ATMOS energy

October 16, 2007

VIA FEDERAL EXPRESS

Ms. Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison, Suite 220
Jefferson City, MO 65101

Dear Ms. Dale:

Atmos Energy Corporation herewith submits for filing the 2nd Revised Sheet No. 44 for all areas of Missouri which replaces the 1st Revised Sheet No. 44. Also enclosed with 2nd Revised Sheet No. 44 are the supplementary sheets setting forth the detailed calculations of each revised PGA.

This filing reflects an increase in rates for the Western area of Butler of 19.5% but a decrease in rates for the Western area of Rich Hill/Hume of (1.67%). This filing also reflects an increase in rates for the Northeastern area of Kirksville of 33.43% and an increase in the Northeastern area of Hannibal/Canton/Bowling Green/ Palmyra of 14.08%. The results for the Southeastern area for the old SEMO region is an increase of 13% and a decrease for Neelyville of (19.87%).

Your review and approval of these sheets to become effective November 1, 2007 are respectfully requested. Please address any correspondence to my attention at Atmos Energy Corporation, 5430 LBJ Freeway, Suite 600, Dallas, TX 75240-2601. If you have any questions, please feel free to contact me at (972) 855-3115.

Sincerely,

Judy Dunlap

Judy Dunlap
Rate Analyst, Rate Administration

Enclosures

pc: Office of Public Counsel
Patricia Childers

Atmos Energy Corporation — FOR: ALL AREAS
Name of Issuing Corporation — Community, Town or City

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)

ADJUSTMENT STATEMENT

As provided in this Purchased Gas Adjustment Clause, the following adjustments per Ccf by customer classification will be made to the Company's rate schedules:

Customer Classification		RPGA		ACA		Total PGA
West Area:						
Firm Sales	$	0.85790	$	(0.15820)	$	0.69970
Firm Sales - (a)	$	0.85790	$	0.15090	$	1.00880
Interruptible Sales	$	0.81510	$	(0.15910)	$	0.65600
Interruptible Sales - (a)		NA				
Transportation	$	-	$	-	$	-
Kirksville Area:						
Firm Sales	$	0.94250	$	(0.15500)	$	0.78750
Interruptible Sales	$	0.85590	$	(0.16250)	$	0.69340
Transportation	$	-	$	-	$	-
Northeast Area:						
Firm Sales	$	0.89940	$	(0.11180)	$	0.78760
Interruptible Sales	$	0.83290	$	(0.08980)	$	0.74310
Transportation	$	-	$	-	$	-
Southeast Area:						
Firm Sales	$	1.03770	$	(0.11440)	$	0.92330
Firm Sales - (b)	$	1.03770	$	(0.20220)	$	0.83550
Interruptible Sales	$	0.92030	$	(0.15840)	$	0.76190
Interruptible Sales - (b)		NA				
Transportation	$	-	$	-	$	-

(a) Old Greeley Division
(b) Old Neelyville Division

DATE OF ISSUE: October 16, 2007 (3 day year) **DATE EFFECTIVE:** November 1, 2007 (month day year)

ISSUED BY: Patricia Childers (Name of Officer) — Vice President-Rates and Regulatory Affairs (Title) — Franklin, TN (Address)

Percentage of PGA Increase/Decrease for November 2007
All Areas of Missouri by Division - FIRM CUSTOMERS

West Area
FIRM

	PGA	ACA	Total PGA	Vs May 07	Vs Apr 07	Vs Nov 06
11/1/2007	$0.85790	($0.15820)	$0.69970	19.50%	-4.66%	-5.88%
5/1/2007	$0.72090	($0.13540)	$0.58550		-20.22%	-21.24%
4/1/2007	$0.86930	($0.13540)	$0.73390			
11/1/2006	$0.87880	($0.13540)	$0.74340			

Kirksville Area
FIRM

	PGA	ACA	Total PGA	Vs May 07	Vs Apr 07	Vs Nov 06
11/1/2007	$0.94250	($0.15500)	$0.78750	33.43%	14.80%	14.80%
5/1/2007	$0.80710	($0.21690)	$0.59020		-13.97%	-13.97%
4/1/2007	$0.90290	($0.21690)	$0.68600			
11/1/2006	$0.90290	($0.21690)	$0.68600			

Southeast Missouri Area
FIRM

	PGA	ACA	Total PGA	Vs May 07	Vs Apr 07	Vs Nov 06
11/1/2007	$1.03770	($0.11440)	$0.92330	13.00%	-2.03%	-2.94%
5/1/2007	$0.87680	($0.05970)	$0.81710		-13.30%	-14.11%
4/1/2007	$1.00210	($0.05970)	$0.94240			
11/1/2006	$1.01100	($0.05970)	$0.95130			

Northeast Missouri Area (Bowling Green/Hannibal/Canton/Palmyra)
FIRM

	PGA	ACA	Total PGA	Vs May 07	Vs Apr 07	Vs Nov 06
11/1/2007	$0.89940	($0.11180)	$0.78760	14.08%	-6.32%	-6.32%
5/1/2007	$0.78040	($0.09000)	$0.69040		-17.88%	-17.88%
4/1/2007	$0.93070	($0.09000)	$0.84070			
11/1/2006	$0.93070	($0.09000)	$0.84070			

Southeast Missouri Area (Old Neelyville)
FIRM

	PGA	ACA	Total PGA	Vs May 07	Vs Apr 07	Vs Nov 06
11/1/2007	$1.03770	($0.20220)	$0.83550	-19.84%	-28.44%	-29.07%
5/1/2007	$0.87680	$0.16550	$1.04230		-10.73%	-11.51%
4/1/2007	$1.00210	$0.16550	$1.16760			
11/1/2006	$1.01240	$0.16550	$1.17790			

West Area (Old Greeley)

FIRM	PGA	ACA	Total PGA	Vs May 07	Vs Apr 07	Vs Nov 06
11/1/2007	$0.85790	$0.15090	$1.00880	-1.67%	-14.09%	-12.50%
5/1/2007	$0.72090	$0.30500	$1.02590		-12.64%	-11.02%
4/1/2007	$0.86930	$0.30500	$1.17430			
11/1/2006	$0.84790	$0.30500	$1.15290			

Percentage of PGA Increase/Decrease for November 2007
All Areas of Missouri by Division - INTERRUPTIBLE CUSTOMERS

West Area
INTERRUPTIBLE

	PGA	ACA	Total PGA	Vs. May 07	Vs. Apr 07	Vs. Nov 06
11/1/2007	$0.81510	($0.15910)	$0.65600	20.65%	-5.22%	-5.80%
5/1/2007	$0.67370	($0.13000)	$0.54370		-21.44%	-21.93%
4/1/2007	$0.82210	($0.13000)	$0.69210			
11/1/2006	$0.82640	($0.13000)	$0.69640			

Kirksville Area
INTERRUPTIBLE

	PGA	ACA	Total PGA	Vs. May 07	Vs. Apr 07	Vs. Nov 06
11/1/2007	$0.85590	($0.16250)	$0.69340	30.93%	10.87%	10.87%
5/1/2007	$0.71230	($0.18270)	$0.52960		-15.32%	-15.32%
4/1/2007	$0.80810	($0.18270)	$0.62540			
11/1/2006	$0.80810	($0.18270)	$0.62540			

Southeast Missouri Area
INTERRUPTIBLE

	PGA	ACA	Total PGA	Vs. May 07	Vs. Apr 07	Vs. Nov 06
11/1/2007	$0.92030	($0.15840)	$0.76190	-26.39%	-34.34%	-37.47%
5/1/2007	$0.74560	$0.28940	$1.03500		-10.80%	-15.05%
4/1/2007	$0.87090	$0.28940	$1.16030			
11/1/2006	$0.92900	$0.28940	$1.21840			

Northeast Missouri Area (Bowling Green/Hannibal/Canton/Palmyra)
INTERRUPTIBLE

	PGA	ACA	Total PGA	Vs. May 07	Vs. Apr 07	Vs. Nov 06
11/1/2007	$0.83290	($0.08980)	$0.74310	15.39%	-6.45%	-6.45%
5/1/2007	$0.70470	($0.06070)	$0.64400		-18.92%	-18.92%
4/1/2007	$0.85500	($0.06070)	$0.79430			
11/1/2006	$0.85500	($0.06070)	$0.79430			

EXHIBIT I

ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
NORTHEAST MISSOURI AREA
(Bowling Green / Hannibal / Canton / Palmyra)

	Rate Schedules		Volume of Gas	Current Rates	Current Cost
FIXED GAS COST					
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	$3.3500	$382,342.20
	FS Capacity	Dth	399,468	$0.4028	$160,905.71
	FS Injection	Dth	399,468	$0.0033	$1,318.24
	FS Withdrawal	Dth	399,468	$0.0033	$1,318.24
	EFT Demand (FS - Winter)	Dth	46,500	$5.7000	$265,050.00
	EFT Demand (FS - Summer)	Dth	31,556	$4.7200	$148,944.32
TOTAL FACTOR D					$1,047,509.91
FIRM SALES (Ccf)					15,755,562
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					$0.0665
ANNUALIZED GAS COSTS					
FACTOR P:					
Spot Market	Commodity	Dth	999,609	$8.6153	$8,611,931.42
	Storage Withdrawals	Dth	691,156	$6.4690	$4,471,088.16
			1,690,765		$13,083,019.58
Panhandle Eastern Pipe Line Company					
	EFT Demand	Dth	96,540	$5.6900	$549,312.60
	EFT Demand (WS - Winter)	Dth	5,310	$5.7000	$30,267.00
	EFT Demand (WS - Summer)	Dth	3,836	$4.7200	$18,105.92
	IOS Demand	Dth	25,560	$3.3500	$85,626.00
	IOS Capacity	Dth	213,000	$0.4028	$85,796.40
	IOS Injection	Dth	213,000	$0.0033	$702.90
	IOS Withdrawal	Dth	213,000	$0.0033	$702.90
TOTAL FACTOR P					$13,853,533.30
TOTAL SALES (Ccf)					16,633,642
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES					$0.8329
FIRM GCA (FACTORS D+P)					$0.8994
NON-FIRM GCA (FACTOR P)					$0.8329

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
NORTHEAST AREA (BOWLING GREEN/HANNIBAL/CANTON/PALMYRA)
JUNE 1, 2006 THROUGH AUGUST 31, 2007

1. Invoiced Demand Cost (Exhibit II-A)	$791,806.31
2. ACA Balance for the period June 1, 2005 to May 31, 2006	$ (404,015.96)
3. Demand Cost Recovered (Exhibits II-B and II-D)	($707,218.68)
4. Interest on Under/(Over) Recovery	($26,810.48)
5. Demand Under/(Over)-Recovery	($346,238.81)
6. Invoiced Commodity Cost (Exhibit II-A)	$12,244,742.77
7. ACA Balance for the period June 1, 2005 to May 31, 2006	$ (892,043.23)
8. Commodity Cost Recovered (Exhibits II-B and II-D)	($12,767,862.52)
9. Interest on Under/(Over) Recovery	($78,124.96)
10. Commodity Under/(Over)-Recovery	($1,493,287.94)
11. Firm Sales	15,755,562
12. Demand ACA (Item 5 divided by Item 11)	($0.0220)
13. Total Sales (exluding transportation sales)	16,633,642
14. Commodity ACA (Item 10 divided by Item 13)	($0.0898)
15. Total ACA Applicable to Firm Customers (Items 12+14)	($0.1118)
16. Total ACA Applicable to Non-Firm Customers (Item 14)	($0.0898)

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
NORTHEAST AREA (BOWLING GREEN/HANNIBAL/CANTON/PALMYRA)
JUNE 1, 2006 THROUGH AUGUST 31, 2007

PANHANDLE EASTERN PIPE LINE COMPANY

MONTH	DEMAND COSTS	COMMODITY VOLUME	COMMODITY COST	TRANS COST	SPOT COMMODITY VOLUMES	SPOT COMMODITY COST	PROPANE STORAGE COST	HEDGING COSTS	CASHOUTS	STORAGE INJECTION	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	TOTAL GAS COST
JUNE, 2006	$52,825.55	259,496	$82,653.71	$1,781.25	156,000	$798,957.00	$0.00	$0.00	($46.66)	($582,982.51)	$4,726.29	$305,089.08	$357,914.63
JULY	$52,866.55	287,473	$85,137.06	$1,641.67	175,150	$914,907.26	$0.00	$0.00	$3,098.10	($699,035.86)	$1,906.31	$307,654.54	$360,521.09
AUGUST	$52,721.01	195,886	$82,041.33	$1,534.88	134,850	$839,264.24	$0.00	$0.00	($141.03)	($596,826.54)	$10,569.30	$336,442.18	$389,163.19
SEPTEMBER	$52,581.96	118,641	$83,202.15	$1,807.77	88,500	$532,092.38	$0.00	$0.00	$285.21	($260,024.31)	$20,811.48	$378,174.68	$430,756.64
OCTOBER	$52,595.02	190,459	$80,351.23	$4,704.57	121,250	$477,400.37	$0.00	$0.00	($7,269.06)	($146,106.39)	$149,186.68	$558,267.40	$610,862.42
NOVEMBER	$52,702.00	193,885	$120,521.56	$6,634.58	82,500	$557,163.38	$0.00	$7,814.52	($2,508.02)	($70,300.17)	$562,061.00	$1,181,386.85	$1,234,088.85
DECEMBER	$52,781.81	308,653	$121,284.02	$10,230.76	142,600	$970,672.00	$0.00	$31,139.02	$11,737.70	($106,420.90)	$599,320.79	$1,637,963.39	$1,690,745.20
JANUARY, 2007	$53,129.47	320,567	$122,006.47	$12,689.42	76,800	$473,846.43	$0.00	$145,825.58	$1,993.50	($29,179.54)	$1,287,619.33	$2,014,801.19	$2,067,930.66
FEBRUARY	$52,882.25	416,695	$122,210.91	$13,058.58	159,400	$1,133,297.73	$32,759.21	$121,299.60	($19,146.65)	($6,045.19)	$971,679.91	$2,369,114.10	$2,421,996.35
MARCH	$52,854.22	194,247	$119,775.98	$6,595.36	84,523	$580,733.52	$0.00	$85,388.72	$6,491.51	($72,408.22)	$422,840.14	$1,149,417.01	$1,202,271.23
APRIL	$52,593.09	510,967	$81,916.76	$7,312.60	182,433	$1,258,313.38	$0.00	$0.00	$6,776.88	($608,748.96)	$133,825.11	$879,395.77	$931,988.86
MAY	$52,859.03	325,826	$76,053.67	$4,908.63	179,800	$1,194,954.69	$0.00	$0.00	($3,380.64)	($929,657.29)	$0.00	$342,879.06	$395,738.09
JUNE	$52,847.07	313,298	$78,800.62	$4,504.72	159,000	$1,093,745.79	$0.00	$0.00	($4,435.32)	($898,007.54)	$0.00	$274,608.27	$327,455.34
JULY	$52,861.40	291,170	$79,693.90	$3,359.27	164,300	$988,759.97	$0.00	$0.00	($15,531.79)	($790,789.19)	$0.00	$265,492.16	$318,353.56
AUGUST	$52,705.88	237,924	$74,327.18	$3,919.22	120,900	$645,750.86	$0.00	$0.00	($2,117.93)	($477,822.24)	$0.00	$244,057.09	$296,762.97
TOTAL	$791,806.31	4,165,187	$1,409,976.55	$84,683.28	2,028,006	$12,459,859.00	$32,759.21	$391,467.44	($24,194.20)	($6,274,354.85)	$4,164,546.34	$12,244,742.77	$13,036,549.08

ATMOS ENERGY CORPORATION
COST RECOVERIES FROM TARIFF CUSTOMERS
NORTHEAST AREA (BOWLING GREEN/HANNIBAL/CANTON/PALMYRA)
JUNE 1, 2006 THROUGH AUGUST 31, 2007

MONTH	FIRM SALES	DEMAND RATE	DEMAND RECOVERIES	FIRM & INTERRUPTIBLE SALES	COMMODITY RATE	COMMODITY RECOVERIES	SCHOOL PROGRAM SALES	AGGREGATION & BALANCING FACTOR	SCHOOL PILOT PROGRAM RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
JUNE, 2006	332,400	$0.0464	$15,423.36	337,600	$0.8491	$286,656.16	1,620	$0.0040	$6.48	339,220	$302,086.00
JULY	278,522	$0.0464	$12,923.42	291,612	$0.8491	$247,607.75	3,650	$0.0040	$14.60	295,262	$260,545.77
AUGUST	304,840	$0.0464	$14,144.58	404,030	$0.8491	$343,061.87	5,240	$0.0040	$20.96	409,270	$357,227.41
SEPTEMBER	295,220	$0.0464	$13,698.21	341,480	$0.8491	$289,950.67	5,330	$0.0040	$21.32	346,810	$303,670.20
OCTOBER	569,250	$0.0464	$26,413.20	642,310	$0.8491	$545,385.42	25,290	$0.0040	$101.16	667,600	$571,899.78
NOVEMBER	1,203,640	$0.0464	$55,848.90	1,271,910	$0.8491	$1,079,978.78	45,090	$0.0040	$180.36	1,317,000	$1,136,008.04
DECEMBER	1,882,470	$0.0464	$87,346.61	1,990,170	$0.7943	$1,580,792.03	81,030	$0.0040	$324.12	2,071,200	$1,668,462.76
JANUARY, 2007	2,307,030	$0.0464	$107,046.19	2,425,840	$0.7943	$1,951,363.98	88,840	$0.0040	$355.36	2,514,680	$2,058,765.53
FEBRUARY	3,040,230	$0.0464	$141,066.67	3,165,610	$0.7943	$2,514,444.02	127,720	$0.0040	$510.88	3,293,330	$2,656,021.58
MARCH	2,376,920	$0.0464	$110,289.09	2,463,620	$0.7943	$1,956,853.37	44,250	$0.0040	$177.00	2,507,870	$2,067,319.45
APRIL	1,185,020	$0.0464	$54,984.93	1,244,640	$0.7943	$988,617.55	28,300	$0.0040	$113.20	1,272,940	$1,043,715.68
MAY	613,960	$0.0464	$28,487.74	637,970	$0.6440	$410,852.68	6,390	$0.0040	$25.56	644,360	$439,365.98
JUNE	271,810	$0.0464	$12,611.98	288,140	$0.6440	$185,562.16	43,650	$0.0040	$174.60	331,790	$198,348.74
JULY	314,850	$0.0464	$14,609.04	326,150	$0.6440	$210,040.60	4,280	$0.0040	$17.12	330,430	$224,666.76
AUGUST	265,620	$0.0464	$12,324.77	288,780	$0.6440	$185,974.32	3,100	$0.0040	$12.40	291,880	$198,311.49
ADJ TO BOOKS	0	$0.0000	$0.00	0	$0.0000	($11,333.97)	0	$0.0040	$0.00	0	($11,333.97)
TOTAL	15,241,782		$707,218.68	16,119,862		$12,765,807.40	513,780		$2,055.12	16,633,642	$13,475,081.20

EXHIBIT II-C

ATMOS ENERGY CORPORATION
TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
NORTHEAST AREA (BOWLING GREEN/HANNIBAL/CANTON/PALMYRA)
JUNE 1, 2006 THROUGH AUGUST 31, 2007

MONTH	TARIFF SALES	TRANS SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
JUNE, 2006	339,220	36,780	376,000	$0.0000	$0.00	$302,086.00
JULY	295,262	36,800	332,062	$0.0000	$0.00	$260,545.77
AUGUST	409,270	39,970	449,240	$0.0000	$0.00	$357,227.41
SEPTEMBER	346,810	30,430	377,240	$0.0000	$0.00	$303,670.20
OCTOBER	667,600	21,288	688,888	$0.0000	$0.00	$571,899.78
NOVEMBER	1,317,000	38,110	1,355,110	$0.0000	$0.00	$1,136,008.04
DECEMBER	2,071,200	39,180	2,110,380	$0.0000	$0.00	$1,668,462.76
JANUARY, 2007	2,514,680	43,560	2,558,240	$0.0000	$0.00	$2,058,765.53
FEBRUARY	3,293,330	39,290	3,332,620	$0.0000	$0.00	$2,656,021.58
MARCH	2,507,870	37,200	2,545,070	$0.0000	$0.00	$2,067,319.45
APRIL	1,272,940	74,310	1,347,250	$0.0000	$0.00	$1,043,715.68
MAY	644,360	57,180	701,540	$0.0000	$0.00	$439,365.98
JUNE	331,790	53,540	385,330	$0.0000	$0.00	$198,348.74
JULY	330,430	51,770	382,200	$0.0000	$0.00	$224,666.76
AUGUST	291,880	47,750	339,630	$0.0000	$0.00	$198,311.49
						($11,333.97)
TOTAL	16,633,642	647,158	17,280,800		$0.00	$13,475,081.20

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
NORTHEAST AREA (BOWLING GREEN/HANNIBAL/CANTON/PALMYRA)
JUNE 1, 2006 THROUGH AUGUST 31, 2007

DEMAND

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Demand	Demand Recoveries	Demand Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
JUNE, 2006	($404,598.96)	($15,423.36)	$52,825.55	($367,196.77)	($385,897.87)	6.25%	($2,009.88)
JULY	($367,196.77)	($12,923.42)	$52,866.55	($327,253.64)	($347,225.21)	6.25%	($1,808.46)
AUGUST	($327,253.64)	($14,144.58)	$52,721.01	($288,677.21)	($307,965.42)	6.25%	($1,603.99)
SEPTEMBER	($288,677.21)	($13,698.21)	$52,581.96	($249,793.45)	($269,235.33)	6.25%	($1,402.27)
OCTOBER	($249,793.45)	($26,413.20)	$52,595.02	($223,611.63)	($236,702.54)	6.25%	($1,232.83)
NOVEMBER	($223,611.63)	($55,848.90)	$52,702.00	($226,758.53)	($225,185.08)	6.25%	($1,172.84)
DECEMBER	($226,758.53)	($87,346.61)	$52,781.81	($261,323.33)	($244,040.93)	6.25%	($1,271.05)
JANUARY, 2007	($261,323.33)	($107,046.19)	$53,129.47	($315,240.05)	($288,281.69)	6.25%	($1,501.47)
FEBRUARY	($315,240.05)	($141,066.67)	$52,882.25	($403,424.47)	($359,332.26)	6.25%	($1,871.52)
MARCH	($403,424.47)	($110,289.09)	$52,854.22	($460,859.34)	($432,141.91)	6.25%	($2,250.74)
APRIL	($460,859.34)	($54,984.93)	$52,593.09	($463,251.18)	($462,055.26)	6.25%	($2,406.54)
MAY	($463,251.18)	($28,487.74)	$52,859.03	($438,879.89)	($451,065.54)	6.25%	($2,349.30)
JUNE	($438,879.89)	($12,611.98)	$52,847.07	($398,644.81)	($418,762.35)	6.25%	($2,181.05)
JULY	($398,644.81)	($14,609.04)	$52,861.40	($360,392.45)	($379,518.63)	6.25%	($1,976.66)
AUGUST	($360,392.45)	($12,324.77)	$52,705.88	($320,011.33)	($340,201.89)	6.25%	($1,771.88)
TOTALS		**($707,218.68)**	**$791,806.31**				**($26,810.48)**

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
NORTHEAST AREA (BOWLING GREEN/HANNIBAL/CANTON/PALMYRA)
JUNE 1, 2006 THROUGH AUGUST 31, 2007

COMMODITY

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Commodity	Commodity Recoveries	Commodity Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
JUNE, 2006	($888,771.23)	($285,918.24)	$305,089.08	($869,600.39)	($879,185.81)	6.25%	($4,579.09)
JULY	($869,600.39)	($248,853.21)	$307,654.54	($810,799.06)	($840,199.72)	6.25%	($4,376.04)
AUGUST	($810,799.06)	($344,677.03)	$336,442.18	($819,033.91)	($814,916.49)	6.25%	($4,244.36)
SEPTEMBER	($819,033.91)	($289,320.86)	$378,174.68	($730,180.10)	($774,607.00)	6.25%	($4,034.41)
OCTOBER	($730,180.10)	($542,256.36)	$558,267.40	($714,169.06)	($722,174.58)	6.25%	($3,761.33)
NOVEMBER	($714,169.06)	($1,080,175.26)	$1,181,386.85	($612,957.47)	($663,563.26)	6.25%	($3,456.06)
DECEMBER	($612,957.47)	($1,580,572.87)	$1,637,963.39	($555,566.95)	($584,262.21)	6.25%	($3,043.03)
JANUARY, 2007	($555,566.95)	($1,951,495.29)	$2,014,801.19	($492,261.05)	($523,914.00)	6.25%	($2,728.72)
FEBRUARY	($492,261.05)	($2,514,606.50)	$2,369,114.10	($637,753.45)	($565,007.25)	6.25%	($2,942.75)
MARCH	($637,753.45)	($1,956,277.58)	$1,149,417.01	($1,444,614.02)	($1,041,183.73)	6.25%	($5,422.83)
APRIL	($1,444,614.02)	($984,698.57)	$879,395.77	($1,549,916.82)	($1,497,265.42)	6.25%	($7,798.26)
MAY	($1,549,916.82)	($408,759.86)	$342,879.06	($1,615,797.62)	($1,582,857.22)	6.25%	($8,244.05)
JUNE	($1,615,797.62)	($185,707.73)	$274,608.27	($1,526,897.07)	($1,571,347.35)	6.25%	($8,184.10)
JULY	($1,526,897.07)	($208,707.46)	$265,492.16	($1,470,112.37)	($1,498,504.72)	6.25%	($7,804.71)
AUGUST	($1,470,112.37)	($185,835.69)	$244,057.09	($1,411,890.98)	($1,441,001.67)	6.25%	($7,505.22)
TOTALS		**($12,767,862.52)**	**$12,244,742.77**				**($78,124.96)**

EXHIBIT I

ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
NORTHEAST MISSOURI AREA
(Kirksville)

		Rate Schedules		Volume of Gas	Current Rates	Current Cost
FIXED GAS COST						
FACTOR D:						
ANR Pipeline Company						
		ETS Demand - Contract 50 (Winter)	Dth	19,250	$6.2680	$120,659.00
		ETS Demand - Contract 50 (Summer)	Dth	7,833	$6.2680	$49,097.24
		FTS Demand (Winter)	Dth	19,000	$5.6600	$107,540.00
		FTS Demand (Summer)	Dth	6,749	$9.1600	$61,820.84
		FSS Demand	Dth	46,626	$2.4210	$112,881.55
		FSS Capacity	Dth	194,275	$0.3946	$76,660.92
		FSS Injection	Dth	194,275	$0.0123	$2,389.58
TOTAL FACTOR D						$531,049.13
FIRM SALES (Ccf)						6,131,820
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES						$0.0866
ANNUALIZED GAS COSTS						
FACTOR P:						
Spot Market		Commodity	Dth	351,293	$8.6153	$3,026,494.58
		Storage Withdrawals	Dth	389,851	$6.5570	$2,556,253.01
				741,144		$5,582,747.59
ANR Pipeline Company						
		ETS Demand - Contract 1	Dth	46,200	$8.2680	$381,981.60
		FSS Demand	Dth	3,516	$2.5640	$9,014.60
		FSS Capacity	Dth	15,980	$0.3946	$6,305.68
		FSS Injection	Dth	15,980	$0.0123	$196.55
		NSS Demand	Dth	18,000	$6.1480	$110,664.00
TOTAL FACTOR P						$6,090,910.02
TOTAL SALES (Ccf)						7,116,720
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES						$0.8559
FIRM GCA (FACTORS D+P)						$0.9425
NON-FIRM GCA (FACTOR P)						$0.8559

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA BALANCE
NORTHEAST AREA (KIRKSVILLE)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

1.	Invoiced Demand Costs (Exhibit II-A)	$528,534.21
2.	Demand ACA Balance for the period September 1, 2005 to August 31, 2006	$0.00
3.	Demand Costs Recovered (Exhibit II-B)	($484,997.75)
4.	Interest on Under/(Over) Recovery (Exhibit II-D)	$2,426.86
5.	Demand Under/(Over)-Recovery	$45,963.32
6.	Invoiced Commodity Costs (Exhibit II-A)	$4,946,699.10
7.	Commodity ACA Balance for the period September 1, 2005 to August 31, 2006	($1,421,864.74)
8.	Commodity Costs Recovered (Exhibit II-B)	($4,594,331.05)
9.	Interest on Under/(Over) Recovery (Exhibit II-D)	($86,911.94)
10.	Commodity Under/(Over)-Recovery	($1,156,408.63)
11.	Firm Sales	6,131,820
12.	Demand ACA (Item 5 divided by Item 11)	$0.0075
13.	Total Sales	7,116,720
14.	Commodity ACA (Item 10 divided by Item 13)	($0.1625)
15.	Total ACA Applicable to Firm Customers (Items 12+14)	($0.1550)
16.	Total ACA Applicable to Non-Firm Customers (Item 14)	($0.1625)

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
NORTHEAST AREA (KIRKSVILLE)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

ANR PIPELINE

MONTH	DEMAND	COMMODITY COSTS	SPOT COMMODITY VOLUMES	SPOT COMMODITY COSTS	HEDGING COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	TOTAL GAS COSTS
SEPTEMBER 2006	$31,676.98	$52,637.27	74,957	$429,503.61	$0.00	($310,898.63)	$7,437.41	$79.79	$178,759.45	$210,436.43
OCTOBER	$31,676.98	$51,538.65	92,750	$350,040.00	$0.00	($204,815.14)	$66,846.20	($4,309.17)	$259,300.54	$290,977.52
NOVEMBER	$61,445.17	$51,588.63	47,907	$321,264.34	$12,760.01	($62,222.76)	$158,091.54	($6,068.16)	$475,413.60	$536,858.77
DECEMBER	$61,445.17	$51,337.92	34,100	$227,310.60	$7,241.20	($86,925.07)	$426,601.66	$1,842.16	$627,408.47	$688,853.64
JANUARY 2007	$61,445.17	$54,306.56	12,400	$68,894.40	$22,062.99	$0.00	$744,952.66	($4,325.82)	$885,890.79	$947,335.96
FEBRUARY	$61,445.17	$53,691.46	35,600	$236,860.09	$26,065.68	($39,317.78)	$675,736.49	($17,672.25)	$935,363.69	$996,808.86
MARCH	$61,445.17	$52,391.45	62,200	$418,884.80	$59,403.11	($152,064.94)	$131,420.54	($586.08)	$509,448.88	$570,894.05
APRIL	$31,590.88	$52,726.20	89,300	$560,414.00	$0.00	($261,478.38)	$69,502.41	($845.84)	$420,318.39	$451,909.27
MAY	$31,590.88	$52,987.86	85,250	$565,719.00	$0.00	($428,056.23)	$0.00	($637.29)	$190,013.34	$221,604.22
JUNE	$31,590.88	$49,367.31	59,457	$408,231.76	$0.00	($275,827.42)	$854.56	($13,070.84)	$169,555.37	$201,146.25
JULY	$31,590.88	$51,712.54	72,850	$455,749.60	$0.00	($340,141.06)	$0.00	($12,930.88)	$154,390.20	$185,981.08
AUGUST	$31,590.88	$51,380.46	79,050	$418,648.80	$0.00	($323,486.07)	$0.00	($5,706.81)	$140,836.38	$172,427.26
TOTAL	$528,534.21	$625,666.31	745,821	$4,461,521.00	$127,532.99	($2,485,233.48)	$2,281,443.47	($64,231.19)	$4,946,699.10	$5,475,233.31

EXHIBIT II-B

ATMOS ENERGY CORPORATION
COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
NORTHEAST AREA (KIRKSVILLE)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	FIRM SALES	FIRM DEMAND RATE	FIRM DEMAND RECOVERIES	FIRM COMMODITY RATE	FIRM COMMODITY RECOVERIES	INTERRUPTIBLE SALES	INTERRUPTIBLE COMMODITY RATE	INTERRUPTIBLE COMMODITY RECOVERIES	SCHOOL PROGRAM SALES	SCHOOL & BALANCING FACTOR	SCHOOL PROGRAM RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2006	113,950	$0.00000	$0.00	$1.13537	$129,375.41	77,800	$0.96041	$74,719.90	1,770	$0.0040	$7.08	193,520	$204,102.39
OCTOBER	229,780	$0.00000	$0.00	$1.13537	$260,885.32	93,850	$0.96041	$90,134.48	9,680	$0.0040	$38.72	333,310	$351,058.52
NOVEMBER	496,510	$0.00000	$0.00	$1.13537	$563,722.56	107,230	$0.96041	$102,984.76	19,300	$0.0040	$77.20	623,040	$666,784.52
DECEMBER	772,370	$0.09480	$73,220.68	$0.59120	$456,625.14	129,190	$0.62540	$80,795.43	29,070	$0.0040	$116.28	930,630	$610,757.52
JANUARY 2007	904,420	$0.09480	$85,739.02	$0.59120	$534,693.10	141,610	$0.62540	$88,562.89	31,870	$0.0040	$127.48	1,077,900	$709,122.49
FEBRUARY	1,335,850	$0.09480	$126,638.58	$0.59120	$789,754.52	149,570	$0.62540	$93,541.08	44,830	$0.0040	$179.32	1,530,250	$1,010,113.50
MARCH	973,050	$0.09480	$92,245.14	$0.59120	$575,267.16	94,650	$0.62540	$59,194.11	19,310	$0.0040	$77.24	1,087,010	$726,783.65
APRIL	493,400	$0.09480	$46,774.32	$0.59120	$291,698.08	62,520	$0.62540	$39,100.01	13,620	$0.0040	$54.48	569,540	$377,626.89
MAY	279,130	$0.09480	$26,461.52	$0.49540	$138,281.00	39,980	$0.52960	$21,173.41	3,120	$0.0040	$12.48	322,230	$185,928.41
JUNE	125,850	$0.09480	$11,930.58	$0.49540	$62,346.09	28,710	$0.52960	$15,204.82	1,240	$0.0040	$4.96	155,800	$89,486.45
JULY	126,000	$0.09480	$11,944.80	$0.49540	$62,420.40	29,540	$0.52960	$15,644.38	1,760	$0.0040	$7.04	157,300	$90,016.62
AUGUST	105,940	$0.09480	$10,043.11	$0.49540	$52,482.68	30,250	$0.52960	$16,020.40	0	$0.0040	$0.00	136,190	$78,546.19
ADJ TO BOOKS	0		$0.00	0	($20,816.38)	0		($181.97)					($20,998.35)
TOTAL	5,956,250		$484,997.75		$3,896,735.08	984,900		$696,893.69	175,570		$702.28	7,116,720	$5,079,328.80

EXHIBIT II-C

ATMOS ENERGY CORPORATION

TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS

KIRKSVILLE DISTRICT (AREA K)

SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	TARIFF SALES	TRANS SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
SEPTEMBER 2006	193,520	152,460	345,980	$0.0000	$0.00	$204,102.39
OCTOBER	333,310	138,828	472,138	$0.0000	$0.00	$351,058.52
NOVEMBER	623,040	200,980	824,020	$0.0000	$0.00	$666,784.52
DECEMBER	930,630	241,240	1,171,870	$0.0000	$0.00	$610,757.52
JANUARY 2007	1,077,900	291,900	1,369,800	$0.0000	$0.00	$709,122.49
FEBRUARY	1,530,250	280,660	1,810,910	$0.0000	$0.00	$1,010,113.50
MARCH	1,087,010	214,580	1,301,590	$0.0000	$0.00	$726,783.65
APRIL	569,540	186,820	756,360	$0.0000	$0.00	$377,626.89
MAY	322,230	116,570	438,800	$0.0000	$0.00	$185,928.41
JUNE	155,800	142,510	298,310	$0.0000	$0.00	$89,486.45
JULY	157,300	155,170	312,470	$0.0000	$0.00	$90,016.62
AUGUST	136,190	157,800	293,990	$0.0000	$0.00	$78,546.19
ADJ TO BOOKS						($20,998.35)
TOTAL	7,116,720	2,279,518	9,396,238		$0.00	$5,079,328.80

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
NORTHEAST AREA (KIRKSVILLE)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

DEMAND

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Demand	Demand Recoveries	Demand Gas Costs	Monthly Ending Balance	Interest Rate	Interest
SEPTEMBER 2006	$0.00	$0.00	$31,676.98	$31,676.98	6.25%	$164.98
OCTOBER	$31,676.98	$0.00	$31,676.98	$63,353.96	6.25%	$329.97
NOVEMBER	$63,353.96	$0.00	$61,445.17	$124,799.13	6.25%	$650.00
DECEMBER	$124,799.13	($73,220.68)	$61,445.17	$113,023.62	6.25%	$588.66
JANUARY 2007	$113,023.62	($85,739.02)	$61,445.17	$88,729.77	6.25%	$462.13
FEBRUARY	$88,729.77	($126,638.58)	$61,445.17	$23,536.36	6.25%	$122.59
MARCH	$23,536.36	($92,245.14)	$61,445.17	($7,263.61)	6.25%	($37.83)
APRIL	($7,263.61)	($46,774.32)	$31,590.88	($22,447.05)	6.25%	($116.91)
MAY	($22,447.05)	($26,461.52)	$31,590.88	($17,317.69)	6.25%	($90.20)
JUNE	($17,317.69)	($11,930.58)	$31,590.88	$2,342.61	6.25%	$12.20
JULY	$2,342.61	($11,944.80)	$31,590.88	$21,988.69	6.25%	$114.52
AUGUST	$21,988.69	($10,043.11)	$31,590.88	$43,536.46	6.25%	$226.75
TOTALS		**($484,997.75)**	**$528,534.21**			**$2,426.86**

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
NORTHEAST AREA (KIRKSVILLE)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

COMMODITY

Average of Ending and Beginning Balances Plus Interest as of:

	Begin Balance Commodity	Commodity Recoveries	Commodity Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
SEPTEMBER 2006	**($1,421,860.74)**	($192,242.33)	$178,759.45	($1,435,343.62)	($1,428,602.18)	6.25%	($7,440.64)
OCTOBER	($1,435,343.62)	($350,784.42)	$259,300.54	($1,526,827.50)	($1,481,085.56)	6.25%	($7,713.99)
NOVEMBER	($1,526,827.50)	($666,597.36)	$475,413.60	($1,718,011.26)	($1,622,419.38)	6.25%	($8,450.10)
DECEMBER	($1,718,011.26)	($537,369.46)	$627,408.47	($1,627,972.25)	($1,672,991.76)	6.25%	($8,713.50)
JANUARY 2007	($1,627,972.25)	($623,147.20)	$885,890.79	($1,365,228.66)	($1,496,600.46)	6.25%	($7,794.79)
FEBRUARY	($1,365,228.66)	($882,792.02)	$935,363.69	($1,312,656.99)	($1,338,942.83)	6.25%	($6,973.66)
MARCH	($1,312,656.99)	($634,047.02)	$509,448.88	($1,437,255.13)	($1,374,956.06)	6.25%	($7,161.23)
APRIL	($1,437,255.13)	($330,254.67)	$420,318.39	($1,347,191.41)	($1,392,223.27)	6.25%	($7,251.16)
MAY	($1,347,191.41)	($153,269.24)	$190,013.34	($1,310,447.31)	($1,328,819.36)	6.25%	($6,920.93)
JUNE	($1,310,447.31)	($77,521.32)	$169,555.37	($1,218,413.26)	($1,264,430.29)	6.25%	($6,585.57)
JULY	($1,218,413.26)	($78,046.43)	$154,390.20	($1,142,069.49)	($1,180,241.38)	6.25%	($6,147.09)
AUGUST	($1,142,069.49)	($68,259.58)	$140,836.38	($1,069,492.69)	($1,105,781.09)	6.25%	($5,759.28)
TOTALS		**($4,594,331.05)**	**$4,946,699.10**				**($86,911.94)**

EXHIBIT I

ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
WEST MISSOURI AREA

	Rate Schedules		Volume of Gas	Current Rates	Current Cost
FIXED GAS COST					
FACTOR D:					
Panhandle Eastern Pipe Line Company					
	IOS Demand	Dth	24,000	$3.3500	$80,400.00
	IOS Capacity	Dth	200,004	$0.4028	$80,561.61
	IOS Injection	Dth	200,004	$0.0033	$660.01
	IOS Withdrawal	Dth	200,004	$0.0033	$660.01
Southern Star Central Pipeline					
	FSS-Deliverability	Dth	5,040	$0.0218	$109.87
	FSS-Capacity	Dth	99,600	$0.0010	$99.60
	FTS-P	Dth	3,432	$0.1974	$677.48
	FTS-M	Dth	8,400	$0.1139	$956.76
	GRI Demand (P & M)	Dth	8,400	$0.0000	$0.00
	No Notice Fee	Dth	8,400	$0.0060	$50.40
TOTAL FACTOR D					$164,175.74
FIRM SALES (Ccf)					3,838,314
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					$0.0428
ANNUALIZED GAS COSTS					
FACTOR P:					
Spot Market	Commodity	Dth	325,816	$8.6153	$2,807,002.58
	Storage Withdrawals	Dth	172,984	$6.3310	$1,095,161.27
			498,800		$3,902,163.85
Panhandle Eastern Pipe Line Company					
	SCT Demand	Dth	56,376	$0.3156	$17,792.27
	SCT Capacity	Dth	200,000	$0.2072	$41,440.00
	SCT Injection	Dth	200,000	$0.0802	$16,040.00
	SCT Withdrawal	Dth	200,000	$0.0016	$320.00
Southern Star Central Pipeline					
	Commodity: FTS - P	Dth	44,621	0.0065	$290.04
	Fuel Reimbursement	Dth	1,321	0.0000	$0.00
	Commodity: FTS - M	Dth	43,300	0.0050	$216.50
	Commodity: GRI funding	Dth	43,300	0.0000	$0.00
	Commodity: ACA funding	Dth	43,300	0.0016	$69.28
	Injection - FSS	Dth	94,620	0.0077	$728.57
	Fuel Reimbursement - Injection	Dth	0	0.0000	$0.00
	Withdrawal - FSS	Dth	94,620	0.0077	$728.57
TOTAL FACTOR P					$3,979,789.08
TOTAL SALES (Ccf)					4,882,754
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES					$0.8151
FIRM GCA (FACTORS D+P)					$0.8579
NON-FIRM GCA (FACTORS P)					$0.8151

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
WEST AREA (BUTLER)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

1. Invoiced Demand Costs (Exhibit II-A)	$160,961.64
2. Demand ACA Balance for the period September 1, 2005 to August 31, 2006	$0.00
3. Demand Costs Recovered (Exhibit II-B)	($157,742.48)
4. Interest on Demand Under/(Over) Recovery	$29.53
5. Demand Under/(Over)-Recovery	$3,248.69
6. Invoiced Commodity Costs (Exhibit II-A)	$3,096,770.13
7. Commodity ACA Balance for the period September 1, 2005 to August 31, 2006	($541,445.35)
8. Commodity Costs Recovered (Exhibit II-B)	($3,234,607.47)
9. Interest on Commodity Under/(Over) Recovery	($40,410.64)
10. Commodity Under/(Over)-Recovery	($719,693.33)
11. Firm Sales	3,479,164
12. Demand ACA (Item 5 divided by Item 11)	$0.00093
13. Total Sales	4,523,604
14. Commodity ACA (Item 10 divided by Item 13)	($0.1591)
15. Total ACA Applicable to Firm Customers (Items 12 + 14)	($0.1582)
16. Total ACA Applicable to Non-Firm Customers (Item 14)	($0.1591)

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
WEST AREA (BUTLER)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

	PANHANDLE EASTERN PIPELINE COMPANY								
MONTH	DEMAND COSTS	COMMODITY COSTS	SPOT VOLUMES	SPOT COMMODITY COST	HEDGING COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	TOTAL GAS COST
SEPTEMBER 2006	$13,413.47	$14,383.62	33,000	$194,947.50	$0.00	($111,293.02)	$0.00	$98,038.10	$111,451.57
OCTOBER	$13,413.47	$23,837.30	47,450	$186,199.03	$0.00	($67,750.45)	$9,579.49	$151,865.37	$165,278.84
NOVEMBER	$13,413.47	$24,897.04	37,500	$238,700.00	$3,520.50	($24,748.16)	$78,262.73	$320,632.11	$334,045.58
DECEMBER	$13,413.47	$29,757.37	37,000	$246,665.00	$8,184.20	($120.06)	$163,323.54	$447,810.05	$461,223.52
JANUARY 2007	$13,413.47	$35,263.59	26,700	$158,547.00	$51,354.46	$0.00	$362,057.36	$607,222.41	$620,635.88
FEBRUARY	$13,413.47	$37,553.74	38,400	$256,805.00	$31,036.39	($2,749.95)	$261,233.16	$583,878.34	$597,291.81
MARCH	$13,413.47	$22,253.22	37,200	$247,566.00	$36,915.74	($56,882.54)	$55,852.83	$305,705.25	$319,118.72
APRIL	$13,413.47	$23,000.30	39,000	$236,535.00	$0.00	($61,495.26)	$59,205.34	$257,245.38	$270,658.85
MAY	$13,413.47	$18,291.64	46,500	$306,202.50	$0.00	($219,957.32)	$0.00	$104,536.82	$117,950.29
JUNE	$13,413.47	$15,471.78	37,500	$255,937.50	$0.00	($185,460.98)	$0.00	$85,948.30	$99,361.77
JULY	$13,413.47	$14,938.68	37,200	$221,898.00	$0.00	($161,125.74)	$0.00	$75,710.94	$89,124.41
AUGUST	$13,413.47	$14,457.09	37,200	$195,858.00	$0.00	($152,138.03)	$0.00	$58,177.06	$71,590.53
TOTAL	$160,961.64	$274,105.37	454,650	$2,745,860.53	$131,011.29	($1,043,721.51)	$989,514.45	$3,096,770.13	$3,257,731.77

EXHIBIT II-B

ATMOS ENERGY CORPORATION
COST RECOVERIES FROM FIRM CUSTOMERS
WEST AREA (BUTLER)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	FIRM SALES	FIRM DEMAND RATE	FIRM DEMAND RECOVERIES	FIRM COMMODITY RATE	FIRM COMMODITY RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE COMMODITY RATE	INTERRUPTIBLE COMMODITY RECOVERIES
SEPTEMBER 2006	53,880	$0.00000	$0.00	$1.01106	$54,475.91	67,610	$0.92378	$62,456.77
OCTOBER	91,780	$0.00000	$0.00	$1.01106	$92,795.09	96,200	$0.92378	$88,867.64
NOVEMBER	242,460	$0.00000	$0.00	$1.01106	$245,141.61	135,190	$0.92378	$124,885.82
DECEMBER	481,800	$0.05240	$25,246.32	$0.69100	$332,923.80	171,910	$0.69640	$119,718.12
JANUARY 2007	570,824	$0.05240	$29,911.18	$0.69100	$394,439.38	138,700	$0.69640	$96,590.68
FEBRUARY	773,050	$0.05240	$40,507.82	$0.69100	$534,177.55	186,990	$0.69640	$130,219.84
MARCH	452,250	$0.05240	$23,697.90	$0.69100	$312,504.75	133,240	$0.69640	$92,788.34
APRIL	369,650	$0.04720	$17,447.48	$0.68670	$253,838.66	27,630	$0.69210	$19,122.72
MAY	186,020	$0.04720	$8,780.14	$0.53830	$100,134.57	22,570	$0.54370	$12,271.31
JUNE	100,360	$0.04720	$4,736.99	$0.53830	$54,023.79	32,750	$0.54370	$17,806.18
JULY	92,160	$0.04720	$4,349.95	$0.53830	$49,609.73	31,650	$0.54370	$17,208.11
AUGUST	64,930	$0.04720	$3,064.70	$0.53830	$34,951.82	0	$0.54370	$0.00
ADJ TO BOOKS	0		$0.00		($6,663.78)	0		$319.07
TOTAL	3,479,164		$157,742.48		$2,452,352.87	1,044,440		$782,254.60

EXHIBIT II-C

ATMOS ENERGY CORPORATION

TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
BUTLER DISTRICT (AREA B)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	TARIFF SALES	TRANS SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
SEPTEMBER 2006	121,490	0	121,490	$0.0000	$0.00	$62,456.77
OCTOBER	187,980	0	187,980	$0.0000	$0.00	$88,867.64
NOVEMBER	377,650	0	377,650	$0.0000	$0.00	$124,885.82
DECEMBER	653,710	0	653,710	$0.0000	$0.00	$119,718.12
JANUARY 2007	709,524	0	709,524	$0.0000	$0.00	$96,590.68
FEBRUARY	960,040	0	960,040	$0.0000	$0.00	$130,219.84
MARCH	585,490	0	585,490	$0.0000	$0.00	$92,788.34
APRIL	397,280	0	397,280	$0.0000	$0.00	$19,122.72
MAY	208,590	0	208,590	$0.0000	$0.00	$12,271.31
JUNE	133,110	0	133,110	$0.0000	$0.00	$17,806.18
JULY	123,810	0	123,810	$0.0000	$0.00	$17,208.11
AUGUST	64,930	0	64,930	$0.0000	$0.00	$0.00
ADJ TO BOOKS						$319.07
TOTAL	4,523,604	0	4,523,604		$0.00	$782,254.60

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
WEST AREA (BUTLER)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

DEMAND

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Demand	Demand Recoveries	Demand Gas Costs	Monthly Ending Balance	Interest Rate	Interest
SEPTEMBER 2006	$0.00	$0.00	$13,413.47	$13,413.47	6.25%	$69.86
OCTOBER	$13,413.47	$0.00	$13,413.47	$26,826.94	6.25%	$139.72
NOVEMBER	$26,826.94	$0.00	$13,413.47	$40,240.41	6.25%	$209.59
DECEMBER	$40,240.41	($25,246.32)	$13,413.47	$28,407.56	6.25%	$147.96
JANUARY 2007	$28,407.56	($29,911.18)	$13,413.47	$11,909.85	6.25%	$62.03
FEBRUARY	$11,909.85	($40,507.82)	$13,413.47	($15,184.50)	6.25%	($79.09)
MARCH	($15,184.50)	($23,697.90)	$13,413.47	($25,468.93)	6.25%	($132.65)
APRIL	($25,468.93)	($17,447.48)	$13,413.47	($29,502.94)	6.25%	($153.66)
MAY	($29,502.94)	($8,780.14)	$13,413.47	($24,869.61)	6.25%	($129.53)
JUNE	($24,869.61)	($4,736.99)	$13,413.47	($16,193.13)	6.25%	($84.34)
JULY	($16,193.13)	($4,349.95)	$13,413.47	($7,129.61)	6.25%	($37.13)
AUGUST	($7,129.61)	($3,064.70)	$13,413.47	$3,219.16	6.25%	$16.77
TOTALS		**($157,742.48)**	**$160,961.64**			**$29.53**

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
WEST AREA (BUTLER)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

COMMODITY

Average of Ending and Beginning Balances Plus Interest as of:

	Begin Balance Commodity	Commodity Recoveries	Commodity Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
SEPTEMBER 2006	($541,596.35)	($116,881.67)	$98,038.10	($560,439.92)	($551,018.14)	6.25%	($2,869.89)
OCTOBER	($560,439.92)	($181,639.30)	$151,865.37	($590,213.85)	($575,326.89)	6.25%	($2,996.49)
NOVEMBER	($590,213.85)	($369,845.54)	$320,632.11	($639,427.28)	($614,820.57)	6.25%	($3,202.19)
DECEMBER	($639,427.28)	($452,492.05)	$447,810.05	($644,109.28)	($641,768.28)	6.25%	($3,342.54)
JANUARY 2007	($644,109.28)	($491,049.63)	$607,222.41	($527,936.50)	($586,022.89)	6.25%	($3,052.20)
FEBRUARY	($527,936.50)	($664,322.19)	$583,878.34	($608,380.35)	($568,158.43)	6.25%	($2,959.16)
MARCH	($608,380.35)	($405,293.06)	$305,705.25	($707,968.16)	($658,174.26)	6.25%	($3,427.99)
APRIL	($707,968.16)	($272,903.68)	$257,245.38	($723,626.46)	($715,797.31)	6.25%	($3,728.11)
MAY	($723,626.46)	($112,696.27)	$104,536.82	($731,785.91)	($727,706.19)	6.25%	($3,790.14)
JUNE	($731,785.91)	($65,947.08)	$85,948.30	($711,784.69)	($721,785.30)	6.25%	($3,759.30)
JULY	($711,784.69)	($66,581.56)	$75,710.94	($702,655.31)	($707,220.00)	6.25%	($3,683.44)
AUGUST	($702,655.31)	($34,955.44)	$58,177.06	($679,433.69)	($691,044.50)	6.25%	($3,599.19)
TOTALS		**($3,234,607.47)**	**$3,096,770.13**				**($40,410.64)**

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
WEST AREA (RICH HILL / HUME)
JUNE 1, 2006 TO AUGUST 31, 2007

1. Invoiced Demand Costs (Exhibit II-A)	$72,076.14
2. Demand ACA Balance for the period June 1, 2005 to May 31, 2006	$0.00
3. Demand Costs Recovered (Exhibit II-B)	($3,905.62)
4. Interest on Under/(Over) Recovery	$2,660.35
5. Demand Under/(Over) Recovery	$70,830.87
6. Invoiced Commodity Costs (Exhibit II-A)	$296,086.50
7. Commodity ACA Balance for the period June 1, 2005 to May 31, 2006	$97,547.29
8. Commodity Costs Recovered (Exhibit II-B)	($413,746.96)
9. Interest on Under/(Over) Recovery	$3,488.28
10. Commodity Under/(Over)-Recovery	($16,624.89)
11. Firm Sales	359,150
12. Demand ACA (Item 5 divided by Item 11)	$0.1972
13. Total Sales	359,150
14. Commodity ACA (Item 10 divided by Item 13)	($0.0463)
15. Total ACA Applicable to Firm Customers (Items 12+14)	$0.1509
16. Total ACA Applicable to Non-Firm Customers (Item 14)	($0.0463)

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
WEST AREA (RICH HILL / HUME)
JUNE 1, 2006 TO AUGUST 31, 2007

		TENASKA		STORAGE				
MONTH	DEMAND COSTS	COMMODITY VOLUMES	COMMODITY COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	HEDGING COSTS	TOTAL COMMODITY COSTS	TOTAL GAS COST
JUNE, 2006	$4,588.89	2,308	$11,833.95	($7,958.14)	$0.00	$0.00	$3,875.81	$8,464.70
JULY	$4,776.21	1,947	$10,428.36	($6,514.93)	$0.00	$0.00	$3,913.43	$8,689.64
AUGUST	$4,703.90	1,453	$9,077.21	($4,618.26)	$15,688.50	$0.00	$20,147.45	$24,851.35
SEPTEMBER	$4,597.85	1,430	$8,242.41	($3,187.58)	$0.00	$0.00	$5,054.83	$9,652.68
OCTOBER	$4,757.52	2,148	$7,580.02	$0.00	$1,298.64	$0.00	$8,878.66	$13,636.18
NOVEMBER	$4,628.41	4,476	$29,272.57	($4,407.54)	$0.00	$412.24	$25,277.27	$29,905.68
DECEMBER	$4,768.86	6,075	$41,918.33	($877.46)	$0.00	$1,312.39	$42,353.22	$47,122.08
JANUARY, 2007	$4,756.13	6,370	$35,750.47	$0.00	$9,533.95	$12,085.41	$57,369.83	$62,125.96
FEBRUARY	$4,239.64	6,591	$47,302.08	$0.00	$5,190.19	$5,235.21	$57,727.48	$61,967.12
MARCH	$4,703.40	4,118	$27,847.13	($6,188.97)	$0.00	$4,047.69	$25,705.85	$30,409.25
APRIL	$4,570.22	3,033	$17,861.30	($1,715.85)	$0.00	$0.00	$16,145.45	$20,715.67
MAY	$4,807.18	2,637	$17,006.08	($12,130.75)	$0.00	$0.00	$4,875.33	$9,682.51
JUNE	$5,226.11	1,613	$10,899.30	($7,146.59)	$0.00	$0.00	$3,752.71	$8,978.82
JULY	$5,983.37	1,141	$6,790.13	($3,809.46)	$12,481.00	$0.00	$15,461.67	$21,445.04
AUGUST	$4,968.45	974	$4,997.06	($2,786.26)	$3,336.71	$0.00	$5,547.51	$10,515.96
TOTAL	$72,076.14	46,314	$ 286,806.40	($61,341.79)	$47,528.99	$23,092.94	$296,086.50	$368,162.64

EXHIBIT II-B

ATMOS ENERGY CORPORATION
COST RECOVERIES FROM TARIFF CUSTOMERS
WEST AREA (RICH HILL / HUME)
JUNE 1, 2006 TO AUGUST 31, 2007

MONTH	RICH HILL	HUME	RURALS	TOTAL SALES	DEMAND PGA	COMMODITY PGA	DEMAND RECOVERIES	COMMODITY RECOVERIES	TOTAL RECOVERIES
JUNE, 2006	6,020	810	600	7,430	$0.0000	$1.2775	$0.00	$9,491.83	$9,491.83
JULY	5,000	630	410	6,040	$0.0000	$1.2775	$0.00	$7,716.10	$7,716.10
AUGUST	4,950	600	410	5,960	$0.0000	$1.2775	$0.00	$7,613.90	$7,613.90
SEPTEMBER	3,900	450	340	4,690	$0.0000	$1.2775	$0.00	$5,991.48	$5,991.48
OCTOBER	7,490	860	570	8,920	$0.0000	$1.2775	$0.00	$11,395.30	$11,395.30
NOVEMBER	20,510	2,900	1,580	24,990	$0.0000	$1.2775	$0.00	$31,924.73	$31,924.73
DECEMBER	42,200	6,590	3,290	52,080	$0.0049	$1.1480	$255.19	$59,787.84	$60,043.03
JANUARY, 2007	47,200	7,590	3,900	58,690	$0.0049	$1.1480	$287.58	$67,376.12	$67,663.70
FEBRUARY	64,570	10,240	5,370	80,180	$0.0049	$1.1480	$392.88	$92,046.64	$92,439.52
MARCH	41,830	7,190	3,700	52,720	$0.0049	$1.1480	$258.33	$60,522.56	$60,780.89
APRIL	20,290	3,240	1,780	25,310	$0.0472	$1.1271	$1,194.63	$28,526.90	$29,721.53
MAY	11,920	1,540	1,070	14,530	$0.0472	$0.9787	$685.82	$14,220.51	$14,906.33
JUNE	5,520	590	520	6,630	$0.0472	$0.9787	$312.94	$6,488.78	$6,801.72
JULY	4,620	450	400	5,470	$0.0472	$0.9787	$258.18	$5,353.49	$5,611.67
AUGUST	4,500	570	440	5,510	$0.0472	$0.9787	$260.07	$5,392.64	$5,652.71
ADJ TO BOOKS	0	0	0	0	$0.0000		$0.00	($101.85)	($101.85)
TOTAL	290,520	44,250	24,380	359,150			$3,905.62	$413,746.96	$417,652.58

EXHIBIT II-C

ATMOS ENERGY CORPORATION
TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
WEST AREA (RICH HILL / HUME)
JUNE 1, 2006 TO AUGUST 31, 2007

MONTH	TARRIFF SALES	TRANS SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
JUNE, 2006	7,430	0	7,430	$0.0000	$0.0000	$9,491.83
JULY	6,040	0	6,040	$0.0000	$0.0000	$7,716.10
AUGUST	5,960	0	5,960	$0.0000	$0.0000	$7,613.90
SEPTEMBER	4,690	0	4,690	$0.0000	$0.0000	$5,991.48
OCTOBER	8,920	0	8,920	$0.0000	$0.0000	$11,395.30
NOVEMBER	24,990	0	24,990	$0.0000	$0.0000	$31,924.73
DECEMBER	52,080	0	52,080	$0.0000	$0.0000	$60,043.03
JANUARY, 2007	58,690	0	58,690	$0.0000	$0.0000	$67,663.70
FEBRUARY	80,180	0	80,180	$0.0000	$0.0000	$92,439.52
MARCH	52,720	0	52,720	$0.0000	$0.0000	$60,780.89
APRIL	25,310	0	25,310	$0.0000	$0.0000	$29,721.53
MAY	14,530	0	14,530	$0.0000	$0.0000	$14,906.33
JUNE	6,630	0	6,630	$0.0000	$0.0000	$6,801.72
JULY	5,470	0	5,470	$0.0000	$0.0000	$5,611.67
AUGUST	5,510	0	5,510	$0.0000	$0.0000	$5,652.71
ADJ TO BOOKS						($101.85)
TOTAL	359,150	0	359,150	$0.0000	$0.0000	$417,652.58

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
WEST AREA (RICH HILL / HUME)
JUNE 1, 2006 TO AUGUST 31, 2007

DEMAND

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Demand	Demand Recoveries	Demand Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
JUNE, 2006	$0.00	$0.00	$4,588.89	$4,588.89	$2,294.45	6.25%	$11.95
JULY	$4,588.89	$0.00	$4,776.21	$9,365.10	$6,977.00	6.25%	$36.34
AUGUST	$9,365.10	$0.00	$4,703.90	$14,069.00	$11,717.05	6.25%	$61.03
SEPTEMBER	$14,069.00	$0.00	$4,597.85	$18,666.85	$16,367.93	6.25%	$85.25
OCTOBER	$18,666.85	$0.00	$4,757.52	$23,424.37	$21,045.61	6.25%	$109.61
NOVEMBER	$23,424.37	$0.00	$4,628.41	$28,052.78	$25,738.58	6.25%	$134.06
DECEMBER	$28,052.78	($255.19)	$4,768.86	$32,566.45	$30,309.61	6.25%	$157.86
JANUARY, 2007	$32,566.45	($287.58)	$4,756.13	$37,035.00	$34,800.72	6.25%	$181.25
FEBRUARY	$37,035.00	($392.88)	$4,239.64	$40,881.76	$38,958.38	6.25%	$202.91
MARCH	$40,881.76	($258.33)	$4,703.40	$45,326.83	$43,104.29	6.25%	$224.50
APRIL	$45,326.83	($1,194.63)	$4,570.22	$48,702.42	$47,014.62	6.25%	$244.87
MAY	$48,702.42	($685.82)	$4,807.18	$52,823.78	$50,763.10	6.25%	$264.39
JUNE	$52,823.78	($312.94)	$5,226.11	$57,736.95	$55,280.37	6.25%	$287.92
JULY	$57,736.95	($258.18)	$5,983.37	$63,462.14	$60,599.55	6.25%	$315.62
AUGUST	$63,462.14	($260.07)	$4,968.45	$68,170.52	$65,816.33	6.25%	$342.79
TOTALS		**($3,905.62)**	**$72,076.14**				**$2,660.35**

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
WEST AREA (RICH HILL / HUME)
JUNE 1, 2006 TO AUGUST 31, 2007

COMMODITY

Average of Ending and Beginning Balances Plus Interest as of:

	Begin Balance Commodity	Commodity Recoveries	Commodity Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
JUNE, 2006	$97,547.29	($9,494.18)	$3,875.81	$91,928.92	$94,738.11	6.25%	$493.43
JULY	$91,928.92	($7,711.80)	$3,913.43	$88,130.55	$90,029.74	6.25%	$468.90
AUGUST	$88,130.55	($7,547.32)	$20,147.45	$100,730.68	$94,430.62	6.25%	$491.83
SEPTEMBER	$100,730.68	($5,991.39)	$5,054.83	$99,794.12	$100,262.40	6.25%	$522.20
OCTOBER	$99,794.12	($11,413.38)	$8,878.66	$97,259.40	$98,526.76	6.25%	$513.16
NOVEMBER	$97,259.40	($31,923.19)	$25,277.27	$90,613.48	$93,936.44	6.25%	$489.25
DECEMBER	$90,613.48	($59,785.58)	$42,353.22	$73,181.12	$81,897.30	6.25%	$426.55
JANUARY, 2007	$73,181.12	($67,376.60)	$57,369.83	$63,174.35	$68,177.74	6.25%	$355.09
FEBRUARY	$63,174.35	($92,046.70)	$57,727.48	$28,855.14	$46,014.74	6.25%	$239.66
MARCH	$28,855.14	($60,527.21)	$25,705.85	($5,966.23)	$11,444.45	6.25%	$59.61
APRIL	($5,966.23)	($28,526.18)	$16,145.45	($18,346.96)	($12,156.59)	6.25%	($63.32)
MAY	($18,346.96)	($14,183.97)	$4,875.33	($27,655.60)	($23,001.28)	6.25%	($119.80)
JUNE	($27,655.60)	($6,490.53)	$3,752.71	($30,393.42)	($29,024.51)	6.25%	($151.17)
JULY	($30,393.42)	($5,339.17)	$15,461.67	($20,270.92)	($25,332.17)	6.25%	($131.94)
AUGUST	($20,270.92)	($5,389.76)	$5,547.51	($20,113.17)	($20,192.04)	6.25%	($105.17)
TOTALS		**($413,746.96)**	**$296,086.50**				**$3,488.28**

EXHIBIT I

ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
SOUTHEAST MISSOURI AREA

Rate Schedules		Volume of Gas	Current Rates	Current Cost
FIXED GAS COST				
FACTOR D:				
Natural Gas Pipeline Company of America				
FTS Demand (Winter)	Dth	12,952	$ 10.7200	$138,848.66
FTS Demand (Winter Only)	Dth	4,500	$ 4.2900	$19,305.00
FTS Demand (Summer)	Dth	46,672	$ 8.7667	$409,159.02
Texas Eastern Pipeline Company				
CDS & SCT 1-1	Dth	117,912	$ 4.4615	$526,064.39
STX	Dth	48,360	$ 6.8050	$329,089.80
ETX	Dth	27,924	$ 2.1890	$61,125.64
WLA	Dth	54,900	$ 2.8260	$155,147.40
ELA	Dth	100,284	$ 2.3750	$238,174.50
Mississippi River Transmission				
FTS Demand Field	Dth	4,176	$ 2.2042	$9,204.74
FTS Demand Market	Dth	4,176	$ 2.0151	$8,415.06
Ozark Gas Transmission				
FTS	Dth	160,440	$ 7.9300	$1,272,289.20
TOTAL FACTOR D				$3,166,823.40
FIRM SALES (Ccf)				26,976,360
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES				$0.1174
ANNUALIZED GAS COSTS				
FACTOR P:				
Spot Market (TETCO)	Dth	1,136,761	$8.6153	$9,793,537.04
Spot Market (NGPL)	Dth	423,537	$8.6153	$3,648,898.32
Spot Market (MRT)	Dth	55,013	$8.6153	$473,953.50
Spot Market (Ozark)	Dth	649,960	$8.6153	$5,599,600.39
Storage Withdrawals	Dth	980,639	$6.8352	$6,702,883.38
		3,245,910		$26,218,872.63
Natural Gas Pipeline Company of America				
DSS	Dth	35,856	$ 5.7000	$204,379.20
NSS	Dth	16,200	$ 3.0700	$49,734.00
Texas Eastern Pipeline Company				
SS-1 Demand	Dth	135,636	$ 5.4560	$740,030.02
SS-1 Capacity	Dth	753,960	$ 0.1293	$97,487.03
Mississippi River Transmission				
FSS Demand	Dth	22,992	$ 0.7168	$16,480.67
FSS Capacity	Dth	109,992	$ 0.1582	$17,400.73
FTS Demand	Dth	6,384	$ 0.8664	$5,531.10
TOTAL FACTOR P				$27,349,915.37
TOTAL SALES (Ccf)				29,717,873
CURRENT ANNUALIZED GAS COSTS PER Ccf (TOTAL FACTOR P)/TOTAL SAL				$0.9203
FIRM GCA (FACTORS D+P)				$1.0377
NON-FIRM GCA (FACTOR P)				$0.9203

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

DEMAND

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Demand	Demand Recoveries	Demand Gas Costs	Monthly Ending Balance	Interest Rate	Interest
SEPTEMBER 2006	$0.00	$0.00	$262,804.64	$262,804.64	6.25%	$1,368.77
OCTOBER	$262,804.64	$0.00	$262,804.64	$525,609.28	6.25%	$2,737.55
NOVEMBER	$525,609.28	$0.00	$290,259.52	$815,868.80	6.25%	$4,249.32
DECEMBER	$815,868.80	($297,587.02)	$289,402.25	$807,684.03	6.25%	$4,206.69
JANUARY 2007	$807,684.03	($339,589.06)	$288,796.71	$756,891.68	6.25%	$3,942.14
FEBRUARY	$756,891.68	($448,353.86)	$289,803.46	$598,341.28	6.25%	$3,116.36
MARCH	$598,341.28	($330,743.72)	$286,296.16	$553,893.72	6.25%	$2,884.86
APRIL	$553,893.72	($250,733.70)	$264,364.18	$567,524.20	6.25%	$2,955.86
MAY	$567,524.20	($151,209.31)	$244,258.22	$660,573.11	6.25%	$3,440.48
JUNE	$660,573.11	($86,467.36)	$245,084.86	$819,190.61	6.25%	$4,266.62
JULY	$819,190.61	($85,257.70)	$237,357.78	$971,290.69	6.25%	$5,058.81
AUGUST	$971,290.69	($84,075.58)	$241,574.37	$1,128,789.48	6.25%	$5,879.11
TOTALS		**($2,074,017.31)**	**$3,202,806.79**			**$44,106.57**

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

COMMODITY

Average of Ending and Beginning Balances Plus Interest as of:

	Begin Balance Commodity	Commodity Recoveries	Commodity Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
SEPTEMBER 2006	($818,428.69)	($889,191.03)	$773,106.14	($934,513.58)	($876,471.14)	6.25%	($4,564.95)
OCTOBER	($934,513.58)	($1,412,775.38)	$1,131,626.84	($1,215,662.12)	($1,075,087.85)	6.25%	($5,599.42)
NOVEMBER	($1,215,662.12)	($3,004,764.61)	$2,738,629.52	($1,481,797.21)	($1,348,729.67)	6.25%	($7,024.63)
DECEMBER	($1,481,797.21)	($4,036,191.68)	$3,343,860.86	($2,174,128.03)	($1,827,962.62)	6.25%	($9,520.64)
JANUARY 2007	($2,174,128.03)	($4,033,939.42)	$4,290,524.28	($1,917,543.17)	($2,045,835.60)	6.25%	($10,655.39)
FEBRUARY	($1,917,543.17)	($5,017,188.60)	$4,339,150.05	($2,595,581.72)	($2,256,562.45)	6.25%	($11,752.93)
MARCH	($2,595,581.72)	($3,688,811.67)	$1,727,332.96	($4,557,060.43)	($3,576,321.08)	6.25%	($18,626.67)
APRIL	($4,557,060.43)	($1,567,021.83)	$1,517,689.95	($4,606,392.31)	($4,581,726.37)	6.25%	($23,863.16)
MAY	($4,606,392.31)	($823,255.50)	$678,141.21	($4,751,506.60)	($4,678,949.46)	6.25%	($24,369.53)
JUNE	($4,751,506.60)	($488,076.90)	$636,015.51	($4,603,567.99)	($4,677,537.30)	6.25%	($24,362.17)
JULY	($4,603,567.99)	($471,703.76)	$542,565.07	($4,532,706.68)	($4,568,137.34)	6.25%	($23,792.38)
AUGUST	($4,532,706.68)	($489,083.69)	$553,911.13	($4,467,879.24)	($4,500,292.96)	6.25%	($23,439.03)
TOTALS		**($25,922,004.07)**	**$22,272,553.52**				**($187,570.90)**

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA BALANCE
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

1.	Invoiced Demand Costs (Exhibit II-A, Pages 1-4)	$3,202,806.79
2.	Demand ACA Balance for the period September 1, 2005 to August 31, 2006	$0.00
3.	Demand Costs Recovered (Exhibit II-B)	($2,074,017.31)
4.	Interest on Demand Under/(Over) Recovery (Exhibit II-D)	$44,106.57
5.	Demand Under/(Over)-Recovery	$1,172,896.05
6.	Invoiced Commodity Costs (Exhibit II-A, Pages 1-4)	$22,272,553.52
7.	Commodity ACA Balance for the period September 1, 2005 to August 31, 2006	($818,967.69)
8.	Commodity Costs Recovered (Exhibit II-B)	($25,922,004.08)
9.	Interest on Commodity Under/(Over) Recovery (Exhibit II-D)	($187,570.90)
10.	Commodity Under/(Over)-Recovery	($4,655,989.15)
11.	Firm Sales	26,660,700
12.	Demand ACA (Item 5 divided by Item 15)	$0.0440
13.	Total Sales	29,402,213
14.	Commodity ACA (Item 10 divided by Item 11)	($0.1584)
15.	Total ACA Applicable to Firm Customers (Items 12 + 14)	($0.1144)
16.	Total ACA Applicable to Non-Firm Customers (Item 14)	($0.1584)

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

	INTERCONNECTED								
MONTH	DEMAND	COMMODITY COSTS	SPOT VOLUMES	SPOT COMMODITY COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	TOTAL GAS COSTS
SEPTEMBER 2006	$206,730.67	$73,063.55	188,040	$1,233,937.95	($688,987.06)	$0.00	$1,086.38	$619,100.82	$825,831.49
OCTOBER	$206,730.67	$73,087.45	227,565	$924,413.93	($211,127.90)	$90,722.22	($2,087.68)	$875,008.02	$1,081,738.69
NOVEMBER	$219,298.01	$71,151.40	306,680	$2,078,092.60	($281,970.68)	$294,357.04	($15,576.85)	$2,146,053.51	$2,365,351.52
DECEMBER	$218,152.61	$19,460.92	315,009	$2,355,139.95	($413,201.02)	$503,576.06	($7,348.50)	$2,457,627.41	$2,675,780.02
JANUARY 2007	$217,547.07	$9,019.17	260,267	$1,452,451.81	($3,965.58)	$1,295,481.16	$1,425.96	$2,754,412.52	$2,971,959.59
FEBRUARY	$218,648.32	$73,747.39	334,472	$1,841,733.34	($21,580.60)	$1,230,232.80	($8,925.64)	$3,115,207.29	$3,333,855.61
MARCH	$215,046.52	$70,054.82	57,453	$401,675.35	($100,821.93)	$837,856.13	$11,520.12	$1,220,284.49	$1,435,331.01
APRIL	$208,290.21	$69,830.26	111,000	$777,461.70	($173,189.29)	$458,810.20	$640.42	$1,133,553.29	$1,341,843.50
MAY	$188,184.25	$69,962.11	157,139	$1,142,024.50	($687,241.35)	$0.00	$9,291.55	$534,036.81	$722,221.06
JUNE	$189,010.89	$70,330.92	158,370	$1,179,261.30	($768,982.48)	$0.00	$7,929.83	$488,539.57	$677,550.46
JULY	$181,525.57	$70,563.38	169,508	$1,153,104.37	($782,672.69)	$0.00	($24,320.47)	$416,674.59	$598,200.16
AUGUST	$185,615.37	$70,223.17	160,425	$943,415.10	($583,733.99)	$0.00	$5,532.01	$435,436.29	$621,051.66
TOTAL	$2,454,780.16	$740,494.54	2,445,928	$15,482,711.90	($4,717,474.57)	$4,711,035.61	($20,832.87)	$16,195,934.61	$18,650,714.77

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

NATURAL GAS PIPELINE

MONTH	DEMAND	COMMODITY COSTS	SPOT VOLUMES	SPOT COMMODITY COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	TOTAL GAS COSTS
SEPTEMBER 2006	$54,609.03	$16,833.60	54,000	$333,045.00	($229,657.46)	$0.00	($520.22)	$119,700.92	$174,309.95
OCTOBER	$54,609.03	$17,499.59	60,600	$239,087.00	($95,204.54)	$35,458.17	($2,513.43)	$194,326.79	$248,935.82
NOVEMBER	$69,496.57	$18,228.89	38,391	$254,264.71	($6,455.42)	$164,643.56	($11,253.31)	$419,428.43	$488,925.00
DECEMBER	$69,784.70	$18,223.05	67,000	$467,458.50	($32,232.24)	$167,531.68	($789.58)	$620,191.41	$689,976.11
JANUARY 2007	$69,784.70	$18,462.07	50,350	$301,839.00	($11,969.03)	$431,988.09	($2,562.35)	$737,757.78	$807,542.48
FEBRUARY	$69,690.20	$17,641.88	68,000	$465,705.30	($26,356.89)	$324,831.60	($19,600.20)	$762,221.69	$831,911.89
MARCH	$69,784.70	$17,573.22	30,000	$207,440.00	($34,999.54)	$135,653.12	$4,821.28	$330,488.08	$400,272.78
APRIL	$54,609.03	$17,418.00	43,500	$285,382.50	($69,499.28)	$63,117.88	$9,957.92	$306,377.02	$360,986.05
MAY	$54,609.03	$17,446.25	52,700	$359,693.00	($244,260.62)	$0.00	($12,253.17)	$120,625.46	$175,234.49
JUNE	$54,609.03	$17,412.38	45,000	$316,890.00	($211,367.01)	$0.00	$1,802.09	$124,737.46	$179,346.49
JULY	$54,367.27	$17,423.41	48,050	$305,621.25	($223,378.58)	$0.00	$7,096.58	$106,762.66	$161,129.93
AUGUST	$54,494.06	$8,053.77	55,800	$302,002.00	($212,392.98)	$0.00	$3,934.20	$101,596.99	$156,091.05
TOTAL	$730,447.35	$202,216.11	613,391	$3,838,428.26	($1,397,773.59)	$1,323,224.10	($21,880.19)	$3,944,214.69	$4,674,662.04

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MRT ENERGY

MONTH	DEMAND	COMMODITY COST	COMMODITY VOLUMES	SPOT COMMODITY COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	TOTAL GAS COSTS
SEPTEMBER 2006	$1,464.94	$150,963.88	23,257	$0.00	($116,659.48)	$0.00	$0.00	$34,304.40	$35,769.34
OCTOBER	$1,464.94	$138,531.33	28,281	$0.00	($76,239.30)	$0.00	$0.00	$62,292.03	$63,756.97
NOVEMBER	$1,464.94	$92,565.64	12,750	$0.00	($3,048.75)	$51,544.13	$0.00	$141,061.02	$142,525.96
DECEMBER	$1,464.94	$59,536.15	6,200	$0.00	$0.00	$124,449.60	$0.00	$183,985.75	$185,450.69
JANUARY 2007	$1,464.94	$48,987.73	6,200	$0.00	$0.00	$160,224.25	$0.00	$209,211.98	$210,676.92
FEBRUARY	$1,464.94	$19,366.20	700	$0.00	$0.00	$186,699.78	$0.00	$206,065.98	$207,530.92
MARCH	$1,464.94	$7,991.95	0	$0.00	$0.00	$82,010.04	$0.00	$90,001.99	$91,466.93
APRIL	$1,464.94	$7,265.26	0	$0.00	$0.00	$70,698.75	($204.37)	$77,759.64	$79,224.58
MAY	$1,464.94	$57,831.83	7,750	$0.00	($34,352.89)	$0.00	$0.00	$23,478.94	$24,943.88
JUNE	$1,464.94	$139,047.13	18,000	$0.00	($116,308.65)	$0.00	$0.00	$22,738.48	$24,203.42
JULY	$1,464.94	$166,549.49	24,800	$0.00	($147,421.67)	$0.00	$0.00	$19,127.82	$20,592.76
AUGUST	$1,464.94	$156,995.07	26,350	$0.00	($140,117.22)	$0.00	$0.00	$16,877.85	$18,342.79
TOTAL	$17,579.28	$1,045,631.66	154,288	$0.00	($634,147.96)	$675,626.55	($204.37)	$1,086,905.88	$1,104,485.16

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	HEDGING COSTS
SEPTEMBER 2006	$0.00
OCTOBER	$0.00
NOVEMBER	$32,086.56
DECEMBER	$82,056.29
JANUARY 2007	$589,142.00
FEBRUARY	$255,655.09
MARCH	$86,558.40
APRIL	$0.00
MAY	$0.00
JUNE	$0.00
JULY	$0.00
AUGUST	$0.00
TOTAL	$1,045,498.34

EXHIBIT II-B

ATMOS ENERGY CORPORATION
COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
SOUTHEAST AREA
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	FIRM SALES	FIRM DEMAND RATE	FIRM DEMAND RECOVERIES	FIRM COMMODITY RATE	FIRM COMMODITY RECOVERIES	INTERRUPTIBLE SALES	INTERRUPTIBLE COMMODITY RATE	INTERRUPTIBLE COMMODITY RECOVERIES	SCHOOL PILOT PROGRAM SALES	AGGREGATION & BALANCING FACTOR	SCHOOL PILOT PROGRAM RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2006	632,610	$0.00000	$0.00	$1.11451	$705,050.17	166,810	$1.11789	$186,475.23	10,050	$0.0040	$40.20	809,470	$891,565.60
OCTOBER	890,860	$0.00000	$0.00	$1.11451	$992,872.38	377,190	$1.11789	$421,656.93	28,710	$0.0040	$114.84	1,296,760	$1,414,644.15
NOVEMBER	2,140,180	$0.00000	$0.00	$1.11451	$2,385,252.01	557,920	$1.11789	$623,693.19	1,230	$0.0040	$4.92	2,699,330	$3,008,950.12
DECEMBER	3,629,110	$0.08200	$297,587.02	$0.86930	$3,154,785.32	724,590	$1.21840	$882,840.46	134,630	$0.0040	$538.52	4,488,330	$4,335,751.32
JANUARY 2007	4,141,330	$0.08200	$339,589.06	$0.86930	$3,600,058.17	356,620	$1.21840	$434,505.81	179,950	$0.0040	$719.80	4,677,900	$4,374,872.84
FEBRUARY	5,467,730	$0.08200	$448,353.86	$0.86930	$4,753,097.69	214,920	$1.21840	$261,858.53	201,720	$0.0040	$806.88	5,884,370	$5,464,116.96
MARCH	4,033,460	$0.08200	$330,743.72	$0.86930	$3,506,286.78	153,320	$1.21840	$186,805.09	84,870	$0.0040	$339.48	4,271,650	$4,024,175.07
APRIL	1,911,080	$0.13120	$250,733.70	$0.81120	$1,550,268.10	19,220	$1.16030	$22,300.97	37,610	$0.0040	$150.44	1,967,910	$1,823,453.20
MAY	1,152,510	$0.13120	$151,209.31	$0.68590	$790,506.61	42,380	$1.03500	$43,863.30	11,880	$0.0040	$47.52	1,206,770	$985,626.74
JUNE	659,050	$0.13120	$86,467.36	$0.68590	$452,042.40	34,770	$1.03500	$35,986.95	8,450	$0.0040	$33.80	702,270	$574,530.51
JULY	649,830	$0.13120	$85,257.70	$0.68590	$445,718.40	36,450	$1.03500	$37,725.75	6,360	$0.0040	$25.44	692,640	$568,727.29
AUGUST	640,820	$0.13120	$84,075.58	$0.68590	$439,538.44	57,323	$1.03500	$59,329.31	6,670	$0.0040	$26.68	704,813	$582,970.00
ADJ TO BOOKS	0		$0.00		($52,662.43)			($699.97)					($53,362.40)
TOTAL	25,948,570		$2,074,017.31		$22,722,814.03	2,741,513		$3,196,341.53	712,130		$2,848.52	29,402,213	$27,996,021.39

EXHIBIT II-C

ATMOS ENERGY CORPORATION

TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
SOUTHEASTERN MISSOURI DISTRICT (AREA S)
SEPTEMBER 1, 2006 TO AUGUST 31, 2007

MONTH	TARIFF SALES	TRANS SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
SEPTEMBER 2006	809,470	1,702,740	2,512,210	$0.0000	$0.00	$891,565.60
OCTOBER	1,296,760	1,915,490	3,212,250	$0.0000	$0.00	$1,414,644.15
NOVEMBER	2,699,330	1,790,430	4,489,760	$0.0000	$0.00	$3,008,950.12
DECEMBER	4,488,330	1,893,330	6,381,660	$0.0000	$0.00	$4,335,751.32
JANUARY 2007	4,677,900	2,227,350	6,905,250	$0.0000	$0.00	$4,374,872.84
FEBRUARY	5,884,370	1,981,670	7,866,040	$0.0000	$0.00	$5,464,116.96
MARCH	4,271,650	1,816,550	6,088,200	$0.0000	$0.00	$4,024,175.07
APRIL	1,967,910	1,756,020	3,723,930	$0.0000	$0.00	$1,823,453.20
MAY	1,206,770	1,689,320	2,896,090	$0.0000	$0.00	$985,626.74
JUNE	702,270	1,623,140	2,325,410	$0.0000	$0.00	$574,530.51
JULY	692,640	1,583,240	2,275,880	$0.0000	$0.00	$568,727.29
AUGUST	704,813	1,623,600	2,328,413	$0.0000	$0.00	$582,970.00
ADJ TO BOOKS						($53,362.40)
TOTAL	29,402,213	21,602,880	51,005,093		$0.00	$27,996,021.39

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
SOUTHEAST AREA (NEELYVILLE)
JUNE 1, 2006 TO AUGUST 31, 2007

1.	Invoiced Demand Cost (Exhibit II-A)	$23,319.63
2.	ACA Balance for the period June 1, 2005 to May 31, 2006	($5,998.05)
3.	Demand Cost Recovered (Exhibit II-B)	($24,790.74)
4.	Interest on Under/(Over) Recovery	($450.87)
5.	Demand Under/(Over)-Recovery	($7,920.03)
6.	Invoiced Commodity Cost (Exhibit II-A)	$206,287.44
7.	ACA Balance for the period June 1, 2005 to May 31, 2006	$55,211.11
8.	Commodity Cost Recovered (Exhibit II-B)	($318,366.92)
9.	Interest on Under/(Over) Recovery	$966.90
10.	Commodity Under/(Over)-Recovery	($55,901.47)
11.	Firm Sales	315,660
12.	Demand ACA (Item 5 divided by Item 11)	($0.0251)
13.	Total Sales	315,660
14.	Commodity ACA (Item 10 divided by Item 13)	($0.1771)
15.	Total ACA Applicable to Firm Customers (Items 12+14)	($0.2022)
16.	Total ACA Applicable to Non-Firm Customers (Item 14)	($0.1771)

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEAST AREA (NEELYVILLE)
JUNE 1, 2006 TO AUGUST 31, 2007

	NATURAL GAS PIPELINE COMPANY OF AMERICA				SPOT MARKET		TEXAS EASTERN TRANSMISSION CORP					
MONTH	DEMAND	COMMODITY VOLUME	COMMODITY COSTS	STORAGE COSTS	COMMODITY VOLUME	COMMODITY COSTS	DEMAND	COMMODITY VOLUME	COMMODITY COSTS	HEDGING COSTS	TOTAL COMMODITY COSTS	TOTAL GAS COSTS
JUNE, 2006	$1,508.42	1,081	$3,388.41	($1,450.02)	120	$667.20	$0.42	26	($449.97)	$0.00	$2,155.62	$3,664.46
JULY	$1,508.42	961	$3,053.59	($1,345.80)	62	$348.44	$0.42	36	($555.56)	$0.00	$1,500.67	$3,009.51
AUGUST	$1,487.43	2,824	$11,944.23	($6,177.01)	62	$416.02	$0.42	19	($141.89)	$0.00	$6,041.35	$7,529.20
SEPTEMBER	$1,508.42	789	$2,911.03	($620.12)	60	$382.80	$0.42	2	($309.16)	$0.00	$2,364.55	$3,873.39
OCTOBER	$1,496.14	2,469	$5,669.32	($157.30)	341	$1,301.38	$0.42	140	($201.98)	$0.00	$6,611.40	$8,107.98
NOVEMBER	$1,591.78	5,235	$16,433.79	$2,331.09	1,110	$7,619.70	$0.42	391	($641.04)	$76.17	$25,819.71	$27,411.91
DECEMBER	$1,705.43	3,625	$24,593.65	$2,828.78	2,325	$17,452.69	$0.85	770	($4,376.56)	$1,046.90	$41,545.46	$43,251.74
JANUARY, 2007	$1,705.44	8,775	$23,504.07	$3,819.16	2,294	$12,863.14	$0.85	1,320	($9,056.73)	$9,239.56	$40,369.20	$42,075.49
FEBRUARY	$1,705.43	9,024	$29,164.34	$2,565.17	1,624	$10,707.20	$0.85	1,483	($4,180.12)	$4,008.03	$42,264.62	$43,970.90
MARCH	$1,705.43	3,163	$10,818.23	$1,466.69	2,810	$9,369.13	$0.85	499	($109.35)	$2,686.34	$24,231.04	$25,937.32
APRIL	$1,508.42	2,742	$8,120.50	$836.14	480	$3,468.00	$0.85	424	($5,065.48)	$0.00	$7,359.16	$8,868.43
MAY	$1,508.42	952	$4,551.09	($1,841.49)	217	$1,685.16	$0.85	19	($3,271.06)	$0.00	$1,123.70	$2,632.97
JUNE	$1,508.42	912	$5,621.00	($2,430.19)	60	$446.40	$0.85	1	($1,485.33)	$0.00	$2,151.88	$3,661.15
JULY	$1,467.21	642	$2,098.77	($1,564.48)	31	$217.31	$0.85	107	($364.98)	$0.00	$386.62	$1,854.68
AUGUST	$1,394.65	1,033	$3,455.79	($1,800.35)	31	$191.58	$0.85	70	$515.44	$0.00	$2,362.46	$3,757.96
TOTAL	$23,309.46	44,227	$155,327.81	($3,539.73)	11,627	$67,136.15	$10.17	5,307	($29,693.77)	$17,057.00	$206,287.44	$229,607.09

EXHIBIT II-B

ATMOS ENERGY CORPORATION
COST RECOVERIES FROM TARIFF CUSTOMERS
SOUTHEAST AREA (NEELYVILLE)
JUNE 1, 2006 TO AUGUST 31, 2007

MONTH	FIRM SALES	DEMAND RATE	DEMAND RECOVERIES	TOTAL SALES	COMMODITY RATE	COMMODITY RECOVERIES	TOTAL RECOVERIES
JUNE, 2006	5,830	$0.0764	$445.41	5,830	$0.6515	$3,798.25	$4,243.66
JULY	4,870	$0.0764	$372.07	4,870	$0.6515	$3,172.81	$3,544.88
AUGUST	4,520	$0.0764	$345.33	4,520	$0.6515	$2,944.78	$3,290.11
SEPTEMBER	4,150	$0.0764	$317.06	4,150	$0.6515	$2,703.73	$3,020.79
OCTOBER	10,440	$0.0764	$797.62	10,440	$0.6515	$6,801.66	$7,599.28
NOVEMBER	25,220	$0.0764	$1,926.81	25,220	$0.6515	$16,430.83	$18,357.64
DECEMBER	46,170	$0.0725	$3,347.33	46,170	$1.1054	$51,036.32	$54,383.65
JANUARY, 2007	54,490	$0.0725	$3,950.53	54,490	$1.1054	$60,233.25	$64,183.78
FEBRUARY	75,760	$0.0725	$5,492.60	75,760	$1.1054	$83,745.10	$89,237.70
MARCH	40,180	$0.0725	$2,913.05	40,180	$1.1054	$44,414.97	$47,328.02
APRIL	20,870	$0.1109	$2,314.48	20,870	$1.0567	$22,053.33	$24,367.81
MAY	9,180	$0.1109	$1,018.06	9,180	$0.9314	$8,550.25	$9,568.31
JUNE	4,930	$0.1109	$546.74	4,930	$0.9314	$4,591.80	$5,138.54
JULY	4,800	$0.1109	$532.32	4,800	$0.9314	$4,470.72	$5,003.04
AUGUST	4,250	$0.1109	$471.33	4,250	$0.9314	$3,958.45	$4,429.78
ADJ TO BOOKS	0	$0.0000	$0.00	0	$0.0000	($539.33)	($539.33)
TOTAL	315,660		$24,790.74	315,660		$318,366.92	$343,157.66

EXHIBIT II-C

ATMOS ENERGY CORPORATION
TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
SOUTHEAST AREA (NEELYVILLE)
JUNE 1, 2006 TO AUGUST 31, 2007

MONTH	TARIFF SALES	TRANSPORTATION SALES	TOTAL SALES	TOP RATE	TOP RECOVERIES	TOTAL RECOVERIES
JUNE, 2006	5,830	0	5,830	$0.0000	$0.00	$4,243.66
JULY	4,870	0	4,870	$0.0000	$0.00	$3,544.88
AUGUST	4,520	0	4,520	$0.0000	$0.00	$3,290.11
SEPTEMBER	4,150	0	4,150	$0.0000	$0.00	$3,020.79
OCTOBER	10,440	0	10,440	$0.0000	$0.00	$7,599.28
NOVEMBER	25,220	0	25,220	$0.0000	$0.00	$18,357.64
DECEMBER	46,170	0	46,170	$0.0000	$0.00	$54,383.65
JANUARY, 2007	54,490	0	54,490	$0.0000	$0.00	$64,183.78
FEBRUARY	75,760	0	75,760	$0.0000	$0.00	$89,237.70
MARCH	40,180	0	40,180	$0.0000	$0.00	$47,328.02
APRIL	20,870	0	20,870	$0.0000	$0.00	$24,367.81
MAY	9,180	0	9,180	$0.0000	$0.00	$9,568.31
						($539.33)
TOTAL	301,680	0	301,680		$0.00	
						$328,586.30

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
SOUTHEAST AREA (NEELYVILLE)
JUNE 1, 2006 TO AUGUST 31, 2007

DEMAND

Average of Ending and Beginning Balances Plus Interest as of:

	Beginning Balance Demand	Demand Recoveries	Demand Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
JUNE, 2006	($5,988.05)	($445.41)	$1,508.84	($4,924.62)	($5,456.34)	6.25%	($28.42)
JULY	($4,924.62)	($372.07)	$1,508.84	($3,787.85)	($4,356.24)	6.25%	($22.69)
AUGUST	($3,787.85)	($345.33)	$1,487.85	($2,645.33)	($3,216.59)	6.25%	($16.75)
SEPTEMBER	($2,645.33)	($317.06)	$1,508.84	($1,453.55)	($2,049.44)	6.25%	($10.67)
OCTOBER	($1,453.55)	($797.62)	$1,496.56	($754.61)	($1,104.08)	6.25%	($5.75)
NOVEMBER	($754.61)	($1,926.81)	$1,592.20	($1,089.22)	($921.91)	6.25%	($4.80)
DECEMBER	($1,089.22)	($3,347.33)	$1,706.28	($2,730.27)	($1,909.75)	6.25%	($9.95)
JANUARY, 2007	($2,730.27)	($3,950.53)	$1,706.29	($4,974.51)	($3,852.39)	6.25%	($20.06)
FEBRUARY	($4,974.51)	($5,492.60)	$1,706.28	($8,760.83)	($6,867.67)	6.25%	($35.77)
MARCH	($8,760.83)	($2,913.05)	$1,706.28	($9,967.60)	($9,364.22)	6.25%	($48.77)
APRIL	($9,967.60)	($2,314.48)	$1,509.27	($10,772.81)	($10,370.21)	6.25%	($54.01)
MAY	($10,772.81)	($1,018.06)	$1,509.27	($10,281.60)	($10,527.21)	6.25%	($54.83)
JUNE	($10,281.60)	($546.74)	$1,509.27	($9,319.07)	($9,800.34)	6.25%	($51.04)
JULY	($9,319.07)	($532.32)	$1,468.06	($8,383.33)	($8,851.20)	6.25%	($46.10)
AUGUST	($8,383.33)	($471.33)	$1,395.50	($7,459.16)	($7,921.25)	6.25%	($41.26)
TOTALS		**($24,790.74)**	**$23,319.63**				**($450.87)**

ATMOS ENERGY CORPORATION
CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
SOUTHEAST AREA (NEELYVILLE)
JUNE 1, 2006 TO AUGUST 31, 2007

COMMODITY

Average of Ending and Beginning Balances Plus Interest as of:

	Begin Balance Commodity	Commodity Recoveries	Commodity Gas Costs	Monthly Ending Balance	Average Balance	Interest Rate	Interest
JUNE, 2006	$54,835.11	($3,794.52)	$2,155.62	$53,196.21	$54,015.66	6.25%	$281.33
JULY	$53,196.21	($3,173.13)	$1,500.67	$51,523.75	$52,359.98	6.25%	$272.71
AUGUST	$51,523.75	($2,941.41)	$6,041.35	$54,623.69	$53,073.72	6.25%	$276.43
SEPTEMBER	$54,623.69	($2,701.00)	$2,364.55	$54,287.24	$54,455.47	6.25%	$283.62
OCTOBER	$54,287.24	($6,803.10)	$6,611.40	$54,095.54	$54,191.39	6.25%	$282.25
NOVEMBER	$54,095.54	($16,429.01)	$25,819.71	$63,486.24	$58,790.89	6.25%	$306.20
DECEMBER	$63,486.24	($51,034.41)	$41,545.46	$53,997.29	$58,741.77	6.25%	$305.95
JANUARY, 2007	$53,997.29	($60,232.54)	$40,369.20	$34,133.95	$44,065.62	6.25%	$229.51
FEBRUARY	$34,133.95	($83,628.98)	$42,264.62	($7,230.41)	$13,451.77	6.25%	$70.06
MARCH	($7,230.41)	($44,063.75)	$24,231.04	($27,063.12)	($17,146.77)	6.25%	($89.31)
APRIL	($27,063.12)	($22,048.12)	$7,359.16	($41,752.08)	($34,407.60)	6.25%	($179.21)
MAY	($41,752.08)	($8,550.16)	$1,123.70	($49,178.54)	($45,465.31)	6.25%	($236.80)
JUNE	($49,178.54)	($4,590.07)	$2,151.88	($51,616.73)	($50,397.64)	6.25%	($262.49)
JULY	($51,616.73)	($4,422.77)	$386.62	($55,652.88)	($53,634.81)	6.25%	($279.35)
AUGUST	($55,652.88)	($3,953.95)	$2,362.46	($57,244.37)	($56,448.63)	6.25%	($294.00)
TOTALS		**($318,366.92)**	**$206,287.44**				**$966.90**

Exhibit I-A

Calculation of Scheduling Charge for Missouri Transport Customers
Based on August1, 2007 Pipeline Charges
Effective November 1, 2007; Billed in December

	Annual Demand Charges:		Storage Volumes:	
	Demand	Capacity	Demand	Capacity
Hannibal IOS	$64,722	$64,852	1,610	161,000
Hannibal WS	$43,416	$43,502	1,080	108,000
Hannibal FS	$382,342	$160,906	9,511	399,462
BG IOS	$20,904	$20,944	520	52,000
Butler IOS	$80,400	$80,562	2,000	200,000
SEMO SS-1	$744,777	$97,489	11,303	753,969
MRT FSS	$16,481	$208,813	1,916	109,994
Jackson NSS	$49,734	$0	1,350	101,250
Jackson DSS	$173,052	$0	2,530	126,500
Kirksville 30000	$112,780	$76,592	3,882	194,100
Kirksville 32250	$117,872	$75,588	3,831	191,550
Total	$1,806,480	$829,247	39,533	2,397,825

	Injection	Withdrawal
Hannibal IOS	0.0033	0.0033
Hannibal WS	0.0033	0.0033
Hannibal FS	0.0033	0.0033
BG IOS	0.0033	0.0033
Butler IOS	0.0033	0.0033
SEMO SS-1	0.0324	0.0467
MRT FSS	0.0030	0.0030
Jackson NSS	n/a	n/a
Jackson DSS	n/a	n/a
Kirksville 30000	0.0123	0.0123
Kirksville 32250	0.0123	0.0123
Average of all inj & w/d		$0.0093

Unit Demand Cost:		
Annual demand costs / total demand volumes =	$45.6955	
divided by 365 days to get a daily rate =		$0.1252
Unit Capacity Cost:		
Annual capacity demand / total capacity =		$0.3458
Average injection/withdrawal commodity =		$0.0093
Total Scheduling Fee		$0.4803