\$ (615,349.17)
3. Demand Cost Recovered (Exhibits II-B and II-D)	<u>\$706,617.05</u>
4. Demand Under/(Over)-Recovery	<u>(\$801,689.70)</u>
5. Invoiced Commodity Cost (Exhibit II-A)	\$7,128,074.90
6. ACA Balance for the period June 1, 2000 to May 31, 2001	\$ 328,257.35
7. Commodity Cost Recovered (Exhibits II-B and II-D)	<u>\$8,040,130.30</u>
8. Commodity Under/(Over)-Recovery	<u>(\$583,798.05)</u>
9. Invoiced Take-or-Pay Cost (Exhibit II-A)	\$0.00
10. TOP ACA Balance for the period June 1, 2000 to May 31, 2001	\$10,655.38
11. Take-or-Pay Cost Recovered (Exhibit II-C)	<u>\$9,441.99</u>
12. Take-or-Pay Under/(Over)-Recovery - Transferred to Gas Costs	<u>\$1,213.39</u>
13. Firm Sales	<u>15,891,102</u>
14. Demand ACA (Item 4 divided by Item 13)	<u>(\$0.0504)</u>
15. Total Sales (exluding transportation sales)	<u>16,260,400</u>
16. Total Sales (including transportation sales)	<u>17,989,903</u>
17. Commodity ACA (Item 8 divided by Item 15)	<u>(\$0.0359)</u>
18. Take-or-Pay ACA (Item 12 divided by Item 16)	<u>\$0.0000</u>
19. Total ACA Applicable to Firm Customers (Items 14+17+18)	<u>(\$0.0863)</u>
20. Total ACA Applicable to Non-Firm Customers (Items 17+18)	<u>(\$0.0359)</u>
21. Total ACA Applicable to Transportation Customers (Item 18)	<u>\$0.0000</u>

ATMOS ENERGY CORPORATION  
INVOICED COST OF GAS  
CONSOLIDATED DISTRICT, MISSOURI - AREAS P & U  
JUNE 1, 2001 THROUGH MAY 31, 2002

MONTH	PANHANDLE EASTERN PIPE LINE COMPANY						SPOT MARKET						TOTAL GAS COST		
	FS/WS DEMAND	EFT DEMAND	IOS DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	FS/WS INJ/WITH	TRANS COST	HEDGING COSTS	COMMODITY VOLUME	RAIE	COMMODITY COST		STORAGE INJECTION	STORAGE WITHDRAWALS
JUNE, 2001	\$43,354.24	\$66,712.67	\$14,285.20	173,847	\$0.0161	\$2,801.18	\$271.36	\$2,338.13	\$0.00	130,500	\$3.7056	\$483,585.00	(\$350,771.90)	\$0.00	\$262,575.88
JULY	\$43,354.24	\$66,712.67	\$14,285.20	197,408	\$0.0133	\$2,625.09	\$280.41	\$4,548.24	\$0.00	124,310	\$3.1002	\$385,382.70	(\$303,185.98)	\$14,550.28	\$228,552.85
AUGUST	\$43,354.24	\$66,712.67	\$14,285.20	157,938	\$0.0142	\$2,249.69	\$220.36	\$4,517.47	\$0.00	102,300	\$3.1333	\$320,540.00	(\$230,985.86)	\$35,303.29	\$256,197.06
SEPTEMBER	\$43,354.24	\$66,712.67	\$14,285.20	174,718	\$0.0084	\$1,471.97	\$38.71	\$5,059.50	\$0.00	69,300	\$2.3427	\$162,348.00	(\$60,135.62)	\$12,828.89	\$245,963.56
OCTOBER	\$43,354.24	\$66,712.67	\$14,285.20	236,312	\$0.0090	\$2,117.69	\$36.06	\$4,960.39	\$0.00	102,000	\$1.8571	\$189,429.00	(\$22,344.61)	\$125,585.33	\$424,135.97
NOVEMBER	\$43,354.24	\$96,973.20	\$14,285.20	259,306	\$0.0251	\$6,497.09	\$159.06	\$5,719.22	\$26,482.86	114,800	\$3.2000	\$367,360.00	(\$80,496.03)	\$198,019.32	\$678,354.16
DECEMBER	\$43,354.24	\$96,973.20	\$14,285.20	466,921	\$0.0102	\$4,741.87	\$170.77	\$11,880.76	\$123,941.79	229,266	\$2.4533	\$562,456.74	(\$60,045.95)	\$300,227.42	\$1,097,986.04
JANUARY, 2002	\$43,354.24	\$96,858.15	\$14,285.20	446,988	\$0.0100	\$4,453.31	\$199.46	\$13,358.26	\$128,641.06	248,288	\$2.6571	\$659,738.08	(\$4,356.45)	\$342,134.06	\$1,298,665.37
FEBRUARY	\$43,354.24	\$96,858.15	\$14,285.20	364,944	\$0.0095	\$3,457.94	\$411.98	\$10,779.00	\$134,450.66	130,462	\$2.1401	\$279,202.10	(\$8,692.66)	\$618,156.10	\$1,192,262.71
MARCH	\$43,354.24	\$96,858.15	\$14,285.20	320,144	\$0.0097	\$3,109.26	\$534.25	\$10,697.26	\$40,255.06	100,340	\$2.6633	\$267,233.25	(\$3,600.32)	\$572,636.71	\$1,045,363.06
APRIL	\$43,354.24	\$68,251.86	\$14,285.20	345,566	\$0.0121	\$4,165.73	\$277.20	\$6,427.00	\$0.00	235,380	\$3.3512	\$788,807.10	(\$374,693.11)	\$14,770.38	\$565,645.60
MAY	\$43,354.24	\$66,780.55	\$14,285.20	179,234	\$0.0130	\$2,325.72	\$204.39	\$5,920.49	\$0.00	126,790	\$3.2270	\$409,148.52	(\$220,935.46)	\$23,071.90	\$344,155.62
<b>TOTAL</b>	<b>\$520,250.88</b>	<b>\$953,116.61</b>	<b>\$171,422.40</b>	<b>3,323,326</b>		<b>\$40,016.54</b>	<b>\$2,804.01</b>	<b>\$86,205.72</b>	<b>\$453,771.43</b>	<b>1,713,736</b>		<b>\$4,875,230.56</b>	<b>(\$1,720,243.95)</b>	<b>\$2,257,283.68</b>	<b>\$7,639,857.88</b>



ATMOS ENERGY CORPORATION  
 COST RECOVERIES FROM TARIFF CUSTOMERS  
 CONSOLIDATED DISTRICT, MISSOURI - AREAS P & U  
 JUNE 1, 2001 THROUGH MAY 31, 2002

<u>MONTH</u>	<u>FIRM SALES</u>	<u>DEMAND RATE</u>	<u>DEMAND RECOVERIES</u>	<u>TOTAL SALES</u>	<u>COMMODITY RATE</u>	<u>COMMODITY RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2001	510,246	\$0.0521	\$26,607.27	521,798	\$1.0116	\$527,850.60	\$554,457.87
JULY	346,379	\$0.0521	\$18,060.89	353,712	\$0.7543	\$266,793.95	\$284,854.84
AUGUST	308,270	\$0.0523	\$16,114.31	322,738	\$0.7565	\$244,162.63	\$260,276.94
SEPTEMBER	355,480	\$0.0516	\$18,353.60	365,880	\$0.7537	\$275,764.23	\$294,117.83
OCTOBER	691,388	\$0.0515	\$35,607.62	711,331	\$0.7489	\$532,689.86	\$568,297.48
NOVEMBER	1,139,093	\$0.0517	\$58,912.87	1,165,275	\$0.7520	\$876,297.47	\$935,210.34
DECEMBER	1,791,638	\$0.0425	\$76,144.62	1,844,704	\$0.4153	\$766,128.67	\$842,273.29
JANUARY, 2002	3,033,698	\$0.0425	\$128,932.17	3,098,984	\$0.4149	\$1,285,768.46	\$1,414,700.63
FEBRUARY	2,588,685	\$0.0425	\$110,019.12	2,645,810	\$0.4149	\$1,097,746.57	\$1,207,765.69
MARCH	2,505,603	\$0.0425	\$106,488.13	2,552,399	\$0.4149	\$1,058,990.34	\$1,165,478.47
APRIL	1,804,050	\$0.0425	\$76,672.14	1,836,250	\$0.4149	\$761,860.13	\$838,532.27
MAY	816,572	\$0.0425	\$34,704.31	841,519	\$0.4149	\$349,146.23	\$383,850.54
ADJ TO BOOKS	0	\$0.0000	\$0.00	0	\$0.0000	(\$3,068.83)	(\$3,068.83)
<b>TOTAL</b>	<b><u>15,891,102</u></b>		<b><u>\$706,617.05</u></b>	<b><u>16,260,400</u></b>		<b><u>\$8,040,130.30</u></b>	<b><u>\$8,746,747.35</u></b>

ATMOS ENERGY CORPORATION  
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS  
 CONSOLIDATED DISTRICT, MISSOURI - AREAS P & U  
 JUNE 1, 2001 THROUGH MAY 31, 2002

<u>MONTH</u>	<u>TARIFF SALES</u>	<u>TRANS SALES</u>	<u>TOTAL SALES</u>	<u>TOP RATE</u>	<u>TOP RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2001	521,798	105,060	626,858	\$0.0006	\$372.28	\$554,830.15
JULY	353,712	90,070	443,782	\$0.0006	\$261.27	\$285,116.11
AUGUST	322,738	116,160	438,898	\$0.0006	\$244.49	\$260,521.43
SEPTEMBER	365,880	108,719	474,599	\$0.0006	\$285.02	\$294,402.85
OCTOBER	711,331	89,340	800,671	\$0.0000	\$543.44	\$568,840.92
NOVEMBER	1,165,275	184,960	1,350,235	\$0.0000	\$808.06	\$936,018.40
DECEMBER	1,844,704	189,504	2,034,208	\$0.0000	\$1,017.10	\$843,290.39
JANUARY, 2002	3,098,984	269,650	3,368,634	\$0.0000	\$1,684.31	\$1,416,384.94
FEBRUARY	2,645,810	174,450	2,820,260	\$0.0000	\$1,410.14	\$1,209,175.83
MARCH	2,552,399	176,230	2,728,629	\$0.0000	\$1,364.31	\$1,166,842.78
APRIL	1,836,250	121,650	1,957,900	\$0.0000	\$978.95	\$839,511.22
MAY	<u>841,519</u>	103,710	<u>945,229</u>	\$0.0000	\$472.61	\$384,323.15
						<u>(\$3,068.83)</u>
TOTAL	<u>16,260,400</u>	<u>1,729,503</u>	<u>17,989,903</u>		<u>\$9,441.99</u>	<u>\$8,756,189.34</u>

## EXHIBIT II

ATMOS ENERGY CORPORATION  
 CALCULATION OF ACA FACTOR  
 NEELYVILLE, MISSOURI - AREA U  
 JUNE 1, 2001 THROUGH MAY 31, 2002

1. Invoiced Demand Cost (Exhibit II-A)	\$26,747.29
2. ACA Balance for the period June 1, 2000 to May 31, 2001	(\$6,404.05)
3. Demand Cost Recovered (Exhibit II-B)	<u>\$20,173.60</u>
4. Demand Under/(Over)-Recovery	<u>\$169.64</u>
5. Invoiced Commodity Cost (Exhibit II-A)	\$118,942.07
6. ACA Balance for the period June 1, 2000 to May 31, 2001	\$46,193.12
7. Commodity Cost Recovered (Exhibit II-B)	<u>\$210,599.98</u>
8. Commodity Under/(Over)-Recovery	<u>(\$45,464.79)</u>
9. Invoiced Take-or-Pay Cost (Exhibit II-A)	\$0.00
10. TOP ACA Balance for the period June 1, 2000 to May 31, 2001	(\$79.31)
11. Take-or-Pay Cost Recovered (Exhibit II-C)	<u>(\$9.11)</u>
12. Take-or-Pay Under/(Over)-Recovery - Transferred to Gas Costs	<u>(\$70.20)</u>
13. Firm Sales	<u>370.122</u>
14. Demand ACA (Item 4 divided by Item 13)	<u>\$0.0005</u>
15. Total Sales	<u>370.122</u>
16. Commodity ACA (Item 8 divided by Item 15)	<u>(\$0.1228)</u>
17. Take-or-Pay ACA (Item 12 divided by Item 15)	<u>\$0.0000</u>
18. Total ACA Applicable to Firm Customers (Items 14+16+17)	<u>(\$0.1223)</u>
19. Total ACA Applicable to Non-Firm Customers (Items 16+17)	<u>(\$0.1228)</u>
20. Total ACA Applicable to Transportation Customers (Item 17)	<u>\$0.0000</u>

ATMOS ENERGY CORPORATION  
 INVOICED COST OF GAS  
 NEELYVILLE, MISSOURI - AREA U  
 JUNE 1, 2001 TO MAY 31, 2002

MONTH	NATURAL PIPELINE COMPANY OF AMERICA				STORAGE		SPOT MARKET			TEXAS EASTERN TRANSMISSION CORPORATION				HEDGING COSTS	TOTAL GAS COST
	FT DEMAND	STORAGE DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	STORAGE COST	COMMODITY VOLUME	RATE	COMMODITY COST	DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST		
JUNE, 2001	\$1,111.89	\$464.66	488	\$0.2094	\$102.18	(\$880.02)	466	\$5.7942	\$2,700.12	\$651.84	502	\$1.7215	\$864.18	\$0.00	\$5,014.85
JULY	\$1,111.89	\$464.66	427	\$0.2243	\$95.77	(\$720.18)	822	\$3.9552	\$3,251.17	\$651.84	358	\$0.6728	\$240.85	\$0.00	\$5,096.00
AUGUST	\$1,111.89	\$464.66	432	\$0.2213	\$95.61	(\$808.94)	432	\$5.2450	\$2,265.82	\$651.84	343	\$1.3892	\$476.49	\$0.00	\$4,257.37
SEPTEMBER	\$1,111.89	\$464.66	670	\$0.2197	\$147.21	(\$600.90)	669	\$3.2010	\$2,141.44	\$651.47	403	\$0.6323	\$254.82	\$0.00	\$4,170.59
OCTOBER	\$1,111.89	\$464.66	1,503	\$0.3465	\$520.74	(\$644.07)	1,352	\$1.9598	\$2,649.65	\$651.47	1,501	\$0.9266	\$1,390.76	\$0.00	\$6,145.10
NOVEMBER	\$1,308.90	\$464.66	2,437	\$0.2110	\$514.21	(\$679.67)	2,307	\$3.8012	\$8,769.28	\$656.24	2,772	\$2.1898	\$6,070.03	\$0.00	\$17,103.65
DECEMBER	\$1,255.63	\$464.66	4,633	\$0.3444	\$1,595.76	\$3,635.16	2,805	\$2.3574	\$6,612.61	\$638.74	5,497	\$1.2600	\$6,926.20	\$0.00	\$21,128.76
JANUARY, 2002	\$1,243.20	\$463.69	5,648	\$0.3830	\$2,163.42	\$3,126.53	3,219	\$2.9615	\$9,532.96	\$515.38	6,000	\$1.2761	\$7,656.44	\$3,117.12	\$27,818.74
FEBRUARY	\$1,252.64	\$463.69	4,778	\$0.2099	\$1,002.75	\$1,248.82	2,942	\$2.0321	\$5,978.37	\$535.20	4,212	\$0.8038	\$3,385.73	\$4,074.26	\$17,941.46
MARCH	\$1,252.64	\$463.69	4,354	\$0.1986	\$864.83	\$997.37	2,770	\$2.5308	\$7,010.43	\$539.05	3,986	\$1.3711	\$5,465.18	\$5,686.87	\$22,280.06
APRIL	\$1,055.63	\$463.69	1,289	\$0.0853	\$109.90	\$0.00	1,289	\$3.5244	\$4,542.96	\$530.00	940	\$1.6777	\$1,577.05	\$0.00	\$8,279.23
MAY	\$1,046.19	\$463.69	699	(\$0.0612)	(\$42.80)	(\$994.84)	692	\$4.7109	\$3,259.91	\$528.87	650	\$3.3731	\$2,192.53	\$0.00	\$6,453.55
<b>TOTAL</b>	<b>\$13,974.28</b>	<b>\$5,571.07</b>	<b>27,358</b>		<b>\$7,169.58</b>	<b>\$3,679.26</b>	<b>12,765</b>		<b>\$58,714.72</b>	<b>\$7,201.94</b>	<b>27,164</b>		<b>\$36,500.26</b>	<b>\$12,878.25</b>	<b>\$145,689.36</b>

ATMOS ENERGY CORPORATION  
 COST RECOVERIES FROM TARIFF CUSTOMERS  
 NEELYVILLE, MISSOURI - AREA U  
 JUNE 1, 2001 TO MAY 31, 2002

MONTH	FIRM SALES	DEMAND RATE	DEMAND RECOVERIES	TOTAL SALES	COMMODITY RATE	COMMODITY RECOVERIES	TOTAL RECOVERIES
JUNE, 2001	13,171	\$0.0818	\$1,077.39	13,171	\$0.9732	\$12,818.02	\$13,895.41
JULY	1,038	\$0.0818	\$84.91	1,038	\$0.6954	\$721.83	\$806.74
AUGUST	6,326	\$0.0818	\$517.47	6,326	\$0.6954	\$4,399.10	\$4,916.57
SEPTEMBER	5,685	\$0.0818	\$465.03	5,685	\$0.6954	\$3,953.35	\$4,418.38
OCTOBER	14,425	\$0.0818	\$1,179.97	14,425	\$0.6954	\$10,031.15	\$11,211.12
NOVEMBER	24,269	\$0.0818	\$1,985.20	24,269	\$0.6954	\$16,876.66	\$18,861.86
DECEMBER	37,735	\$0.0487	\$1,837.69	37,735	\$0.5348	\$20,180.68	\$22,018.37
JANUARY, 2002	81,761	\$0.0487	\$3,981.76	81,761	\$0.5348	\$43,725.78	\$47,707.54
FEBRUARY	72,602	\$0.0487	\$3,535.72	72,602	\$0.5348	\$38,827.55	\$42,363.27
MARCH	63,428	\$0.0487	\$3,088.94	63,428	\$0.5348	\$33,921.29	\$37,010.23
APRIL	40,048	\$0.0487	\$1,950.34	40,048	\$0.5348	\$21,417.67	\$23,368.01
MAY	9,634	\$0.0487	\$469.18	9,634	\$0.5348	\$5,152.26	\$5,621.44
ADJ TO BOOKS	0	\$0.0000	<u>\$0.00</u>	0	\$0.0000	(\$1,425.36)	(\$1,425.36)
TOTAL	<u>370,122</u>		<u>\$20,173.60</u>	<u>370,122</u>		<u>\$210,599.98</u>	<u>\$230,773.58</u>

## EXHIBIT II-C

ATMOS ENERGY CORPORATION  
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS  
 NEELYVILLE, MISSOURI - AREA U  
 JUNE 1, 2001 TO MAY 31, 2002

MONTH	TARIFF SALES	TRANSPORTATION SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
JUNE, 2001	13,171	0	13,171	\$0.0008	\$10.54	\$13,905.95
JULY	1,038	0	1,038	\$0.0008	\$0.83	\$807.57
AUGUST	6,326	0	6,326	\$0.0008	\$5.06	\$4,921.63
SEPTEMBER	5,685	0	5,685	\$0.0008	\$4.55	\$4,422.93
OCTOBER	14,425	0	14,425	\$0.0008	\$11.54	\$11,222.66
NOVEMBER	24,269	0	24,269	\$0.0008	\$19.42	\$18,881.28
DECEMBER	37,735	0	37,735	(\$0.0002)	(\$7.55)	\$22,010.82
JANUARY, 2002	81,761	0	81,761	(\$0.0002)	(\$16.35)	\$47,691.19
FEBRUARY	72,602	0	72,602	(\$0.0002)	(\$14.52)	\$42,348.75
MARCH	63,428	0	63,428	(\$0.0002)	(\$12.69)	\$36,997.54
APRIL	40,048	0	40,048	(\$0.0002)	(\$8.01)	\$23,360.00
MAY	<u>9,634</u>	0	<u>9,634</u>	(\$0.0002)	(\$1.93)	\$5,619.51
						<u>(\$1,425.36)</u>
TOTAL	<u>370,122</u>	0	<u>370,122</u>		<u>(\$9.11)</u>	<u>\$230,764.47</u>

ATMOS ENERGY CORPORATION  
REFUND ADJUSTMENT CALCULATION  
CONSOLIDATED DISTRICT, MISSOURI - Areas P & U

	<u>FERC Docket No.</u>		<u>Total Refund</u>
1. Factor R1 :			
Not Applicable to this Filing			\$0.00
2. Factor R2 :			
Not Applicable to this Filing			\$0.00
3. Factor R3 :			
Residual Balance from the December 1, 2000 - December 1, 2001 filing (Exhibit III-A - Bowling Green)			\$889.57
Residual Balance from the December 1, 2001 - December 1, 2002 filing (Exhibit III-C - Hannibal/Canton)			\$23,383.06
Residual Balance from the December 1, 2001 - December 1, 2002 filing (Exhibit III-E - Palmyra)			<u>\$6,779.24</u>
			\$31,051.87
4. Factor i :			
Interest on the "Refund Due Customers" Account (Exhibit III-B - Bowling Green)			\$ 240.25
Interest on the "Refund Due Customers" Account (Exhibit III-D - Hannibal/Canton)			\$ 1,419.20
Interest on the "Refund Due Customers" Account (Exhibit III-F - Palmyra)			<u>\$ (471.35)</u>
			\$ 1,188.10
5. Factor Vt:			
Total Sales	17,989,903		
Less Transportation	<u>(1,729,503)</u>		
			16,260,400
6. Computation of Refund Adjustment:			
<u>\$32,239.97</u>	=	\$0.001983 per Ccf or	<u>\$0.0020</u>
----- 16,260,400			

ATMOS ENERGY CORPORATION  
 COMPUTATION OF PGA REFUNDS - BOWLING GREEN (Area U)  
 December 1, 2000 to December 1, 2001

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded						\$811.83
Reunds Sept-Nov 2000		(\$0.0034)	329,585	\$1,120.59	\$1,120.59	\$1,932.42
December, 2000	Firm @	\$0.0005	374,967	(\$187.48)		
	Opt. @	\$0.0000	0	\$0.00	(\$187.48)	\$1,744.94
				-----		
January, 2001	Firm @	\$0.0005	402,853	(\$201.43)		
	Opt. @	\$0.0000	0	\$0.00	(\$201.43)	\$1,543.51
				-----		
February	Firm @	\$0.0005	381,113	(\$190.56)		
	Opt. @	\$0.0000	0	\$0.00	(\$190.56)	\$1,352.95
				-----		
March	Firm @	\$0.0005	272,529	(\$136.26)		
	Opt. @	\$0.0000	0	\$0.00	(\$136.26)	\$1,216.69
				-----		
April	Firm @	\$0.0005	177,861	(\$88.93)		
	Opt. @	\$0.0000	0	\$0.00	(\$88.93)	\$1,127.76
				-----		
May	Firm @	\$0.0005	67,827	(\$33.91)		
	Opt. @	\$0.0000	0	\$0.00	(\$33.91)	\$1,093.85
				-----		
June	Firm @	\$0.0005	65,100	(\$32.55)		
	Opt. @	\$0.0000	0	\$0.00	(\$32.55)	\$1,061.30
				-----		
July	Firm @	\$0.0005	44,692	(\$22.35)		
	Opt. @	\$0.0000	0	\$0.00	(\$22.35)	\$1,038.95
				-----		
August	Firm @	\$0.0005	41,948	(\$20.97)		
	Opt. @	\$0.0000	0	\$0.00	(\$20.97)	\$1,017.98
				-----		
September	Firm @	\$0.0005	36,659	(\$18.33)		
	Opt. @	\$0.0000	0	\$0.00	(\$18.33)	\$999.65
				-----		
October	Firm @	\$0.0005	85,830	(\$42.92)		
	Opt. @	\$0.0000	0	\$0.00	(\$42.92)	\$956.73
				-----		
November	Firm @	\$0.0005	134,314	(\$67.16)		
	Opt. @	\$0.0000	0	\$0.00	(\$67.16)	\$889.57



## EXHIBIT III-B

ATMOS ENERGY CORPORATION  
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT  
BOWLING GREEN, MISSOURI - Area U

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST	
September, 2000	\$ 1,514.84	\$ -	160.11	\$ 1,674.95	\$ 1,594.89	\$ 10.66	
October, 2000	\$ 1,685.61	\$ -	278.75	\$ 1,964.36	\$ 1,824.98	\$ 12.93	
November	\$ 1,977.29	\$ -	681.73	\$ 2,659.02	\$ 2,318.15	\$ 16.42	
December	\$ 2,675.44	\$ -	(187.48)	\$ 2,487.96	\$ 2,581.70	\$ 18.29	
						\$ 58.30	
January 2001	\$ 2,506.25	\$ -	(201.43)	\$ 2,304.82	\$ 2,405.53	\$ 17.04	
February	\$ 2,321.86	\$ -	(190.56)	\$ 2,131.30	\$ 2,226.58	\$ 15.77	
March	\$ 2,147.07	\$ -	(136.26)	\$ 2,010.81	\$ 2,078.94	\$ 14.73	
						\$ 47.54	
April 2001	\$ 2,025.54	\$ -	(88.93)	\$ 1,936.61	\$ 1,981.07	\$ 12.99	
May	\$ 1,949.60	\$ -	(33.91)	\$ 1,915.68	\$ 1,932.64	\$ 12.67	
June	\$ 1,928.35	\$ -	(32.55)	\$ 1,895.80	\$ 1,912.08	\$ 12.54	
						\$ 38.20	
July 2001	\$ 1,908.34	\$ -	(22.35)	\$ 1,886.00	\$ 1,897.17	\$ 10.73	
August	\$ 1,896.73	\$ -	(20.97)	\$ 1,875.75	\$ 1,886.24	\$ 10.67	
September	\$ 1,886.42	\$ -	(18.33)	\$ 1,868.09	\$ 1,877.26	\$ 10.62	
						\$ 32.02	
October 2001	\$ 1,878.71	\$ -	(42.92)	\$ 1,835.80	\$ 1,857.26	\$ 8.98	
November	\$ 1,844.78	\$ -	(67.16)	\$ 1,777.62	\$ 1,811.20	\$ 8.75	
December	\$ 1,786.37	\$ -	-	\$ 1,786.37	\$ 1,786.37	\$ 8.63	
						\$ 26.36	
January 2002	\$ 1,795.00	\$ -	-	\$ 1,795.00	\$ 1,795.00	\$ 6.94	
February	\$ 1,801.94	\$ -	-	\$ 1,801.94	\$ 1,801.94	\$ 6.97	
March	\$ 1,808.91	\$ -	-	\$ 1,808.91	\$ 1,808.91	\$ 7.00	
						\$ 20.91	
April 2002	\$ 1,815.91	\$ -	-	\$ 1,815.91	\$ 1,815.91	\$ 5.72	
May	\$ 1,821.63	\$ -	-	\$ 1,821.63	\$ 1,821.63	\$ 5.74	
June	\$ 1,827.37	\$ -	-	\$ 1,827.37	\$ 1,827.37	\$ 5.76	
						\$ 17.22	
July 2002	\$ 1,833.13	\$ -	-	\$ 1,833.13	\$ 1,833.13	\$ 5.73	
August (1)	\$ 1,838.86	\$ (712.56)	-	\$ 1,126.30	\$ 1,482.58	\$ 4.63	\$ 250.91
					Adjust from Previous Filing		(\$10.66)
							\$ 240.25

(1) Additional Refund column reflects interest schedule adjustment.

ATMOS ENERGY CORPORATION  
 COMPUTATION OF PGA REFUNDS - HANNIBAL/CANTON (AREA U)  
 December 1, 2001 TO December 1, 2002

<u>MONTH</u>		<u>CCF</u>	<u>AMOUNT</u>	<u>MONTHLY</u>	<u>BALANCE</u>
		<u>SALES</u>	<u>REFUNDED</u>	<u>REFUND</u>	<u>TO BE</u>
					<u>REFUNDED</u>
Balance to be Refunded					\$13,267.71
Refunds Sept-Nov 2001	(\$0.0104)	1,832,559	\$19,058.61	\$19,058.61	\$32,326.32
December, 2001	Firm @ \$0.0008	1,507,455	(\$1,205.96)		
	Opt. @ \$0.0000	0	\$0.00	(\$1,205.96)	\$31,120.36
			-----		
January, 2002	Firm @ \$0.0008	2,449,684	(\$1,959.75)		
	Opt. @ \$0.0000	0	\$0.00	(\$1,959.75)	\$29,160.61
			-----		
February, 2002	Firm @ \$0.0008	2,131,081	(\$1,704.86)		
	Opt. @ \$0.0000	0	\$0.00	(\$1,704.86)	\$27,455.75
			-----		
March, 2002	Firm @ \$0.0008	2,040,454	(\$1,632.36)		
	Opt. @ \$0.0000	0	\$0.00	(\$1,632.36)	\$25,823.39
			-----		
April, 2002	Firm @ \$0.0008	1,471,878	(\$1,177.50)		
	Opt. @ \$0.0000	0	\$0.00	(\$1,177.50)	\$24,645.89
			-----		
May, 2002	Firm @ \$0.0008	651,864	(\$521.49)		
	Opt. @ \$0.0000	0	\$0.00	(\$521.49)	\$24,124.40
			-----		
June, 2002	Firm @ \$0.0008	399,068	(\$319.25)		
	Opt. @ \$0.0000	0	\$0.00	(\$319.25)	\$23,805.15
			-----		
July, 2002	Firm @ \$0.0008	269,933	(\$215.95)		
	Opt. @ \$0.0000	0	\$0.00	(\$215.95)	\$23,589.20
			-----		
August, 2002	Firm @ \$0.0008	257,674	(\$206.14)		
	Opt. @ \$0.0000	0	\$0.00	(\$206.14)	\$23,383.06
			-----		
September, 2002	Firm @ \$0.0008	0	\$0.00		
	Opt. @ \$0.0000	0	\$0.00	\$0.00	\$23,383.06
			-----		
October, 2002	Firm @ \$0.0008	0	\$0.00		
	Opt. @ \$0.0000	0	\$0.00	\$0.00	\$23,383.06
			-----		
November, 2002	Firm @ \$0.0008	0	\$0.00		
	Opt. @ \$0.0000	0	\$0.00	\$0.00	\$23,383.06
			-----		
			TOTAL		\$23,383.06

ATMOS ENERGY CORPORATION  
 INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT  
 HANNIBAL/CANTON, MISSOURI - AREA U

<u>MONTH</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONAL REFUNDS</u>	<u>AMOUNTS REFUNDED</u>	<u>ENDING BALANCE</u>	<u>AVERAGE BALANCE</u>	<u>INTEREST</u>	
July 2001	\$39,980.86	\$(32,561.00)	\$ 2,882.76	\$ 10,302.62	\$ 25,141.74	\$ 142.25	
August	\$ 10,444.87		\$ 2,564.36	\$ 13,009.22	\$ 15,573.58	\$ 88.12	
September 2001	\$ 13,097.34	\$ -	\$ 3,105.25	\$ 16,202.60	\$ 14,649.97	\$ 82.89	
October	\$ 16,285.49	\$ -	\$ 6,120.30	\$ 22,405.78	\$ 19,345.64	\$ 93.50	
November	\$ 22,499.28	\$ -	\$ 9,833.06	\$ 32,332.35	\$ 27,415.82	\$ 132.50	
December	\$ 32,464.85	\$ -	\$ (1,205.96)	\$ 31,258.88	\$ 31,861.87	\$ 153.99	
						\$ 693.25	
January 2002	\$ 31,412.87	\$ -	\$ (1,959.75)	\$ 29,453.13	\$ 30,433.00	\$ 117.68	
February	\$ 29,570.81	\$ -	\$ (1,704.86)	\$ 27,865.94	\$ 28,718.37	\$ 111.05	
March	\$ 27,976.99	\$ -	\$ (1,632.36)	\$ 26,344.63	\$ 27,160.81	\$ 105.03	
						\$ 333.76	
April 2002	\$ 26,449.66	\$ -	\$ (1,177.50)	\$ 25,272.16	\$ 25,860.91	\$ 81.46	
May	\$ 25,353.62	\$ -	\$ (521.49)	\$ 24,832.13	\$ 25,092.87	\$ 79.04	
June	\$ 24,911.17	\$ -	\$ (319.25)	\$ 24,591.91	\$ 24,751.54	\$ 77.97	
						\$ 238.47	
July 2002	\$ 24,669.88	\$ -	\$ (215.95)	\$ 24,453.93	\$ 24,561.91	\$ 76.76	
August (1)	\$ 24,530.69	\$ 400.12	\$ (206.14)	\$ 24,724.68	\$ 24,627.68	\$ 76.96	\$ 1,419.20

(1) Additional Refund Column reflects interest schedule adjustment.

ATMOS ENERGY CORPORATION  
 COMPUTATION OF PGA REFUNDS - PALMYRA (AREA P)  
 DECEMBER 1, 2001 TO DECEMBER 1, 2002

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded						\$ (2,943.42)
Refunds Sept-Nov 2001		(\$0.0495)	153,124	\$7,579.64		\$ 4,636.22
December, 2001	Firm @	(\$0.0017)	126,151	\$214.46		
	Opt. @	\$0.0000	0	\$0.00	\$214.46	\$ 4,850.68
				-----		
January, 2002	Firm @	(\$0.0017)	286,498	\$487.05		
	Opt. @	\$0.0000	0	\$0.00	\$487.05	\$ 5,337.73
				-----		
February	Firm @	(\$0.0017)	228,558	\$388.55		
	Opt. @	\$0.0000	0	\$0.00	\$388.55	\$ 5,726.28
				-----		
March	Firm @	(\$0.0017)	233,377	\$396.74		
	Opt. @	\$0.0000	0	\$0.00	\$396.74	\$ 6,123.02
				-----		
April	Firm @	(\$0.0017)	179,134	\$304.53		
	Opt. @	\$0.0000	0	\$0.00	\$304.53	\$ 6,427.55
				-----		
May	Firm @	(\$0.0017)	85,746	\$145.77		
	Opt. @	\$0.0000	0	\$0.00	\$145.77	\$ 6,573.32
				-----		
June	Firm @	(\$0.0017)	54,611	\$92.84		
	Opt. @	\$0.0000	0	\$0.00	\$92.84	\$ 6,666.16
				-----		
July	Firm @	(\$0.0017)	33,831	\$57.51		
	Opt. @	\$0.0000	0	\$0.00	\$57.51	\$ 6,723.67
				-----		
August	Firm @	(\$0.0017)	32,687	\$55.57		
	Opt. @	\$0.0000	0	\$0.00	\$55.57	\$ 6,779.24
				-----		
September	Firm @	(\$0.0017)	0	\$0.00		
	Opt. @	\$0.0000	0	\$0.00	\$0.00	\$ 6,779.24
				-----		
October	Firm @	(\$0.0017)	0	\$0.00		
	Opt. @	\$0.0000	0	\$0.00	\$0.00	\$ 6,779.24
				-----		
November	Firm @	(\$0.0017)	0	\$0.00		
	Opt. @	\$0.0000	0	\$0.00	\$0.00	\$ 6,779.24
				-----		

ATMOS ENERGY CORPORATION  
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT  
PALMYRA DISTRICT, MISSOURI - AREA P

<u>MONTH</u>	<u>BEGINNING</u> <u>BALANCE</u>	<u>ADDITIONAL</u> <u>REFUNDS</u>	<u>AMOUNTS</u> <u>REFUNDED</u>	<u>ENDING</u> <u>BALANCE</u>	<u>AVERAGE</u> <u>BALANCE</u>	<u>INTEREST</u>	
July 2001	(\$13,162.89)	\$ (3,532.00)	\$1,575.68	(\$15,119.21)	(\$14,141.05)	(\$80.01)	
August	(\$15,199.22)	\$ -	\$1,693.74	(\$13,505.47)	(\$14,352.35)	(\$81.21)	
September	(\$13,586.68)	\$ -	1,516.63	(\$12,070.05)	(\$12,828.37)	(\$72.58)	
October	(\$12,142.63)	\$ -	1,832.04	(\$10,310.59)	(\$11,226.61)	(\$54.26)	
November	(\$10,364.85)	\$ -	4,230.96	(\$6,133.89)	(\$8,249.37)	(\$39.87)	
December	(\$6,173.76)	\$ -	214.46	(\$5,959.30)	(\$6,066.53)	<u>(\$29.32)</u> (\$357.25)	
January, 2002	(\$5,988.62)	\$ -	487.05	(\$5,501.57)	(\$5,745.10)	(\$22.22)	
February	(\$5,523.79)	\$ -	388.55	(\$5,135.24)	(\$5,329.52)	(\$20.61)	
March	(\$5,155.85)	\$ -	396.74	(\$4,759.11)	(\$4,957.48)	<u>(\$19.17)</u> (\$62.00)	
April, 2002	(\$4,778.28)	\$ -	304.53	(\$4,473.76)	(\$4,626.02)	(\$14.57)	
May	(\$4,488.33)	\$ -	145.77	(\$4,342.56)	(\$4,415.44)	(\$13.91)	
June	(\$4,356.47)	\$ -	92.84	(\$4,263.63)	(\$4,310.05)	<u>(\$13.58)</u> (\$42.06)	
July, 2002	(\$4,277.21)	\$ -	57.51	(\$4,219.70)	(\$4,248.45)	(\$13.28)	
August (1)	(\$4,232.98)	\$ 10,482.10	55.57	\$6,304.69	\$1,035.86	\$3.24	(\$471.35)

(1) Additional Refund Column reflects interest schedule adjustment.

ATMOS ENERGY CORPORATION  
REFUND ADJUSTMENT CALCULATION  
NEELYVILLE, MISSOURI - AREA U

	<u>FERC Docket No.</u>	<u>Total Refund</u>
1. Factor R1 :		
Not Applicable to this Filing		\$0.00
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance from the December 1, 2000 - December 1, 2001 filing (Exhibit III-A)		\$165.58
4. Factor i :		
Interest on the "Refund Due Customers" Account (Exhibit III-B)		<u>\$ 106.36</u>
		\$271.94
5. Factor Vt:		
Total Sales	370,122	
Less Transportation	<u>0</u>	
		370,122
6. Computation of Refund Adjustment:		
\$271.94		
-----	=	
370,122	\$0.000735 per Ccf or	<u>\$0.0007</u>

ATMOS ENERGY CORPORATION  
 COMPUTATION OF PGA REFUNDS - NEELYVILLE (AREA U)  
 DECEMBER 1, 2000 TO DECEMBER 1, 2001

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
	Balance to be Refunded					(\$387.33)
	Refunds Sept-Nov 2002	(\$0.0025)	51,130	\$127.83	\$127.83	(\$259.51)
	December, 2000 Firm @	(\$0.0009)	94,805	\$85.32		
	Opt. @	\$0.0000	0	\$0.00	\$85.32	(\$174.19)
				-----		
January, 2001	Firm @	(\$0.0009)	122,067	\$109.86		
	Opt. @	\$0.0000	0	\$0.00	\$109.86	(\$64.33)
February	Firm @	(\$0.0009)	80,171	\$72.15		
	Opt. @	\$0.0000	0	\$0.00	\$72.15	\$7.83
March	Firm @	(\$0.0009)	58,411	\$52.57		
	Opt. @	\$0.0000	0	\$0.00	\$52.57	\$60.40
April	Firm @	(\$0.0009)	40,034	\$36.03		
	Opt. @	\$0.0000	0	\$0.00	\$36.03	\$96.43
				\$0.00		
May	Firm @	(\$0.0009)	11,928	\$10.74		
	Opt. @	\$0.0000	0	\$0.00	\$10.74	\$107.17
June	Firm @	(\$0.0009)	13,171	\$11.85		
	Opt. @	\$0.0000	0	\$0.00	\$11.85	\$119.02
July	Firm @	(\$0.0009)	1,038	\$0.93		
	Opt. @	\$0.0000	0	\$0.00	\$0.93	\$119.95
August	Firm @	(\$0.0009)	6,326	\$5.69		
	Opt. @	\$0.0000	0	\$0.00	\$5.69	\$125.64
				\$0.00		
September	Firm @	(\$0.0009)	5,685	\$5.12		
	Opt. @	\$0.0000	0	\$0.00	\$5.12	\$130.76
October	Firm @	(\$0.0009)	14,425	\$12.98		
	Opt. @	\$0.0000	0	\$0.00	\$12.98	\$143.74
November	Firm @	(\$0.0009)	24,269	\$21.84		
	Opt. @	\$0.0000	0	\$0.00	\$21.84	\$165.58





Atmos Energy Corporation  
Consolidated District  
AREA P & U  
Demand

Month	Gas Purchases			Demand RPGA	Cost less RPGA (difference) (d)-(e)	Firm Sales Mcf	Cumulative DCCB Subject to Interest (f)*(g)	Cumulative Total (h) + (i)	Interest (i - 3 Yr Avg) * ((Prime Inter -1%) (12))
	Mcf	Cost	Cost/Mcf						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Jun-01	85,861	\$ 43,626	\$ 0.51	\$ 0.642	\$ (0.13)	51,025	\$ (6,832.42)		
Jul-01	85,861	\$ 43,635	\$ 0.51	\$ 0.642	\$ (0.13)	34,638	\$ (4,634.51)	\$ (11,466.93)	
Aug-01	85,861	\$ 43,575	\$ 0.51	\$ 0.642	\$ (0.13)	30,827	\$ (4,146.18)	\$ (8,780.70)	
Sep-01	85,861	\$ 43,393	\$ 0.51	\$ 0.642	\$ (0.14)	35,548	\$ (4,856.35)	\$ (9,002.53)	
Oct-01	85,861	\$ 43,390	\$ 0.51	\$ 0.642	\$ (0.14)	69,139	\$ (9,447.46)	\$ (14,303.81)	
Nov-01	85,861	\$ 43,513	\$ 0.51	\$ 0.735	\$ (0.23)	113,909	\$ (25,995.50)	\$ (35,442.96)	
Dec-01	85,861	\$ 43,525	\$ 0.51	\$ 0.735	\$ (0.23)	179,164	\$ (40,862.95)	\$ (66,858.45)	(\$372.44)
Jan-02	85,861	\$ 43,553	\$ 0.51	\$ 0.735	\$ (0.23)	303,370	\$ (69,091.38)	\$ (109,954.33)	(\$507.12)
Feb-02	85,861	\$ 43,766	\$ 0.51	\$ 0.735	\$ (0.23)	258,869	\$ (58,314.43)	\$ (127,405.81)	(\$561.65)
Mar-02	85,861	\$ 43,888	\$ 0.51	\$ 0.735	\$ (0.22)	250,560	\$ (56,086.06)	\$ (114,400.48)	(\$521.01)
Apr-02	85,861	\$ 43,631	\$ 0.51	\$ 0.735	\$ (0.23)	180,405	\$ (40,922.41)	\$ (97,008.47)	(\$466.66)
May-02	85,861	\$ 43,559	\$ 0.51	\$ 0.735	\$ (0.23)	81,657	\$ (18,592.07)	\$ (59,514.48)	(\$349.49)
	1,030,332	\$ 523,054				1,589,110	\$ -	\$ (654,136.94)	(\$2,778.37)

The tariff on sheet 53 paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of United Cities average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding April 1, 2000 ..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$52,323 during the ACA period June 2001 - May 2002, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg	10% of 3 Yr Avg
'98-'99	\$ 523,063	\$1,569,681/3 = \$ 523,227	
'99-'00	\$ 523,249		
'00-'01	\$ 523,369		10% x \$523,227 = \$ 52,323
	<u>\$ 1,569,681</u>		

Atmos Energy Corporation  
Consolidated District  
AREA P & U  
Commodity

Month	Gas Purchases		Commodity RPGA	Cost less RPGA (difference) (d)-(e)	Total Sales Mcf	Cumulative DCCB Subject to Interest (f)*(g)	Cumulative Total (h) + (i)	Interest (i - 3 Yr Avg) * ((Prime Inter -1%) (12))	
	Mcf	Cost							Cost/Mcf
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Jun-01	130,500	\$ 218,950	\$ 1.68	\$ 9.297	\$ (7.62)	52,180	\$ (397,569.38)		
Jul-01	124,310	\$ 184,918	\$ 1.49	\$ 6.729	\$ (5.24)	35,371	\$ (185,396.13)	\$ (582,965.51)	
Aug-01	102,300	\$ 212,622	\$ 2.08	\$ 6.729	\$ (4.65)	32,274	\$ (150,091.86)	\$ (335,487.99)	
Sep-01	69,300	\$ 202,571	\$ 2.92	\$ 6.729	\$ (3.81)	36,588	\$ (139,250.39)	\$ (289,342.24)	
Oct-01	102,000	\$ 380,746	\$ 3.73	\$ 6.729	\$ (3.00)	71,133	\$ (213,128.95)	\$ (352,379.33)	
Nov-01	114,800	\$ 634,841	\$ 5.53	\$ 3.989	\$ 1.54	116,528	\$ 179,565.69	\$ (33,563.26)	
Dec-01	229,266	\$ 1,054,461	\$ 4.60	\$ 3.989	\$ 0.61	184,470	\$ 112,580.61	\$ 292,146.30	
Jan-02	248,258	\$ 1,255,112	\$ 5.06	\$ 3.989	\$ 1.07	309,898	\$ 330,561.26	\$ 443,141.87	
Feb-02	130,462	\$ 1,148,496	\$ 8.80	\$ 3.989	\$ 4.81	264,581	\$ 1,273,773.05	\$ 1,604,334.31	
Mar-02	100,340	\$ 1,001,475	\$ 9.98	\$ 3.989	\$ 5.99	255,240	\$ 1,529,349.23	\$ 2,803,122.28	
Apr-02	235,380	\$ 522,014	\$ 2.22	\$ 3.989	\$ (1.77)	183,625	\$ (325,245.65)	\$ 1,204,103.57	
May-02	126,790	\$ 300,597	\$ 2.37	\$ 3.989	\$ (1.62)	84,152	\$ (136,172.59)	\$ (461,418.25)	
	1,713,706	\$ 7,116,803			\$ -	1,626,040	\$ -	\$ 4,291,691.74	\$8,493.54

The tariff on sheet 53 paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of United Cities average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding April 1, 2000 ..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$84,358 during the ACA period June 2001 - May 2002, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'98-'99	\$ 5,545,389	\$25,307,308/3 = \$ 8,435,769
'99-'00	\$ 5,975,304	
'00-'01	\$ 13,786,616	
	\$ 25,307,308	10% of 3 Yr Avg
		10% x \$8,435,769 = \$84,358

Atmos Energy Corporation  
Neelyville District  
Area U  
Demand

Month	Gas Purchases			Demand RPGA (e)	Cost less RPGA (difference) (d)-(e) (f)	Firm Sales Mcf (g)	Cumulative DCCB Subject to Interest (f)*(g) (h)	Cumulative Total (h) + (i) (i)	Interest (i - 3 Yr Avg) * ((Prime Inter -1% /12))
	Mcf (b)	Cost (c)	Cost/Mcf (d)						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Jun-01	3,285	\$ 2,228	\$ 0.68	\$ 0.678	\$ 0.00	1,317	\$ 0.35		
Jul-01	3,285	\$ 2,228	\$ 0.68	\$ 0.678	\$ 0.00	104	\$ 0.03	\$ 0.38	
Aug-01	3,285	\$ 2,228	\$ 0.68	\$ 0.678	\$ 0.00	633	\$ 0.17	\$ 0.20	
Sep-01	3,285	\$ 2,228	\$ 0.68	\$ 0.678	\$ 0.00	569	\$ 0.09	\$ 0.25	
Oct-01	3,285	\$ 2,228	\$ 0.68	\$ 0.678	\$ 0.00	1,443	\$ 0.22	\$ 0.31	
Nov-01	3,285	\$ 2,430	\$ 0.74	\$ 0.620	\$ 0.12	2,427	\$ 290.42	\$ 290.63	
Dec-01	3,285	\$ 2,359	\$ 0.72	\$ 0.620	\$ 0.10	3,774	\$ 370.26	\$ 660.68	
Jan-02	3,285	\$ 2,222	\$ 0.68	\$ 0.620	\$ 0.06	8,176	\$ 461.87	\$ 832.13	
Feb-02	3,285	\$ 2,252	\$ 0.69	\$ 0.620	\$ 0.07	7,260	\$ 474.80	\$ 936.67	
Mar-02	3,285	\$ 2,255	\$ 0.69	\$ 0.620	\$ 0.07	6,343	\$ 422.24	\$ 897.03	
Apr-02	3,285	\$ 2,049	\$ 0.62	\$ 0.620	\$ 0.00	4,005	\$ 15.39	\$ 437.62	
May-02	3,285	\$ 2,039	\$ 0.62	\$ 0.620	\$ 0.00	963	\$ 0.60	\$ 15.99	
	39,420	\$ 26,746			\$ -	37,012	\$ -	\$ 4,071.88	\$0.00

The tariff on sheet 53 paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of United Cities average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding April 1, 2000 ..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$2,477 during the ACA period June 2001 - May 2002, the terms for carrying costs do not appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'98-'99	\$ 25,958	\$74,308/3 = \$ 24,769
'99-'00	\$ 22,695	
'00-'01	\$ 25,654	
	\$ 74,308	10% of 3 Yr Avg
		10% x \$24,769 = \$2,477

Atmos Energy Corporation  
Neelyville District  
Area U  
Commodity

Month	Gas Purchases			Commodity RPGA	Cost less RPGA (difference) (d)-(e)	Total Sales Mcf	Cumulative DCCB Subject to Interest (f)*(g)	Cumulative Total (h) + (i)	Interest (i - 3 Yr Avg) * ((Prime Inter -1%) /12))
	Mcf	Cost	Cost/Mcf						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Jun-01	502	\$ 2,787	\$ 5.55	\$ 12.276	\$ (6.72)	1,317	\$ (8,857.11)		
Jul-01	358	\$ 2,868	\$ 8.01	\$ 6.789	\$ 1.22	104	\$ 126.83	\$ (8,730.28)	
Aug-01	343	\$ 2,029	\$ 5.92	\$ 6.789	\$ (0.87)	633	\$ (552.11)	\$ (425.28)	
Sep-01	403	\$ 1,943	\$ 4.82	\$ 6.789	\$ (1.97)	569	\$ (1,118.81)	\$ (1,670.92)	
Oct-01	1,501	\$ 3,917	\$ 2.61	\$ 6.789	\$ (4.18)	1,443	\$ (6,028.44)	\$ (7,147.25)	
Nov-01	2,772	\$ 14,674	\$ 5.29	\$ 4.387	\$ 0.91	2,427	\$ 2,200.22	\$ (3,828.22)	
Dec-01	5,497	\$ 18,770	\$ 3.41	\$ 4.387	\$ (0.97)	3,774	\$ (3,669.58)	\$ (1,469.36)	
Jan-02	6,000	\$ 25,596	\$ 4.27	\$ 4.387	\$ (0.12)	8,176	\$ (988.67)	\$ (4,658.24)	
Feb-02	4,212	\$ 15,690	\$ 3.73	\$ 4.387	\$ (0.66)	7,260	\$ (4,805.86)	\$ (5,794.52)	
Mar-02	3,986	\$ 20,025	\$ 5.02	\$ 4.387	\$ 0.64	6,343	\$ 4,038.80	\$ (767.06)	
Apr-02	940	\$ 6,230	\$ 6.63	\$ 4.387	\$ 2.24	4,005	\$ 8,973.01	\$ 13,011.81	
May-02	650	\$ 4,415	\$ 6.79	\$ 4.387	\$ 2.41	963	\$ 2,316.98	\$ 11,289.99	
	27,164	\$ 118,944	\$ 4.38	\$ 4.387	\$ (0.01)	37,012	\$ (306.50)	\$ (10,189.33)	\$0.00

The tariff on sheet 53 paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of United Cities average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding April 1, 2000 ..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$19,439 during the ACA period June 2001 - May 2002, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg	10% of 3 Yr Avg
'98-'99	\$ 98,269	\$583,168/3 = \$ 194,389	
'99-'00	\$ 109,292		
'00-'01	\$ 375,608	10% x \$194,389 =	\$19,439
	\$583,168		