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OCT 18 2001



October 17, 2001

Missouri Public
Service Commission

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OCT 18 2001

Records
Public Service Commission

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

Dear Mr. Roberts:

Gr-2001-396

Enclosed for filing are an original and three copies of a PGA filing for Atmos Energy Corporation (Company). This filing reflects changes in the Company's RPGA, Regular Transition Cost, ACA, and Pipeline Refund factors for each of its three districts and will decrease annualized revenues by approximately (\$14,466,614) in the Southeast Missouri district, (\$4,439,513) in the Kirksville district and (\$1,893,177) in the Butler district (schedule attached). The changes in the factors are reflected on the "Adjustment Statement", 24th Revised Sheet Number 16T which cancels the 23rd Revised Sheet Number 16T of the Company's tariffs.

The tariff sheet bears an issue date of October 17, 2001, and an effective date of November 1, 2001. An early review and approval would be greatly appreciated.

Sincerely,

Mark A. Martin
Senior Analyst, Rate Administration

Enclosure

pc: Office of Public Counsel

200200297

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ATMOS ENERGY CORPORATION

FOR All Districts - See Index

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	Regular IQP	Court- Ordered IQP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
BUTLER DISTRICT:								
Firm Sales	\$0.40943	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.17450)	\$0.00000	\$0.23493
Interruptible Sales	\$0.34967	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.05660	\$0.00000	\$0.40627
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
KIRKSVILLE DISTRICT:								
Firm Sales	\$0.50822	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.24110)	\$0.00000	\$0.26712
Interruptible Sales	\$0.36627	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.11790	\$0.00000	\$0.48417
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
SEMO DISTRICT:								
Firm Sales	\$0.49533	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.08800)	\$0.00000	\$0.40733
Interruptible Sales	\$0.36642	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.21760	\$0.00000	\$0.58402
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000

DATE OF ISSUE October 17, 2001DATE EFFECTIVE November 1, 2001ISSUED BY Thomas R. Blase, Jr., President, Franklin, Tennessee

(NAME OF OFFICER, TITLE, ADDRESS)

Atmos Energy Corporation
PGA Filing Effective November 1, 2001
Calculation of Annualized Increase/(Decrease) in Customer Billings

Description	Southeast Missouri			Kirksville			Butler		
	Firm	Interruptible	Transportation	Firm	Interruptible	Transportation	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:									
24th Revised Sheet 16T	\$0.40733	\$0.58402	\$0.00000	\$0.26712	\$0.48417	\$0.00000	\$0.23493	\$0.40627	\$0.00000
23rd Revised Sheet 16T	\$0.79986	\$0.66080	\$0.00364	\$0.78998	\$0.62597	\$0.00176	\$0.67077	\$0.59591	\$0.00000
Increase/(Decrease)	(\$0.39253)	(\$0.07678)	(\$0.00364)	(\$0.52286)	(\$0.14180)	(\$0.00176)	(\$0.43584)	(\$0.18964)	\$0.00000
Annual Ccf Usage	35,849,405	4,079,331	22,372,417	7,835,913	2,384,445	2,450,984	4,142,619	462,234	102,595
Annualized Increase/(Decrease)	(\$14,071,967)	(\$313,211)	(\$81,436)	(\$4,097,085)	(\$338,114)	(\$4,314)	(\$1,805,519)	(\$87,658)	\$0
Total District	(\$14,466,614)			(\$4,439,513)			(\$1,893,177)		

Atmos Energy Corporation
RPGA History

Sheet 16T		Southeast Missouri		Kirkville		Butler	
Revision	Effective	Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
<u>RPGA History</u>							
24	11/1/01	\$0.40733	\$0.58402	\$0.26712	\$0.48417	\$0.23493	\$0.40627
23	7/1/01	\$0.74836	\$0.60531	\$0.75761	\$0.60513	\$0.65341	\$0.58426
22	2/1/01	\$1.08576	\$0.94271	\$1.03839	\$0.88591	\$1.14783	\$1.07868
21	11/1/00	\$0.73132	\$0.58827	\$0.73351	\$0.58103	\$0.69101	\$0.62186
20	8/1/00	\$0.62323	\$0.49367	\$0.60116	\$0.47825	\$0.57669	\$0.51570
19	4/1/00	\$0.44043	\$0.30991	\$0.41574	\$0.29195	\$0.38478	\$0.32266
18	2/1/00	\$0.44969	\$0.33785	\$0.44260	\$0.30625	\$0.39684	\$0.33658
17	11/1/99	\$0.44969	\$0.33785	\$0.44260	\$0.30625	\$0.39684	\$0.33658
16	4/1/99	\$0.37984	\$0.26075	\$0.34844	\$0.22583	\$0.31761	\$0.26049
15	11/1/98	\$0.42174	\$0.30100	\$0.38806	\$0.26546	\$0.36377	\$0.30171
14	10/1/98	\$0.38546	\$0.28254	\$0.40977	\$0.24244	\$0.41865	\$0.34484
13	4/6/99	\$0.38546	\$0.28254	\$0.40977	\$0.24244	\$0.41865	\$0.34484
12	3/1/98	\$0.43850	\$0.33305	\$0.45833	\$0.29387	\$0.42625	\$0.35306
11	1/10/98	\$0.43850	\$0.33305	\$0.45833	\$0.29387	\$0.42625	\$0.35306
10	#####	RPGA didn't include base cost of gas					
<u>Firm vs. Int.</u>							
24	11/1/01	(\$0.17669)		(\$0.21705)		(\$0.17134)	
23	7/1/01	\$0.14305		\$0.15248		\$0.06915	
22	2/1/01	\$0.14305		\$0.15248		\$0.06915	
21	11/1/00	\$0.14305		\$0.15248		\$0.06915	
20	8/1/00	\$0.12956		\$0.12291		\$0.06099	
19	4/1/00	\$0.13052		\$0.12379		\$0.06212	
18	2/1/00	\$0.11184		\$0.13635		\$0.06026	
17	11/1/99	\$0.11184		\$0.13635		\$0.06026	
16	4/1/99	\$0.11909		\$0.12261		\$0.05712	
15	11/1/98	\$0.12074		\$0.12260		\$0.06206	
14	10/1/98	\$0.10292		\$0.16733		\$0.07381	
13	4/6/99	\$0.10292		\$0.16733		\$0.07381	
12	3/1/98	\$0.10545		\$0.16446		\$0.07319	
11	1/10/98	\$0.10545		\$0.16446		\$0.07319	
<u>Winter 2002 - Winter 2001/2002</u>							
24 vs. 22		(\$0.67843)	(\$0.35869)	(\$0.77127)	(\$0.40174)	(\$0.91290)	(\$0.67241)
<u>Summer 2001 - Summer 2000/2001</u>							
23 vs. 21		(\$0.33740)	(\$0.33740)	(\$0.28078)	(\$0.28078)	(\$0.49442)	(\$0.49442)
<u>Winter 2001 - Winter 2000/2001</u>							
22 vs. 21		\$0.35444	\$0.35444	\$0.30488	\$0.30488	\$0.45682	\$0.45682
<u>Winter 2000/2001 - Summer 2000</u>							
21 vs. 19		\$0.29089	\$0.27836	\$0.31777	\$0.28908	\$0.30623	\$0.29920
<u>Summer 2000 - Winter 1999/2000</u>							
19 vs. 17		(\$0.00926)	(\$0.02794)	(\$0.02686)	(\$0.01430)	(\$0.01206)	(\$0.01392)
<u>Winter 1999/2000 - Summer 1999</u>							
17 vs. 16		\$0.06985	\$0.07710	\$0.09416	\$0.08042	\$0.07923	\$0.07609
<u>Summer 1999 - Winter 1998/1999</u>							
16 vs. 15		(\$0.04190)	(\$0.04025)	(\$0.03962)	(\$0.03963)	(\$0.04616)	(\$0.04122)
<u>Summer 1999 - Summer 1998</u>							
16 vs. 13		(\$0.00562)	(\$0.02179)	(\$0.06133)	(\$0.01661)	(\$0.10104)	(\$0.08435)

Atmos Energy Corporation
Calculation of RPGA Factors
Effective November 1, 2001

Line No.		Southeast Missouri		Kirksville		Butler	
		Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
1	<u>Calculation of Demand RPGA:</u>						
2	Annual Demand Cost	\$5,091,171	\$114,902	\$1,189,099	\$71,609	\$253,474	\$4,069
3	Estimated Annual Ccf Sales	33,202,983	4,705,946	7,110,912	2,833,888	3,758,965	530,207
4	Demand RPGA	\$0.15333	\$0.02442	\$0.16722	\$0.02527	\$0.06743	\$0.00767
5	<u>Calculation of Commodity RPGA:</u>						
6	Commodity Cost for Winter Period	\$7,674,159	\$751,404	\$1,652,412	\$497,908	\$881,749	\$84,596
7	Estimated Ccf Sales for Winter Period	24,875,150	2,428,998	5,354,137	1,611,036	2,859,630	272,582
8	Commodity RPGA	\$0.30851	\$0.30935	\$0.30862	\$0.30906	\$0.30834	\$0.31035
9	Commodity Cap RPGA	\$0.34200	\$0.34200	\$0.34100	\$0.34100	\$0.34200	\$0.34200
10	Higher of Line 8 or 9	\$0.34200	\$0.34200	\$0.34100	\$0.34100	\$0.34200	\$0.34200
11	Total RPGA	\$0.49533	\$0.36642	\$0.50822	\$0.36627	\$0.40943	\$0.34967

Atmos Energy Corporation
Allocation of Annual Demand Costs
Effective November 1, 2001

No.		Allocation Factors	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	Oct-02	Nov-02	Dec-02	TOTAL
1	Southeast Missouri														
2	Interconnected Costs		316,987	305,567	305,908	300,388	300,388	300,388	300,388	300,316	405,649	325,939	339,819	350,996	3,852,733
3	Demand Allocation														
4	Firm	97.63%	309,475	298,325	298,658	293,269	293,269	293,269	293,269	293,199	396,035	318,214	331,765	342,677	3,761,424
5	Interruptible	2.37%	7,513	7,242	7,250	7,119	7,119	7,119	7,119	7,117	9,614	7,725	8,054	8,319	91,310
6	Total Allocated		316,988	305,567	305,908	300,388	300,388	300,388	300,388	300,316	405,649	325,939	339,819	350,996	3,852,734
7	NGPL Area Costs		120,640	118,285	120,497	91,616	91,766	87,012	87,012	87,012	91,009	91,159	119,201	121,515	1,226,723
8	Demand Allocation														
9	Firm	98.40%	118,709	116,392	118,569	90,150	90,297	85,620	85,620	85,620	89,553	89,701	117,294	119,570	1,207,095
10	Interruptible	1.60%	1,930	1,893	1,928	1,466	1,468	1,392	1,392	1,392	1,456	1,459	1,907	1,944	19,627
11	Total Allocated		120,639	118,285	120,497	91,616	91,765	87,012	87,012	87,012	91,009	91,160	119,201	121,514	1,226,722
12	MRT Area Costs		28428	25677	12012	639	660	639	660	660	639	660	27511	28428	126,614
13	Demand Allocation														
14	Firm	96.87%	27,538	24,873	11,636	619	640	619	640	640	619	640	26,650	27,538	122,652
15	Interruptible	3.13%	890	804	376	20	21	20	21	21	20	21	861	890	3,965
16	Total Allocated		28,428	25,677	12,012	639	661	639	661	661	639	661	27,511	28,428	126,617
17	Total SEMO Demand Costs														
18	Firm		455,722	439,590	428,863	384,038	384,206	379,508	379,529	379,459	486,207	408,555	475,709	489,785	5,091,171
19	Interruptible		10,333	9,939	9,554	8,605	8,608	8,531	8,532	8,530	11,090	9,205	10,822	11,153	114,902
20	Total		466,055	449,529	438,417	392,643	392,814	388,039	388,061	387,989	497,297	417,760	486,531	500,938	5,206,073
21	Kirksville														
22	Demand Costs		122,239	122,239	123,435	91,879	91,879	91,493	91,106	91,493	97,572	91,904	122,671	122,797	1,260,708
23	Demand Allocation														
24	Firm	94.32%	115,296	115,296	116,424	86,660	86,660	86,296	85,931	86,296	92,030	86,684	115,703	115,823	1,189,099
25	Interruptible	5.68%	6,943	6,943	7,011	5,219	5,219	5,197	5,175	5,197	5,542	5,220	6,968	6,975	71,609
26	Total Allocated		122,239	122,239	123,435	91,879	91,879	91,493	91,106	91,493	97,572	91,904	122,671	122,798	1,260,708
27	Butler														
28	Demand Costs		31,238	29,513	27,673	19,263	13,413	13,413	13,413	13,413	18,288	19,458	27,213	31,238	257,542
29	Demand Allocation														
30	Firm	98.42%	30,745	29,047	27,236	18,959	13,202	13,202	13,202	13,202	18,000	19,151	26,783	30,745	253,474
31	Interruptible	1.58%	494	466	437	304	212	212	212	212	289	307	430	494	4,069
32	Total Allocated		31,239	29,513	27,673	19,263	13,414	13,414	13,414	13,414	18,289	19,458	27,213	31,239	257,543

Atmos Energy Corporation
Allocation of Commodity Costs
Effective November 1, 2001

Line No.		Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	Oct-02	Nov-02	Dec-02	Total	Winter Period Nov. - Mar.
1	Southeast Missouri														
2	Net Commodity Costs	2,388,668	2,043,292	1,311,570	963,411	434,944	302,155	279,812	240,821	341,221	504,246	797,441	1,884,593	11,492,173	8,425,564
3	Allocation Factors														
4	Firm	92.90%	92.18%	90.82%	86.78%	80.55%	77.56%	76.19%	78.83%	70.36%	67.39%	80.35%	92.31%		
5	Interruptible	7.10%	7.82%	9.18%	13.22%	19.45%	22.44%	23.81%	21.17%	29.64%	32.61%	19.65%	7.69%		
6		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
7	Allocated Commodity costs														
8	Firm	2,219,072	1,883,507	1,191,168	836,048	350,347	234,351	213,189	189,839	240,083	339,811	640,744	1,739,668	10,077,827	7,674,469
9	Interruptible	169,595	159,785	120,402	127,363	84,597	67,804	66,623	50,982	101,138	164,435	156,697	144,925	1,414,346	751,404
10	Total	2,388,667	2,043,292	1,311,570	963,411	434,944	302,155	279,812	240,821	341,221	504,246	797,441	1,884,593	11,492,173	8,425,563
11	Kirkville														
12	Net Commodity Costs	638,103	489,227	321,922	255,269	105,255	91,999	61,108	71,280	112,531	165,588	226,266	474,802	3,013,350	2,150,320
13	Allocation Factors														
14	Firm	71.95%	81.21%	82.58%	73.26%	69.95%	62.57%	45.39%	46.71%	38.93%	50.34%	69.39%	78.59%		
15	Interruptible	28.05%	18.79%	17.42%	26.74%	30.05%	37.43%	54.61%	53.29%	61.07%	49.66%	30.61%	21.41%		
16		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
17	Allocated Commodity costs														
18	Firm	459,115	397,301	265,843	187,010	73,626	57,564	27,737	33,295	43,808	83,357	157,006	373,147	2,158,809	1,652,412
19	Interruptible	178,988	91,926	56,079	68,259	31,629	34,435	33,371	37,985	68,723	82,231	69,260	101,655	854,541	497,908
20	Total	638,103	489,227	321,922	255,269	105,255	91,999	61,108	71,280	112,531	165,588	226,266	474,802	3,013,350	2,150,320
21	Butler														
22	Net Commodity Costs	264,336	237,053	156,712	112,798	46,143	32,197	29,448	26,731	34,238	52,720	93,149	215,093	1,300,618	966,343
23	Allocation Factors														
24	Firm	93.02%	91.30%	93.33%	87.64%	79.08%	75.57%	68.39%	64.44%	65.78%	75.40%	82.35%	91.34%		
25	Interruptible	6.98%	8.70%	6.67%	12.36%	20.92%	24.43%	31.61%	35.56%	34.22%	24.60%	17.65%	8.66%		
26		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
27	Allocated Commodity costs														
28	Firm	245,886	216,429	146,260	98,856	36,490	24,331	20,139	17,226	22,522	39,751	76,708	196,466	1,141,064	881,749
29	Interruptible	18,451	20,624	10,453	13,942	9,653	7,866	9,308	9,506	11,716	12,969	16,441	18,627	159,556	84,596
30	Total	264,337	237,053	156,713	112,798	46,143	32,197	29,447	26,732	34,238	52,720	93,149	215,093	1,300,620	966,345

Atmos Energy Corpoartion
PGA Limits on Commodity Cost
For November 1, 2000 through March 31, 2001

	(1) October Commodity <u>Gas Cost Per Ccf</u>	(2) Average of Single Highest ACA Cost and Overall Weighted Average ACA Cost	(3) Higher of <u>(1) or (2)</u>	(4) Commodity <u>PGA</u>	(5) RPGA <u>Higher of (3) or (4)</u>
Southeast Missouri					
Firm	0.20352	0.53960	0.53960	0.30851	0.53960
Interruptible	0.20352	0.80271	0.80271	0.30935	0.80271
Kirksville					
Firm	0.19700	0.40817	0.40817	0.30862	0.40817
Interruptible	0.19700	0.60345	0.60345	0.30906	0.60345
Butler					
Firm	0.31844	0.54335	0.54335	0.30834	0.54335
Interruptible	0.31844	0.78868	0.78868	0.31035	0.78868

Atmos Energy Corporation
Summary of Commodity Costs And Mcf
For 1998, 1999 and 2000 Winter Periods

Commodity Costs

Month/Year		SEMO-F \$	SEMO-I \$	Kirksville-F \$	Kirksville-I \$	Butler-F \$	Butler-I \$
November	1998	576,867.57	235,736.42	143,807.66	79,080.83	91,943.83	10,215.97
December	1998	1,432,154.06	244,841.34	239,502.18	108,005.35	185,128.63	16,800.50
January	1999	1,602,540.13	119,880.49	342,186.19	89,267.86	224,686.67	12,549.80
February	1999	1,000,574.93	104,544.27	208,456.96	63,042.07	134,650.83	8,609.97
March	1999	1,054,201.85	116,873.30	196,311.36	60,707.97	133,174.52	9,136.36
Total 98-99 Winter Period		5,666,338.54	821,875.82	1,130,264.35	400,104.08	769,584.48	57,312.60
November	1999	729,466.54	130,405.65	147,536.60	70,606.24	77,250.45	13,211.10
December	1999	1,292,781.42	80,687.75	256,741.62	88,246.36	163,451.31	14,255.14
January	2000	1,849,568.14	79,421.06	347,448.37	73,479.53	211,019.56	10,219.23
February	2000	1,334,183.84	25,068.82	264,486.71	54,750.65	153,444.24	4,861.34
March	2000	913,190.08	14,588.24	192,147.08	54,265.92	108,667.32	7,347.32
Total 99-00 Winter Period		6,119,190.02	330,171.52	1,208,360.38	341,348.70	713,832.88	49,894.13
November	2000	1,602,236.40	487,001.31	355,262.40	245,045.81	241,461.94	59,725.46
December	2000	5,257,798.00	729,218.62	736,193.41	335,412.72	583,418.11	80,084.80
January	2001	6,819,095.47	673,592.67	851,792.60	246,161.25	687,140.79	61,868.14
February	2001	2,598,405.54	245,422.35	599,117.79	185,067.80	393,604.19	34,831.85
March	2001	2,000,949.04	244,281.03	399,014.85	171,985.22	233,597.05	32,428.52
Total 00-01 Winter Period		18,278,484.45	2,379,515.98	2,941,381.05	1,183,672.80	2,139,222.08	268,938.77
Total Cost for 3 Periods		30,064,013.01	3,531,563.32	5,280,005.78	1,925,125.58	3,622,639.44	376,145.50

Atmos Energy Corporation
Summary of Commodity Costs And Mcf
For 1998, 1999 and 2000 Winter Periods

Mcf Sales

Month/Year		SEMO-F Mcf	SEMO-I Mcf	Kirksville-F Mcf	Kirksville-I Mcf	Butler-F Mcf	Butler-I Mcf
November	1998	197,418	80,679	56,834	31,257	24,626	2,735
December	1998	354,849	60,684	77,570	34,982	39,611	3,594
January	1999	823,567	61,591	167,736	43,758	91,187	5,093
February	1999	479,793	50,134	112,788	34,117	59,516	3,808
March	1999	524,034	58,105	112,387	34,762	55,673	3,822
Total 98-99 Winter Period		2,379,661	311,193	527,315	178,876	270,613	19,052
November	1999	182,493	55,456	39,651	27,354	19,829	4,905
December	1999	390,806	54,215	86,533	39,429	43,877	6,024
January	2000	629,705	62,181	135,127	39,059	71,419	6,434
February	2000	665,583	62,845	127,298	39,321	69,319	6,133
March	2000	380,015	46,380	76,948	33,168	41,737	5,793
Total 99-00 Winter Period		2,248,602	281,078	465,557	178,330	246,181	29,288
November	2000	220,985	43,233	59,219	16,261	28,475	5,449
December	2000	638,225	31,568	134,189	20,714	72,340	4,996
January	2001	844,725	50,544	169,930	79,873	91,955	5,831
February	2001	591,365	43,765	137,840	22,019	75,109	7,633
March	2001	431,128	35,613	104,093	5,010	57,866	1,320
Total 00-01 Winter Period		2,726,428	204,723	605,270	143,876	325,745	25,227
Total Mcf for 3 Periods		7,354,691	796,993	1,598,142	501,082	842,539	73,567
Average Cost							
1998 - 1999 Winter Period		2.3812	2.6410	2.1434	2.2368	2.8439	3.0082
1999 - 2000 Winter Period		2.7213	1.1747	2.5955	1.9141	2.8996	1.7036
2000 - 2001 Winter Period		6.7042	11.6231	4.8596	8.2270	6.5672	10.6606
3 Year Weighted Avg.		4.0877	4.4311	3.3038	3.8419	4.2997	5.1130
Highest of 3 Years		6.7042	11.6231	4.8596	8.2270	6.5672	10.6606
Average of Highest & 3 Year Weighted Avg.		5.3960	8.0271	4.0817	6.0345	5.4335	7.8868

Atmos Energy Corporation
Commodity Gas Cost Projection for November 2000

Line No.	SUPPLIER & RATE SCHEDULE	TYPE CHARGE	COMMODITY VOLUME MMBtu	RATE PER MMBtu	TOTAL COST \$	MCF
1	INTEGRATED SYSTEM					
2	TETCO-CDS	COMMODITY	89,760	\$0.0706	\$6,337	
3	OZARK-FT- INTEGRATED	COMMODITY	79,050	\$0.0161	\$1,273	
4	OGE Energy - INTEGRATED	COMMODITY	79,050	\$1.9443	\$153,697	76,022
5	TETCO Purchases	COMMODITY	77,520	\$1.9443	\$150,722	71,877
6	TOTAL COMMODITY AND \$				\$312,029	147,899
7						
8						
9	NPGL					
10	AQUILA - PURCHASES	COMMODITY	50,592	\$1.7254	\$87,291	46,939
11	NGPL- FTS Mid Cont	COMMODITY	52,869	\$0.0244	\$1,290	
12	TOTAL COMMODITY AND \$				\$88,581	46,939
13						
14	MRT					
15	MRT SCT	COMMODITY	0	\$0.2403	\$0	
16	MRT FTS	COMMODITY	38,976	\$0.0077	\$300	
17	MRT ENERGY - Purchases	COMMODITY	38,370	\$1.8478	\$70,900	36,985
18	TOTAL COMMODITY AND \$				\$71,200	36,985
19						
20						
21	Total SEMO				\$471,810	231,823
22						
23	Rate Per Ccf				\$0.20352	
24						
25	ANR					
26	ANR-ETS 00001	COMMODITY	84,443	\$0.0239	\$2,018	
27	Anadarko Energy - Purchase	COMMODITY	81,039	\$1.8403	\$149,136	76,728
28	TOTAL COMMODITY AND \$				\$151,154	76,728
29						
30	Rate Per Ccf				\$0.19700	
31						
32						
33	PEPL					
34	PANHANDLE SCT	COMMODITY	34,874	\$0.6193	\$21,598	
35	AQUILA - Purchase	COMMODITY	34,100	\$2.3937	\$81,625	32,415
36	TOTAL COMMODITY AND \$				\$103,223	32,415
37						
38	Rate Per Ccf				\$0.31844	

Atmos Energy Corporation
Class Demand Allocation Factors for 2001/2002
Interconnected Supply Area (SEMO District)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	2,647,135	89.85%	21.02%	34,499	100.00%	76.60%	97.63%
Interruptible sales	299,018	10.15%	2.37%		0.00%	0.00%	2.37%
Total sales	<u>2,946,153</u>			<u>34,499</u>			<u>100.00%</u>

Total sales/365	8,072
Design peak	34,499
Load factor	23.40%
1 minus Load factor	76.60%

Description	Mcf Sales	LNG	Net
Firm sales	2,647,135	0	2,647,135
Interruptible sales	299,018		299,018
Total sales	<u>2,946,153</u>	<u>0</u>	<u>2,946,153</u>

Capacity

LNG	10,200	10,200	0
TETC CDS	9,826		9,826
TETC SS-1	11,303		11,303
AWP	13,370		13,370
	<u>44,699</u>	<u>10,200</u>	<u>34,499</u>

Atmos Energy Corporation
Class Demand Allocation Factors for 2001/2002
NGPL Supply Area (SEMO District)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	710,547	91.14%	16.49%	11,807	100.00%	81.91%	98.40%
Interruptible sales	69,102	8.86%	1.60%		0.00%	0.00%	1.60%
Total sales	<u>779,648</u>			<u>11,807</u>			<u>100.00%</u>
Total sales/365	2,136						
Design peak	11,807						
Load factor	18.09%						
1 minus Load factor	81.91%						
<u>Capacity</u>							
FTS 110767	4,077						
FTS 110759	2,200						
FTS 100072	2,000						
DSS	2,530						
POA	1,000						
	<u>11,807</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2001/2002
MRTC Supply Area (SEMO District)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	227,259	85.09%	17.88%	3,482	100.00%	78.99%	96.87%
Interruptible sales	39,814	14.91%	3.13%		0.00%	0.00%	3.13%
Total sales	<u>267,072</u>			<u>3,482</u>			<u>100.00%</u>
Total sales/365	732						
Design peak	3,482						
Load factor	21.01%						
1 minus Load factor	78.99%						
<u>Capacity</u>							
FTS 973	348						
SCT 450	<u>3,134</u>						
	<u>3,482</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2001/2002
Kirksville District

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	783,591	76.67%	18.67%	11,500	100.00%	75.65%	94.32%
Interruptible sales	238,445	23.33%	5.68%		0.00%	0.00%	5.68%
Total sales	<u>1,022,036</u>			<u>11,500</u>			<u>100.00%</u>
Total sales/365	2,800						
Design peak	11,500						
Load factor	24.35%						
1 minus Load factor	75.65%						
<u>Capacity</u>							
ETS 00001	3,850						
ETS 00050	3,850						
FTS-1 18450	3,800						
	<u>11,500</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2001/2002
Butler District

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	414,262	89.96%	14.19%	8,000	100.00%	84.23%	98.42%
Interruptible sales	46,223	10.04%	1.58%		0.00%	0.00%	1.58%
Total sales	<u>460,485</u>			<u>8,000</u>			<u>100.00%</u>
Total sales/365	1,262						
Design peak	8,000						
Load factor	15.77%						
1 minus Load factor	84.23%						
<u>Capacity</u>							
SCT	<u>8,000</u>						
	<u>8,000</u>						

EXHIBIT II

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2000 TO AUGUST 31, 2001

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$26,880,068.11
2. ACA Balance for the period September 1, 1999 to August 30, 2000	\$1,576,496.38
3. Costs Recovered from Firm Sales (Exhibit II-B)	<u>\$31,611,514.31</u>
4. Firm Under/(Over)-Recovery	<u>(\$3,154,949.82)</u>
5. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$3,527,795.18
6. ACA Balance for the period September 1, 1999 to August 30, 2000	\$296,190.79
7. Costs Recovered from Interruptible Customers (Exhibit II-B)	<u>\$2,936,431.98</u>
8. Interruptible Under/(Over)-Recovery	<u>\$887,553.99</u>
9. Firm Sales	<u>35,849,405</u>
10. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.0880)</u>
11. Interruptible Sales	<u>4,079,331</u>
12. Interruptible ACA (Item 8 divided by Item 11)	<u>\$0.2176</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2000 TO AUGUST 30, 2001

INTERCONNECTED

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2000	\$405,649.15	\$392,303.29	\$13,345.86	\$571,698.43	(\$299,747.66)	\$300,703.82	\$572,654.59	\$402,747.97	\$169,906.62	\$978,303.74
OCTOBER	\$325,938.70	\$315,215.32	\$10,723.38	\$813,124.63	(\$289,551.23)	\$202,540.21	\$726,113.61	\$568,837.40	\$157,276.21	\$1,052,052.31
NOVEMBER	\$339,818.88	\$331,969.06	\$7,849.82	\$1,498,416.67	(\$160,064.28)	\$240,176.33	\$1,578,528.72	\$1,210,573.68	\$367,955.04	\$1,918,347.60
DECEMBER	\$350,995.58	\$342,887.58	\$8,108.00	\$4,008,886.39	(\$45,011.10)	\$695,456.24	\$4,659,331.53	\$4,091,824.95	\$567,506.58	\$5,010,327.11
JANUARY 2001	\$316,987.23	\$309,664.82	\$7,322.41	\$6,206,129.42	(\$378,063.12)	\$119,271.27	\$5,947,337.57	\$5,412,671.92	\$534,665.65	\$6,264,324.80
FEBRUARY	\$305,566.85	\$298,508.26	\$7,058.59	\$1,652,938.77	(\$88,727.04)	\$577,825.64	\$2,142,037.37	\$1,957,179.54	\$184,857.83	\$2,447,604.22
MARCH	\$305,907.80	\$298,841.33	\$7,066.47	\$1,181,908.06	(\$14,778.93)	\$526,583.39	\$1,693,712.52	\$1,509,436.60	\$184,275.92	\$1,999,620.32
APRIL	\$300,388.25	\$293,449.28	\$6,938.97	\$1,636,818.37	(\$755,265.59)	\$11,709.21	\$893,261.99	\$764,810.92	\$128,451.07	\$1,193,650.24
MAY	\$300,388.25	\$293,449.28	\$6,938.97	\$841,033.74	(\$346,061.40)	\$0.00	\$494,972.34	\$390,929.15	\$104,043.19	\$795,360.59
JUNE	\$300,388.25	\$293,449.28	\$6,938.97	\$635,033.27	(\$283,106.64)	\$0.00	\$351,926.63	\$260,425.71	\$91,500.92	\$652,314.88
JULY	\$300,388.25	\$293,449.28	\$6,938.97	\$651,029.92	(\$353,692.16)	\$0.00	\$297,337.76	\$216,461.89	\$80,875.87	\$597,726.01
AUGUST	\$300,316.26	\$293,378.95	\$6,937.31	\$517,858.58	(\$297,063.58)	\$0.00	\$220,795.00	\$177,210.07	\$43,584.93	\$521,111.26
TOTAL	<u>\$3,852,733.45</u>	<u>\$3,756,565.75</u>	<u>\$96,167.70</u>	<u>\$20,214,876.25</u>	<u>(\$3,311,132.73)</u>	<u>\$2,674,266.11</u>	<u>\$19,578,009.63</u>	<u>\$16,963,109.80</u>	<u>\$2,614,899.83</u>	<u>\$23,430,743.08</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2000 TO AUGUST 30, 2001

NATURAL GAS PIPELINE

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2000	\$91,009.28	\$85,803.55	\$5,205.73	\$160,981.37	(\$73,244.74)	\$0.00	\$87,736.63	\$61,705.17	\$26,031.46	\$178,745.91
OCTOBER	\$91,159.28	\$85,944.97	\$5,214.31	\$245,680.21	(\$92,478.34)	\$116.80	\$153,318.67	\$120,109.85	\$33,208.82	\$244,477.95
NOVEMBER	\$119,200.85	\$113,586.49	\$5,614.36	\$263,412.11	\$0.00	\$70,357.09	\$333,769.20	\$255,967.60	\$77,801.60	\$452,970.05
DECEMBER	\$121,514.58	\$115,791.24	\$5,723.34	\$713,438.10	\$0.00	\$238,482.27	\$951,920.37	\$835,976.47	\$115,943.90	\$1,073,434.95
JANUARY 2001	\$120,639.59	\$114,957.47	\$5,682.12	\$949,184.20	(\$6,627.69)	\$194,493.31	\$1,137,049.82	\$1,034,829.04	\$102,220.78	\$1,257,689.41
FEBRUARY	\$118,284.87	\$112,713.65	\$5,571.22	\$324,184.61	(\$1,901.56)	\$160,623.82	\$482,906.87	\$441,232.01	\$41,674.86	\$601,191.74
MARCH	\$120,496.90	\$114,821.50	\$5,675.40	\$217,586.93	(\$18,019.80)	\$182,299.39	\$381,866.52	\$340,319.44	\$41,547.08	\$502,363.42
APRIL	\$91,615.55	\$87,300.46	\$4,315.09	\$350,520.12	(\$185,649.43)	\$5,425.83	\$170,296.52	\$145,807.88	\$24,488.64	\$261,912.07
MAY	\$91,765.55	\$87,443.39	\$4,322.16	\$280,233.17	(\$175,877.80)	\$0.00	\$104,355.37	\$82,419.87	\$21,935.50	\$196,120.92
JUNE	\$87,012.08	\$82,913.81	\$4,098.27	\$174,093.70	(\$119,426.54)	\$0.00	\$54,667.16	\$40,453.70	\$14,213.46	\$141,679.24
JULY	\$87,012.08	\$82,913.81	\$4,098.27	\$141,670.10	(\$88,739.40)	\$0.00	\$52,930.70	\$38,533.55	\$14,397.15	\$139,942.78
AUGUST	\$87,012.08	\$82,913.81	\$4,098.27	\$152,293.95	(\$105,528.82)	\$0.00	\$46,765.13	\$37,533.69	\$9,231.44	\$133,777.21
TOTAL	<u>\$1,226,722.69</u>	<u>\$1,167,104.15</u>	<u>\$59,618.54</u>	\$3,973,278.57	<u>(\$867,494.12)</u>	<u>\$851,798.51</u>	<u>\$3,957,582.96</u>	<u>\$3,434,888.27</u>	<u>\$522,694.69</u>	<u>\$5,184,305.65</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2000 TO AUGUST 30, 2001

MRT ENERGY

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2000	\$639.00	\$625.13	\$13.87	\$165,193.90	(\$119,666.50)	\$0.00	\$45,527.40	\$32,019.42	\$13,507.98	\$46,166.40
OCTOBER	\$660.30	\$645.97	\$14.33	\$204,690.69	(\$125,008.56)	\$0.00	\$79,682.13	\$62,422.98	\$17,259.15	\$80,342.43
NOVEMBER	\$27,510.90	\$26,671.82	\$839.08	\$150,766.29	(\$10,525.34)	\$36,698.84	\$176,939.79	\$135,695.12	\$41,244.67	\$204,450.69
DECEMBER	\$28,427.93	\$27,560.88	\$867.05	\$258,425.11	\$0.00	\$117,339.61	\$375,764.72	\$329,996.58	\$45,768.14	\$404,192.65
JANUARY 2001	\$28,427.93	\$27,560.88	\$867.05	\$270,745.20	\$0.00	\$137,555.55	\$408,300.75	\$371,594.51	\$36,706.24	\$436,728.68
FEBRUARY	\$25,676.84	\$24,893.70	\$783.14	\$103,904.65	\$0.00	\$114,979.00	\$218,883.65	\$199,993.99	\$18,889.66	\$244,560.49
MARCH	\$12,012.25	\$11,645.88	\$366.37	\$100,785.13	\$0.00	\$68,865.90	\$169,651.03	\$151,193.00	\$18,458.03	\$181,663.28
APRIL	\$639.00	\$619.51	\$19.49	\$29,739.47	\$0.00	\$34,667.15	\$64,406.62	\$55,144.95	\$9,261.67	\$65,045.62
MAY	\$660.30	\$640.16	\$20.14	\$44,226.93	\$0.00	\$0.00	\$44,226.93	\$34,930.43	\$9,296.50	\$44,887.23
JUNE	\$639.00	\$619.51	\$19.49	\$106,411.61	(\$75,721.34)	\$0.00	\$30,690.27	\$22,710.80	\$7,979.47	\$31,329.27
JULY	\$660.30	\$640.16	\$20.14	\$103,900.59	(\$78,395.29)	\$0.00	\$25,505.30	\$18,567.86	\$6,937.44	\$26,165.60
AUGUST	\$660.30	\$640.16	\$20.14	\$98,251.30	(\$71,629.38)	\$0.00	\$26,621.92	\$21,366.75	\$5,255.17	\$27,282.22
TOTAL	\$126,614.05	\$122,763.76	\$3,850.29	\$1,637,040.87	(\$480,946.41)	\$510,106.05	\$1,666,200.51	\$1,435,636.39	\$230,564.12	\$1,792,814.56

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 SOUTHEASTERN MISSOURI DISTRICT (SEMO)
 SEPTEMBER 1, 2000 TO AUGUST 30, 2001

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2000	817,148	\$0.62137	\$503,320.63	304,183	\$0.50975	\$155,057.28	1,121,331	\$658,377.91
OCTOBER	1,158,288	\$0.62137	\$719,725.41	483,588	\$0.50975	\$246,508.98	1,641,876	\$966,234.39
NOVEMBER	2,209,851	\$0.78291	\$1,730,114.45	432,326	\$0.64381	\$278,335.80	2,642,177	\$2,008,450.25
DECEMBER	6,382,253	\$0.78291	\$4,996,729.70	315,676	\$0.64381	\$203,235.37	6,697,929	\$5,199,965.07
JANUARY 2001	8,447,246	\$0.78291	\$6,613,433.37	505,441	\$0.64381	\$325,407.97	8,952,687	\$6,938,841.34
FEBRUARY	5,913,653	\$1.13735	\$6,725,893.24	437,650	\$0.99825	\$436,884.11	6,351,303	\$7,162,777.35
MARCH	4,311,277	\$1.13735	\$4,903,430.90	356,133	\$0.99825	\$355,509.77	4,667,410	\$5,258,940.67
APRIL	3,348,948	\$1.13735	\$3,808,926.01	469,955	\$0.99825	\$469,132.58	3,818,903	\$4,278,058.59
MAY	1,103,211	\$1.13735	\$1,254,737.03	232,937	\$0.99825	\$232,529.36	1,336,148	\$1,487,266.39
JUNE	835,289	\$1.13735	\$950,015.94	189,871	\$0.99825	\$189,538.73	1,025,160	\$1,139,554.67
JULY	675,875	\$0.79995	\$540,666.21	163,771	\$0.66085	\$108,228.07	839,646	\$648,894.28
AUGUST	646,366	\$0.79995	\$517,060.48	187,800	\$0.66085	\$124,107.63	834,166	\$641,168.11
ADJ TO BOOKS	0		(\$1,652,539.06)	0		(\$188,043.67)	0	(\$1,840,582.73)
TOTAL	<u>35,849,405</u>		<u>\$31,611,514.31</u>	<u>4,079,331</u>		<u>\$2,936,431.98</u>	<u>39,928,736</u>	<u>\$34,547,946.29</u>

EXHIBIT II

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
KIRKSVILLE DISTRICT, MISSOURI
SEPTEMBER 1, 2000 TO AUGUST 31, 2001

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$4,701,109.16
2. ACA Balance for the period September 1, 1999 to August 30, 2000	\$210,018.06
3. Costs Recovered from Firm Sales (Exhibit II-B)	<u>\$6,800,584.48</u>
4. Firm Under/(Over)-Recovery	<u>(\$1,889,457.25)</u>
5. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$1,697,214.68
6. ACA Balance for the period September 1, 1999 to August 30, 2000	\$68,497.69
7. Costs Recovered from Interruptible Customers (Exhibit II-B)	<u>\$1,484,542.05</u>
8. Interruptible Under/(Over)-Recovery	<u>\$281,170.31</u>
9. Firm Sales	<u>7,835,913</u>
10. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.2411)</u>
11. Interruptible Sales	<u>2,384,445</u>
12. Interruptible ACA (Item 8 divided by Item 11)	<u>\$0.1179</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
KIRKSVILLE DISTRICT, MISSOURI
SEPTEMBER 1, 2000 TO AUGUST 30, 2001

ANR PIPELINE

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2000	\$97,571.90	\$90,068.62	\$7,503.28	\$142,279.43	(\$2,409.09)	\$31,888.47	\$171,758.81	\$94,329.94	\$77,428.87	\$269,330.00
OCTOBER	\$91,903.91	\$84,836.50	\$7,067.41	\$386,105.84	(\$174,292.35)	\$72,720.24	\$284,533.73	\$177,975.85	\$106,557.88	\$376,437.64
NOVEMBER	\$122,670.90	\$113,078.04	\$9,592.86	\$385,582.06	(\$59,505.48)	\$274,231.63	\$600,308.21	\$355,262.40	\$245,045.81	\$722,979.11
DECEMBER	\$122,797.40	\$113,194.64	\$9,602.76	\$649,686.34	(\$51,852.68)	\$473,772.47	\$1,071,606.13	\$736,193.41	\$335,412.72	\$1,194,403.53
JANUARY 2001	\$122,239.15	\$112,680.05	\$9,559.10	\$1,020,660.86	(\$202,058.09)	\$279,351.08	\$1,097,953.85	\$851,792.60	\$246,161.25	\$1,220,193.00
FEBRUARY	\$122,239.15	\$112,680.05	\$9,559.10	\$527,497.25	(\$127,172.96)	\$383,861.30	\$784,185.59	\$599,117.79	\$185,067.80	\$906,424.74
MARCH	\$123,435.15	\$113,782.52	\$9,652.63	\$245,141.90	(\$64,048.34)	\$389,906.51	\$571,000.07	\$399,014.85	\$171,985.22	\$694,435.22
APRIL	\$91,878.98	\$84,694.04	\$7,184.94	\$515,890.01	(\$307,743.94)	\$24,227.04	\$232,373.11	\$159,454.43	\$72,918.68	\$324,252.09
MAY	\$91,878.98	\$84,694.04	\$7,184.94	\$239,302.24	(\$186,396.33)	\$74,112.47	\$127,018.38	\$81,456.89	\$45,561.49	\$218,897.36
JUNE	\$91,492.62	\$84,337.90	\$7,154.72	\$307,750.46	(\$240,499.54)	\$713.38	\$67,964.30	\$29,680.01	\$38,284.29	\$159,456.92
JULY	\$91,106.26	\$83,981.75	\$7,124.51	\$191,411.57	(\$174,789.74)	\$40,340.08	\$56,961.91	\$22,294.89	\$34,667.02	\$148,068.17
AUGUST	<u>\$91,492.62</u>	\$84,337.90	<u>\$7,154.72</u>	<u>\$317,152.57</u>	<u>(\$245,270.34)</u>	\$70.50	<u>\$71,952.73</u>	\$32,170.07	<u>\$39,782.66</u>	\$163,445.35
TOTAL	<u>\$1,260,707.02</u>	<u>\$1,162,366.05</u>	<u>\$98,340.97</u>	\$4,928,460.53	<u>(\$1,836,038.88)</u>	<u>\$2,045,195.17</u>	<u>\$5,137,616.82</u>	<u>\$3,538,743.12</u>	<u>\$1,598,873.70</u>	<u>\$6,398,323.84</u>

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 KIRKSVILLE DISTRICT, MISSOURI
 SEPTEMBER 1, 2000 TO AUGUST 30, 2001

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2000	148,000	\$0.60429	\$89,434.92	236,962	\$0.49328	\$115,914.27	384,962	\$205,349.19
OCTOBER	267,807	\$0.60429	\$161,833.09	269,596	\$0.49328	\$132,986.31	537,403	\$294,819.40
NOVEMBER	592,189	\$0.76640	\$453,853.65	162,610	\$0.60189	\$79,726.40	754,799	\$533,580.05
DECEMBER	1,341,893	\$0.76640	\$1,028,426.80	207,136	\$0.60189	\$142,515.99	1,549,029	\$1,170,942.79
JANUARY 2001	1,699,297	\$0.76640	\$1,302,341.22	798,729	\$0.60189	\$480,747.00	2,498,026	\$1,783,088.22
FEBRUARY	1,378,396	\$1.07128	\$1,476,648.07	220,191	\$0.90677	\$199,662.59	1,598,587	\$1,676,310.66
MARCH	1,040,929	\$1.07128	\$1,115,126.42	50,095	\$0.90677	\$45,424.64	1,091,024	\$1,160,551.06
APRIL	732,638	\$1.07128	\$784,860.44	213,139	\$0.90677	\$193,268.05	945,777	\$978,128.49
MAY	223,688	\$1.07128	\$239,632.48	58,191	\$0.90677	\$52,765.85	281,879	\$292,398.33
JUNE	252,321	\$1.07128	\$270,306.44	41,911	\$0.90677	\$38,003.64	294,232	\$308,310.08
JULY	55,021	\$0.79050	\$43,494.10	19,073	\$0.62599	\$11,939.51	74,094	\$55,433.61
AUGUST	103,734	\$0.79050	\$82,001.73	106,812	\$0.62599	\$66,863.24	210,546	\$148,864.97
ADJ TO BOOKS	0		(\$247,374.88)	0		(\$75,275.44)	0	(\$322,650.32)
TOTAL	<u>7,835,913</u>		<u>\$6,800,584.48</u>	<u>2,384,445</u>		<u>\$1,484,542.05</u>	<u>10,220,358</u>	<u>\$8,285,126.53</u>

EXHIBIT II

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
BUTLER DISTRICT, MISSOURI
SEPTEMBER 1, 2000 TO AUGUST 30, 2001

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$2,755,495.15
2. ACA Balance for the period September 1, 1999 to August 30, 2000	\$60,644.43
3. Costs Recovered from Firm Sales (Exhibit II-B)	<u>\$3,538,961.82</u>
4. Firm Under/(Over)-Recovery	<u>(\$722,822.24)</u>
5. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$358,324.64
6. ACA Balance for the period September 1, 1999 to August 30, 2000	\$722.19
7. Costs Recovered from Interruptible Customers (Exhibit II-B)	<u>\$332,867.22</u>
8. Interruptible Under/(Over)-Recovery	<u>\$26,179.61</u>
9. Firm Sales	<u>4,142,619</u>
10. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.1745)</u>
11. Interruptible Sales	<u>462,234</u>
12. Interruptible ACA (Item 8 divided by Item 11)	<u>\$0.0566</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
BUTLER DISTRICT, MISSOURI
SEPTEMBER 1, 2000 TO AUGUST 30, 2001

PANHANDLE EASTERN PIPELINE COMPANY

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2000	\$18,288.47	\$18,063.52	\$224.95	\$150,074.53	(\$87,574.27)	\$0.00	\$62,500.26	\$52,643.97	\$9,856.29	\$80,788.26
OCTOBER	\$19,458.47	\$19,219.13	\$239.34	\$197,043.30	(\$83,281.10)	\$2,824.13	\$116,586.33	\$105,347.41	\$11,238.92	\$136,044.80
NOVEMBER	\$27,213.47	\$26,655.59	\$557.88	\$260,205.21	(\$3,481.63)	\$44,463.82	\$301,187.40	\$241,461.94	\$59,725.46	\$328,400.87
DECEMBER	\$31,238.47	\$30,598.08	\$640.39	\$570,790.43	\$0.00	\$92,712.48	\$663,502.91	\$583,418.11	\$80,084.80	\$694,741.38
JANUARY 2001	\$31,238.47	\$30,598.08	\$640.39	\$624,904.34	\$0.00	\$124,104.59	\$749,008.93	\$687,140.79	\$61,868.14	\$780,247.40
FEBRUARY	\$29,513.47	\$28,908.44	\$605.03	\$279,561.38	\$0.00	\$148,874.66	\$428,436.04	\$393,604.19	\$34,831.85	\$457,949.51
MARCH	\$27,673.47	\$27,106.16	\$567.31	\$126,719.94	\$0.00	\$139,305.63	\$266,025.57	\$233,597.05	\$32,428.52	\$293,699.04
APRIL	\$19,263.47	\$18,868.57	\$394.90	\$180,038.74	(\$71,477.88)	\$2,727.40	\$111,288.26	\$97,265.94	\$14,022.32	\$130,551.73
MAY	\$13,413.47	\$13,138.49	\$274.98	\$130,816.78	(\$69,848.41)	\$0.00	\$60,968.37	\$46,634.71	\$14,333.66	\$74,381.84
JUNE	\$13,413.47	\$13,138.49	\$274.98	\$121,743.16	(\$84,665.64)	\$0.00	\$37,077.52	\$25,320.24	\$11,757.28	\$50,490.99
JULY	\$13,413.47	\$13,138.49	\$274.98	\$80,836.99	(\$52,477.23)	\$0.00	\$28,359.76	\$17,994.27	\$10,365.49	\$41,773.23
AUGUST	\$13,413.47	\$13,138.49	\$274.98	\$139,279.02	(\$107,942.22)	\$0.00	\$31,336.80	\$18,494.98	\$12,841.82	\$44,750.27
TOTAL	\$257,541.64	\$252,571.56	\$4,970.08	\$2,862,013.82	(\$560,748.38)	\$555,012.71	\$2,856,278.15	\$2,502,923.59	\$353,354.56	\$3,113,819.79

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM CUSTOMERS
 BUTLER DISTRICT, MISSOURI
 SEPTEMBER 1, 2000 TO AUGUST 30, 2001

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2000	76,215	\$0.55340	\$42,177.38	35,866	\$0.48907	\$17,540.98	112,081	\$59,718.36
OCTOBER	113,596	\$0.55340	\$62,864.03	39,896	\$0.48907	\$19,511.94	153,492	\$82,375.97
NOVEMBER	284,754	\$0.70898	\$201,884.89	54,485	\$0.62307	\$33,947.97	339,239	\$235,832.86
DECEMBER	723,396	\$0.70898	\$512,873.30	49,958	\$0.62307	\$31,127.33	773,354	\$544,000.63
JANUARY 2001	919,552	\$0.70898	\$651,943.98	58,306	\$0.62307	\$36,328.72	977,858	\$688,272.70
FEBRUARY	751,085	\$1.16580	\$875,614.89	76,327	\$1.07989	\$82,424.76	827,412	\$958,039.65
MARCH	578,663	\$1.16580	\$674,605.33	13,197	\$1.07989	\$14,251.31	591,860	\$688,856.64
APRIL	380,836	\$1.16580	\$443,978.61	52,686	\$1.07989	\$56,895.08	433,522	\$500,873.69
MAY	106,517	\$1.16580	\$124,177.52	21,779	\$1.07989	\$23,518.92	128,296	\$147,696.44
JUNE	90,182	\$1.16580	\$105,134.18	17,421	\$1.07989	\$18,812.76	107,603	\$123,946.94
JULY	62,115	\$0.67138	\$41,702.77	20,173	\$0.58547	\$11,810.69	82,288	\$53,513.46
AUGUST	55,708	\$0.67138	\$37,401.24	22,140	\$0.58547	\$12,962.31	77,848	\$50,363.55
ADJ TO BOOKS	0		(\$235,396.30)	0		(\$26,265.55)	0	(\$261,661.85)
TOTAL	<u>4,142,619</u>		<u>\$3,538,961.82</u>	<u>462,234</u>		<u>\$332,867.22</u>	<u>4,604,853</u>	<u>\$3,871,829.04</u>

ATMOS ENERGY CORPORATION
Transition Cost Factor 2
2000/2001 ACA

	<u>SEMO</u>	<u>Butler</u>
Transition cost balance at Aug. 31, 2000	(1) \$ -	\$ -
Factor 2 Transition costs billed Sept. 00 - Aug. 01	(2) 0.00	0.00
Sales and transportation Ccf usage billed for usage before Nov. 1, 2000	6,180,182	265,573
Transition Cost Factor 2	<u>\$ (0.00011)</u>	<u>\$ 0.00099</u>
Transition costs recovered	<u>\$ (679.82)</u>	<u>\$ 262.92</u>
Sales Ccf usage billed for usage after Nov. 1, 2000	37,047,769	4,339,280
Transportation Ccf usage billed for usage after Nov. 1, 2000	<u>18,955,442</u>	<u>102,595</u>
Total Ccf usage billed for usage after Nov. 1, 2000	<u>56,003,211</u>	<u>4,441,875</u>
Sales Transition Cost Factor 2	<u>\$ -</u>	<u>\$ -</u>
Transportation Transition Cost Factor 2	<u>\$ -</u>	<u>\$ -</u>
Transition costs recovered	<u>\$ -</u>	<u>\$ -</u>
Total transition cost recovered Sept. 99- Aug. 00	<u>\$ (679.82)</u>	<u>\$ 262.92</u>
(Over)/Under recovered transition costs for current ACA period:	\$ 679.82	\$ (262.92)
Expected costs: 9/1/00 - 9/30/01	0.00	0.00
Refunds of costs previously billed	<u>0.00</u>	<u>0.00</u>
Total costs to recover before write-off	\$ 679.82	\$ (262.92)
Expected Firm Sales (Ccf) for Sept. 00 - Aug. 01	35,832,745	4,142,619
Expected Interruptible Sales (Ccf) for Sept. 00 - Aug. 01	3,978,231	462,234
Expected Transportation Sales (Ccf) for Sept. 00 - Aug. 01	<u>22,372,417</u>	<u>102,595</u>
Total Expected Sales (Ccf)	<u>62,183,393</u>	<u>4,707,448</u>
Firm Costs to recover	\$ 391.74	\$ (231.37)
Interruptible Costs to recover	43.49	(25.82)
Transportation Costs to recover	<u>244.59</u>	<u>(5.73)</u>
	\$ 679.82	\$ (262.92)
Transportation Write-off	<u>\$ 244.59</u>	<u>\$ (5.73)</u>
Total Costs to be included in ACA calculation	<u>\$ 435.23</u>	<u>\$ (257.19)</u>

(1) See 99/00 ACA filing, Summaries of SEMO and Butler Transition Costs and Recovery

(2) See Exhibit TC-2

ATMOS ENERGY CORPORATION
Summary of Transition Costs Billed
2000/2001 ACA

Month/ Year	Description	SEMO				Butler
		TETC	MRTC	Natural Gas Pipeline	Total	Panhandle Eastern
Sep-00		0.00	0.00	0.00	0.00	0.00
Oct-00	Factor 1	0.00	0.00	0.00	0.00	0.00
Nov-00		0.00	0.00	0.00	0.00	0.00
Dec-00		0.00	0.00	0.00	0.00	0.00
Jan-01		0.00	0.00	0.00	0.00	0.00
Feb-01		0.00	0.00	0.00	0.00	0.00
Mar-01	Factor 2	0.00	0.00	0.00	0.00	0.00
Apr-01		0.00	0.00	0.00	0.00	0.00
May-01		0.00	0.00	0.00	0.00	0.00
Jun-01		0.00	0.00	0.00	0.00	0.00
Jul-01		0.00	0.00	0.00	0.00	0.00
Aug-01		0.00	0.00	0.00	0.00	0.00
Transition costs to recover		0.00	0.00	0.00	0.00	0.00
Less : Cost allocated to Arkansas		0.00	0.00	0.00	0.00	
Missouri transition cost (1)		0.00	0.00	0.00	0.00	0.00

(1) See Exhibit TC-1

ATMOS ENERGY CORPORATION
Pre-March 1996 Transition Costs as of August 31, 2001
2000/2001 ACA

	<u>SEMO</u>	<u>Kirksville</u>
Total costs to recover (1)	\$ 54,671.85	\$ 3,709.30
Transportation Ccf Sept. 00 - Aug. 01	20,301,094	0
Former Transporter Ccf Sept. 00 - Aug. 01 (2)	<u>2,071,323</u>	<u>2,450,984</u>
Total Ccf	22,372,417	2,450,984
Pre- March 1996 recovery factor effective Sept. 00 - Aug. 01	\$ 0.00364	\$ 0.00176
Pre - March 1996 costs recovered Sept. 00 - Aug. 01	<u>\$ 81,435.60</u>	<u>\$ 4,313.73</u>
(Over)/Under recovered Pre - March 1996 Transition costs as of Aug. 31, 2001	<u>\$ (26,763.75)</u>	<u>\$ (604.43)</u>

(1) See 99 - 00 ACA filing Exhibit TC-3

(2) See Exhibit TC-4 and TC-5

ATMOS ENERGY CORPORATION

**Pre-March 1996 Transition Costs Billed to Former Transporters - SEMO District
2000/2001 ACA**

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed</u>
Sep-00	140,330	0.00364	\$ 510.80
Oct-00	164,519	0.00364	598.85
Nov-00	207,941	0.00364	756.91
Dec-00	273,877	0.00364	996.91
Jan-01	264,544	0.00364	962.94
Feb-01	216,304	0.00364	787.35
Mar-01	0	0.00364	0.00
Apr-01	320,633	0.00364	1,167.10
May-01	125,699	0.00364	457.54
Jun-01	124,168	0.00364	451.97
Jul-01	117,029	0.00364	425.99
Aug-01	116,279	0.00364	423.26
	<u>2,071,323</u>		<u>\$ 7,539.62</u>

(1) Included in Exhibit TC-3

ATMOS ENERGY CORPORATION

**Pre-March 1996 Transition Costs Billed to Former Transporters - Kirksville District
2000/2001 ACA**

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed</u>
Sep-99	155,576	0.00176	\$ 273.81
Oct-99	213,021	0.00176	374.92
Nov-99	270,944	0.00176	476.86
Dec-99	407,026	0.00176	716.37
Jan-00	226,903	0.00176	399.35
Feb-00	351,105	0.00176	617.94
Mar-00	295,582	0.00176	520.22
Apr-00	162,321	0.00176	285.68
May-00	89,373	0.00176	157.30
Jun-00	82,113	0.00176	144.52
Jul-00	60,933	0.00176	107.24
Aug-00	136,087	0.00176	239.51
	<u>2,450,984</u>		<u>\$ 4,313.72</u>

(1) Included in Exhibit TC-3

ATMOS ENERGY CORPORATION
Transition Cost Factor 1
2000/2001 ACA

		<u>SEMO</u>
Factor 1 Transition cost balance at Aug. 31, 2001		0.00
Factor 1 Transition costs billed Sept. 00 - Aug. 01	(1)	0.00
Transition costs recovered		<u>0.00</u>
Total costs to recover		0.00
Expected Ccf sales : Sept. 00 - Aug. 01		<u>39,810,976</u>
TC Factor 1 per Ccf		<u><u>0.00000</u></u>

(1) See Exhibit TC-2

Atmos Energy Corporation
Summary of SEMO Transition Costs and Recovery

Month	SEMO Transition Costs (1)	Volumes				Firm/Int Rate	Trans Rate	Recovery				Balance
		Firm	Interr.	Trans	Total			Firm	Interr	Trans	Total	
Beginning Balance												\$ -
Sep-00	\$ -	817,148	304,183	1,685,745	2,807,076	(0.00011)	(0.00011)	\$ (89.89)	\$ (33.46)	\$ (185.43)	\$ (308.78)	308.78
Oct-00	0.00	1,158,288	483,588	1,731,230	3,373,106	(0.00011)	(0.00011)	(127.41)	(53.19)	(190.44)	(371.04)	679.82
(1) Nov-00	0.00	2,209,851	432,326	1,669,624	4,311,801	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Dec-00	0.00	6,382,253	315,676	1,974,825	8,672,754	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Jan-01	0.00	8,449,078	505,441	2,312,524	11,267,043	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Feb-01	0.00	5,913,653	437,650	2,001,908	8,353,211	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Mar-01	0.00	4,311,277	356,133	0	4,667,410	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Apr-01	0.00	3,330,456	368,855	3,827,297	7,526,608	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
May-01	0.00	1,103,211	232,937	1,767,377	3,103,525	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Jun-01	0.00	835,289	189,871	1,780,077	2,805,237	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Jul-01	0.00	675,875	163,771	2,220,860	3,060,506	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Aug-01	0.00	646,366	187,800	1,400,950	2,235,116	0.00000	0.00000	0.00	0.00	0.00	0.00	679.82
Total	0.00	35,832,745	3,978,231	22,372,417	62,183,393			\$ (217.30)	\$ (86.65)	\$ (375.87)	\$ (679.82)	\$ 679.82
											Total Sept. - Dec. 00	\$ (679.82)
(1) Nov-00 Prorated Usage												
Usage Bef 11/1		0	0	0	0	0.00000	0.00000	\$ -	\$ -	\$ -	\$ -	
Usage Beg 11/1		0	0	0	0	0.00000	0.00000	\$ -	\$ -	\$ -	\$ -	
		0	0	0	0			\$ -	\$ -	\$ -	\$ -	
Usage Bef 11/1		1,975,436	787,771	3,416,975	6,180,182			\$ (217.30)	\$ (86.65)	\$ (375.87)	\$ (679.82)	
Usage Beg 11/1		33,857,309	3,190,460	18,955,442	56,003,211			0.00	0.00	0.00	0.00	
Total		35,832,745	3,978,231	22,372,417	62,183,393			\$ (217.30)	\$ (86.65)	\$ (375.87)	\$ (679.82)	

Atmos Energy Corporation
Summary of Butler Transition Costs and Recovery

Month	Butler Transition Costs (1)	Volumes				Rate	Recovery				Balance
		Firm	Interr	Trans	Total		Firm	Interr	Trans	Total	
Beginning Balance											\$ -
Sep-00	\$ -	76,215	35,866	0	112,081	0.00099	\$ 75.45	\$ 35.51	\$ -	\$ 110.96	(110.96)
Oct-00	0.00	113,596	39,896	0	153,492	0.00099	112.46	39.50	0.00	151.96	(262.92)
(1) Nov-00	0.00	284,754	54,485	0	339,239	0.00000	0.00	0.00	0.00	0.00	(262.92)
Dec-00	0.00	723,396	49,958	0	773,354	0.00000	0.00	0.00	0.00	0.00	(262.92)
Jan-01	0.00	919,552	58,306	0	977,858	0.00000	0.00	0.00	0.00	0.00	(262.92)
Feb-01	0.00	751,085	76,327	0	827,412	0.00000	0.00	0.00	0.00	0.00	(262.92)
Mar-01	0.00	578,663	13,197	0	591,860	0.00000	0.00	0.00	0.00	0.00	(262.92)
Apr-01	0.00	380,836	52,686	17,350	450,872	0.00000	0.00	0.00	0.00	0.00	(262.92)
May-01	0.00	106,517	21,779	21,488	149,784	0.00000	0.00	0.00	0.00	0.00	(262.92)
Jun-01	0.00	90,182	17,421	22,040	129,643	0.00000	0.00	0.00	0.00	0.00	(262.92)
Jul-01	0.00	62,115	20,173	19,541	101,829	0.00000	0.00	0.00	0.00	0.00	(262.92)
Aug-01	0.00	55,708	22,140	22,176	100,024	0.00000	0.00	0.00	0.00	0.00	(262.92)
Total	\$ -	4,142,619	462,234	102,595	4,707,448		\$ 187.91	\$ 75.01	\$ -	\$ 262.92	\$ (262.92)
										Total Sept. - Dec. 00	\$ 262.92
(1) Nov-00 Prorated Usage											
Usage Bef 11/1		0	0	0	0	0.00000	\$ -	\$ -	\$ -	\$ -	
Usage Beg 11/1		0	0	0	0	0.00000	\$ -	\$ -	\$ -	\$ -	
		0	0	0	0		\$ -	\$ -	\$ -	\$ -	
Usage Bef 11/1		189,811	75,762	0	265,573		\$ 187.91	\$ 75.01	\$ -	\$ 262.92	
Usage Beg 11/1		3,952,808	386,472	102,595	4,441,875		0.00	0.00	0.00	0.00	
Total		4,142,619	462,234	102,595	4,707,448		\$ 187.91	\$ 75.01	\$ -	\$ 262.92	

Atmos Energy Corporation
Summary of Pre-March 1996 Transition Cost - Transporters

Southeast Missouri								
Month	Transporter Volume	Transition Rate	Recovery	Former Transporter Volume	Transition Rate	Recovery	Total Recovery	Balance
Beginning Balance								\$ 54,671.85
Sep-00	1,545,415	\$0.00364	\$ 5,625.31	140,330	\$ 0.00364	\$ 510.80	6,136.11	48,535.74
Oct-00	1,566,711	\$0.00364	5,702.83	164,519	0.00364	598.85	6,301.68	42,234.06
Nov-00	1,461,683	\$0.00364	5,320.53	207,941	0.00364	756.91	6,077.43	36,156.63
Dec-00	1,700,948	\$0.00364	6,191.45	273,877	0.00364	996.91	7,188.36	28,968.27
Jan-01	2,047,980	\$0.00364	7,454.65	264,544	0.00364	962.94	8,417.59	20,550.68
Feb-01	1,785,604	\$0.00364	6,499.60	216,304	0.00364	787.35	7,286.95	13,263.73
Mar-01	0	\$0.00364	-	0	0.00364	0.00	0.00	13,263.73
Apr-01	3,506,664	\$0.00364	12,764.26	320,633	0.00364	1,167.10	13,931.36	(667.63)
May-01	1,641,678	\$0.00364	5,975.71	125,699	0.00364	457.54	6,433.25	(7,100.88)
Jun-01	1,655,909	\$0.00364	6,027.51	124,168	0.00364	451.97	6,479.48	(13,580.36)
Jul-01	2,103,831	\$0.00364	7,657.94	117,029	0.00364	425.99	8,083.93	(21,664.29)
Aug-01	1,284,671	\$0.00364	4,676.20	116,279	0.00364	423.26	5,099.46	(26,763.75)
Total	<u>20,301,094</u>		<u>\$ 73,895.98</u>	<u>2,071,323</u>		<u>\$7,539.62</u>	<u>\$81,435.60</u>	\$ (26,763.75)
Total Sept-00 - Aug-01	<u>20,301,094</u>		<u>\$ 73,895.98</u>	<u>2,071,323</u>		<u>\$7,539.62</u>	<u>\$81,435.60</u>	
Total Sept - Dec 2000			<u>\$ 22,840.12</u>			<u>\$2,863.47</u>	<u>\$25,703.58</u>	

Atmos Energy Corporation

Summary of Pre-March 1996 Transition Cost - Former Transporters

Kirksville				
Month	Former Transporter Volume	Transition Rate	Recovery	Balance
Beginning Balance				\$ 3,709.30
Sep-00	155,576	\$0.00176	273.81	3,435.49
Oct-00	213,021	0.00176	374.92	3,060.57
Nov-00	270,944	0.00176	476.86	2,583.71
Dec-00	407,026	0.00176	716.37	1,867.34
Jan-01	226,903	0.00176	399.35	1,467.99
Feb-01	351,105	0.00176	617.94	850.05
Mar-01	295,582	0.00176	520.22	329.82
Apr-01	162,321	0.00176	285.68	44.14
May-01	89,373	0.00176	157.30	(113.16)
Jun-01	82,113	0.00176	144.52	(257.68)
Jul-01	60,933	0.00176	107.24	(364.92)
Aug-01	136,087	0.00176	239.51	(604.43)
Total	<u>2,450,984</u>		<u>\$4,313.73</u>	<u>\$ (604.43)</u>
Total Sept-00 - Aug-01	<u>2,450,984</u>		<u>\$4,313.73</u>	
Total Sept - Dec 2000			<u>\$1,841.96</u>	

ATMOS ENERGY CORPORATION
Carrying Cost on DCCB Balance
2000/2001 ACA

	<u>Aug-00</u>	<u>Total</u>
<u>SEMO Interruptible</u>		
Cumulative DCCB Balance	7,690,364	
Annual Gas Cost Level	<u>(183,280)</u>	
Excess	7,507,084	
Prime lending rate minus 1 pctg. point	<u>4.50%</u>	
Interest	<u>27,765.93</u>	<u>27,765.93</u>

ATMOS ENERGY CORPORATION
Carrying Cost on DCCB Balance
2000/2001 ACA

	<u>Aug-00</u>	<u>Total</u>
<u>Kirksville Interruptible</u>		
Cumulative DCCB Balance	2,729,447	
Annual Gas Cost Level	<u>(72,901)</u>	
Excess	2,656,546	
Prime lending rate minus 1 pctg. point	<u>4.50%</u>	
Interest	<u>9,825.58</u>	<u>9,825.58</u>

ATMOS ENERGY CORPORATION
Carrying Cost on DCCB Balance
2000/2001 ACA

	<u>Aug-00</u>	<u>Total</u>
<u>Butler Interruptible</u>		
Cumulative DCCB Balance	252,542	
Annual Gas Cost Level	<u>(11,775)</u>	
Excess	240,767	
Prime lending rate minus 1 pctg. point	<u>4.50%</u>	
Interest	<u>890.51</u>	<u>890.51</u>

Atmos Energy Corporation
Gas Costs Recorded in ACA
For the 3 Year ACA Period ended August 31, 2001

	97-98 ACA	98-99 ACA	00-01 ACA	Total	Average	10.00%
Southeast Missouri						
Firm	14,889,009.26	13,123,253.89	15,228,595.15	43,240,858.30	14,413,619.43	1,441,362
Interruptible	1,715,140.89	1,782,344.09	2,000,922.36	5,498,407.34	1,832,802.45	183,280
Total	<u>16,604,150.15</u>	<u>14,905,597.98</u>	<u>17,229,517.51</u>	<u>48,739,265.64</u>	<u>16,246,421.88</u>	<u>1,624,642.00</u>
Kirksville						
Firm	3,075,078.40	2,702,937.72	2,956,332.69	8,734,348.81	2,911,449.60	291,145
Interruptible	318,409.44	829,542.89	1,039,089.15	2,187,041.48	729,013.83	72,901
Total	<u>3,393,487.84</u>	<u>3,532,480.61</u>	<u>3,995,421.84</u>	<u>10,921,390.29</u>	<u>3,640,463.43</u>	<u>364,046.00</u>
Butler						
Firm	1,496,572.18	1,236,970.59	1,387,557.44	4,121,100.21	1,373,700.07	137,370
Interruptible	39,543.30	113,421.68	200,279.15	353,244.13	117,748.04	11,775
Total	<u>1,536,115.48</u>	<u>1,350,392.27</u>	<u>1,587,836.59</u>	<u>4,474,344.34</u>	<u>1,491,448.11</u>	<u>149,145.00</u>
Total	<u>21,533,753.47</u>	<u>19,788,470.86</u>	<u>22,812,775.94</u>	<u>64,135,000.27</u>	<u>21,378,333.42</u>	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Southeast Missouri Firm
For the ACA Period Ending August 31, 2001

Month	Gas Cost		Cost/ Ccf	RPGA	Cost less RPGA (difference) (d)-(e)	Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g)
	Ccf	Cost					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-00	803,344	\$ 975,205	\$1.21393	\$ 0.44043	\$ 0.77350	801,224	\$ 619,747.40
Oct-00	529,008	\$ 1,153,176	\$2.17988	\$ 0.44043	\$ 1.73945	1,114,061	\$ 1,937,858.35
Nov-00	773,940	\$ 2,074,464	\$2.68040	\$ 0.73132	\$ 1.94908	1,824,931	\$ 3,556,927.76
Dec-00	1,970,664	\$ 5,744,038	\$2.91477	\$ 0.73132	\$ 2.18345	3,908,060	\$ 8,533,062.85
Jan-01	2,162,716	\$ 7,271,279	\$3.36210	\$ 0.73132	\$ 2.63078	6,297,054	\$16,566,194.94
Feb-01	1,585,023	\$ 3,034,521	\$1.91450	\$ 1.08576	\$ 0.82874	6,655,828	\$ 5,515,929.89
Mar-01	733,152	\$ 2,426,258	\$3.30935	\$ 1.08576	\$ 2.22359	3,800,145	\$ 8,449,971.88
Apr-01	764,898	\$ 1,347,133	\$1.76119	\$ 1.08576	\$ 0.67543	2,561,863	\$ 1,730,365.25
May-01	488,071	\$ 889,812	\$1.82312	\$ 1.08576	\$ 0.73736	1,351,925	\$ 996,855.58
Jun-01	367,446	\$ 700,573	\$1.90660	\$ 1.08576	\$ 0.82084	833,923	\$ 684,516.83
Jul-01	403,983	\$ 650,567	\$1.61038	\$ 0.74836	\$ 0.86202	776,388	\$ 669,262.10
Aug-01	385,153	\$ 612,694	\$1.59078	\$ 0.74836	\$ 0.84242	631,155	\$ 531,697.52
	10,967,399	\$26,879,719				30,556,557	\$49,792,390.35

The tariff on sheet 16N 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 Atmos' 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 the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$1,441,362 during the ACA period September 2000 - August 2001, the terms for carrying costs do not appear to be met.

ACA Period	Purchased	
	Gas Cost	
'97-'98	\$14,889,009	<u>3 Yr Avg</u> \$43,240,858/3 = \$14,413,619
'98-'99	\$13,123,254	
'99-'00	\$15,228,595	<u>10% of 3 Yr Avg</u> 10% x \$14,413,619 = \$ 1,441,362
	\$43,240,858	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Southeast Missouri Interruptible
For the ACA Period Ending August 31, 2001

Month	Gas Cost			RPGA	Cost less RPGA (difference) (d)-(e)	Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g)
	Ccf (b)	Cost (c)	Cost/ Ccf (d)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-00	338,906	\$ 228,012	\$0.67279	\$	0.30991	\$ 0.36288	377,561 \$ 137,008.48
Oct-00	146,264	\$ 223,696	\$1.52940	\$	0.30991	\$ 1.21949	615,818 \$ 750,984.60
Nov-00	134,653	\$ 501,305	\$3.72292	\$	0.58827	\$ 3.13465	554,561 \$ 1,738,356.40
Dec-00	197,045	\$ 743,917	\$3.77537	\$	0.58827	\$ 3.18710	542,154 \$ 1,727,899.51
Jan-01	213,634	\$ 687,464	\$3.21796	\$	0.58827	\$ 2.62969	621,813 \$ 1,635,172.57
Feb-01	149,707	\$ 258,835	\$1.72894	\$	0.94271	\$ 0.78623	628,452 \$ 494,110.06
Mar-01	89,505	\$ 257,389	\$2.87569	\$	0.94271	\$ 1.93298	463,797 \$ 896,512.46
Apr-01	128,466	\$ 173,475	\$1.35036	\$	0.94271	\$ 0.40765	430,198 \$ 175,370.01
May-01	129,897	\$ 146,556	\$1.12825	\$	0.94271	\$ 0.18554	359,878 \$ 66,772.60
Jun-01	129,103	\$ 124,751	\$0.96629	\$	0.94271	\$ 0.02358	293,015 \$ 6,909.05
Jul-01	150,939	\$ 113,268	\$0.75042	\$	0.60531	\$ 0.14511	290,038 \$ 42,088.10
Aug-01	94,729	\$ 69,041	\$0.72883	\$	0.60531	\$ 0.12352	155,273 \$ 19,179.66
	1,902,847	\$ 3,527,709				5,332,558	\$ 7,690,363.50

The tariff on sheet 16N 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 Atmos' 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 the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$183,280 during the ACA period September 2000 - August 2001, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
		\$5,498,407 / 3 = \$ 1,832,802
'97-'98	\$ 1,715,141	
'98-'99	\$ 1,782,344	
'99-'00	\$ 2,000,922	10% of 3 Yr Avg
	\$ 5,498,407	10% x \$1,832,802 = \$ 183,280

Atmos Energy Corporation
Deferred Carrying Cost Balance
Kirksville Firm
For the ACA Period Ending August 31, 2001

Month	Gas Cost			RPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest
	Ccf	Cost	Cost/ Ccf				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-00	138,069	\$ 184,399	\$ 1.33555	\$ 0.41574	\$ 0.91981	147,267	\$ 135,457.59
Oct-00	209,133	\$ 262,812	\$ 1.25668	\$ 0.41574	\$ 0.84094	289,536	\$ 243,481.50
Nov-00	298,012	\$ 468,340	\$ 1.57155	\$ 0.73351	\$ 0.83804	396,514	\$ 332,294.20
Dec-00	383,997	\$ 849,388	\$ 2.21197	\$ 0.73351	\$ 1.47846	865,327	\$ 1,279,348.59
Jan-01	390,026	\$ 964,473	\$ 2.47284	\$ 0.73351	\$ 1.73933	1,351,273	\$ 2,350,308.28
Feb-01	362,821	\$ 711,798	\$ 1.96185	\$ 1.03839	\$ 0.92346	1,272,978	\$ 1,175,538.49
Mar-01	250,229	\$ 512,797	\$ 2.04931	\$ 1.03839	\$ 1.01092	769,478	\$ 777,881.85
Apr-01	247,973	\$ 244,148	\$ 0.98458	\$ 1.03839	\$ (0.05381)	589,379	\$ (31,715.84)
May-01	153,572	\$ 166,151	\$ 1.08191	\$ 1.03839	\$ 0.04352	292,237	\$ 12,717.64
Jun-01	140,823	\$ 114,018	\$ 0.80965	\$ 1.03839	\$ (0.22874)	157,649	\$ (36,060.07)
Jul-01	105,103	\$ 106,277	\$ 1.01116	\$ 0.75761	\$ 0.25355	133,933	\$ 33,959.04
Aug-01	170,650	\$ 116,508	\$ 0.68273	\$ 0.75761	\$ (0.07488)	120,327	\$ (9,010.24)
	2,850,409	\$ 4,701,109				6,385,898	\$ 6,264,201.03

The tariff on sheet 16N 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 Atmos' 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 the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$291,145 during the ACA period September 2000 - August 2001, the terms for carrying costs do not appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'97-'98	\$ 3,075,078	$\$8,734,349 / 3 = \$ 2,911,450$
'98-'99	\$ 2,702,938	
'99-'00	\$ 2,956,333	
	<u>\$ 8,734,349</u>	$10\% \text{ of } 3 \text{ Yr Avg}$
		$10\% \times \$2,911,450 = \$ 291,145$

Atmos Energy Corporation
Deferred Carrying Cost Balance
Kirksville Interruptible
For the ACA Period Ending August 31, 2001

Month	Gas Cost			RPGA	Cost less RPGA (difference)		Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g)
	Ccf	Cost	Cost/ Ccf		(d)-(e)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Sep-00	113,332	\$ 84,932	\$0.74941	\$	0.29195	\$ 0.45746	226,317	\$ 103,531.65
Oct-00	125,212	\$ 113,625	\$0.90746	\$	0.29195	\$ 0.61551	280,295	\$ 172,524.88
Nov-00	107,833	\$ 254,639	\$2.36142	\$	0.58103	\$ 1.78039	273,536	\$ 486,999.82
Dec-00	105,545	\$ 345,015	\$3.26889	\$	0.58103	\$ 2.68786	394,288	\$1,059,789.64
Jan-01	112,715	\$ 255,720	\$2.26874	\$	0.58103	\$ 1.68771	390,590	\$ 659,203.97
Feb-01	112,075	\$ 194,627	\$1.73657	\$	0.88591	\$ 0.85066	393,211	\$ 334,488.96
Mar-01	107,855	\$ 181,638	\$1.68409	\$	0.88591	\$ 0.79818	331,677	\$ 264,739.46
Apr-01	113,398	\$ 80,104	\$0.70639	\$	0.88591	\$ (0.17952)	269,504	\$ (48,380.76)
May-01	85,898	\$ 52,746	\$0.61406	\$	0.88591	\$ (0.27185)	163,477	\$ (44,441.28)
Jun-01	181,648	\$ 45,439	\$0.25015	\$	0.88591	\$ (0.63576)	203,378	\$ (129,299.84)
Jul-01	163,429	\$ 41,792	\$0.25572	\$	0.60513	\$ (0.34941)	208,239	\$ (72,761.33)
Aug-01	211,033	\$ 46,937	\$0.22242	\$	0.60513	\$ (0.38271)	148,802	\$ (56,948.35)
	1,539,972	\$ 1,697,215				3,283,314	\$2,729,446.81	

The tariff on sheet 16N 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 Atmos' 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 the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$72,901 during the ACA period September 2000 - August 2001, the terms for carrying costs do appear to be met.

ACA Period	Purchased	3 Yr Avg	
	Gas Cost		
'97-'98	\$ 318,409	\$2,187,041 / 3 =	\$ 729,014
'98-'99	\$ 829,543		
'99-'00	\$ 1,039,089	10% x \$729,014 =	\$ 72,901
	\$ 2,187,041		

Atmos Energy Corporation
Deferred Carrying Cost Balance
Butler Firm
For the ACA Period Ending August 31, 2001

Month	Gas Cost			RPGA	Cost less RPGA (difference)		Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g)
	Ccf	Cost	Cost/ Ccf		(d)-(e)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Sep-00	154,046	\$ 70,707	\$0.45900	\$	0.38478	\$ 0.07422	75,599	\$ 5,611.21
Oct-00	226,810	\$ 124,567	\$0.54921	\$	0.38478	\$ 0.16443	152,209	\$ 25,027.76
Nov-00	353,332	\$ 268,118	\$0.75883	\$	0.69101	\$ 0.06782	198,287	\$ 13,446.95
Dec-00	454,442	\$ 614,016	\$1.35114	\$	0.69101	\$ 0.66013	438,774	\$ 289,648.81
Jan-01	377,220	\$ 717,739	\$1.90271	\$	0.69101	\$ 1.21170	714,191	\$ 865,381.87
Feb-01	324,040	\$ 422,513	\$1.30389	\$	1.14783	\$ 0.15606	693,186	\$ 108,178.32
Mar-01	242,459	\$ 260,703	\$1.07525	\$	1.14783	\$ (0.07258)	417,368	\$ (30,294.40)
Apr-01	203,981	\$ 116,135	\$0.56934	\$	1.14783	\$ (0.57849)	318,075	\$ (184,003.36)
May-01	70,601	\$ 59,773	\$0.84663	\$	1.14783	\$ (0.30120)	149,198	\$ (44,937.92)
Jun-01	73,602	\$ 38,459	\$0.52252	\$	1.14783	\$ (0.62531)	83,128	\$ (51,980.69)
Jul-01	56,033	\$ 31,133	\$0.55561	\$	0.65341	\$ (0.09780)	75,074	\$ (7,342.13)
Aug-01	81,331	\$ 31,785	\$0.39081	\$	0.65341	\$ (0.26260)	60,222	\$ (15,814.01)
	2,617,899	\$ 2,755,647					3,375,311	\$ 972,922.41

The tariff on sheet 16N 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 Atmos' 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 the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$137,370 during the ACA period September 2000 - August 2001, the terms for carrying costs do not appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'97-'98	\$ 1,496,572	\$4,121,100 / 3 = \$ 1,373,700
'98-'99	\$ 1,236,971	
'99-'00	\$ 1,387,557	10% of 3 Yr Avg 10% x \$1,373,700 = \$ 137,370
	\$ 4,121,100	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Butler Interruptible
For the ACA Period Ending August 31, 2001

Month	Gas Cost			RPGA	Cost less	Sales Ccf	Cumulative
	Ccf	Cost	Cost/ Ccf		RPGA (difference)		DCCB Subject to Interest
(a)	(b)	(c)	(d)	(e)	(d)-(e) (f)	(g)	(f)*(g) (h)
Sep-00	28,841	\$ 10,081	\$0.34954	\$ 0.32266	\$ 0.02688	43,107	\$ 1,158.80
Oct-00	24,202	\$ 11,478	\$0.47426	\$ 0.32266	\$ 0.15160	46,820	\$ 7,097.90
Nov-00	22,114	\$ 60,283	\$2.72605	\$ 0.62186	\$ 2.10419	49,048	\$ 103,206.53
Dec-00	24,877	\$ 80,725	\$3.24502	\$ 0.62186	\$ 2.62316	60,239	\$ 158,016.40
Jan-01	33,964	\$ 62,509	\$1.84045	\$ 0.62186	\$ 1.21859	64,335	\$ 78,397.72
Feb-01	28,676	\$ 35,437	\$1.23578	\$ 1.07868	\$ 0.15710	61,328	\$ 9,634.39
Mar-01	33,659	\$ 32,996	\$0.98030	\$ 1.07868	\$ (0.09838)	57,929	\$ (5,698.84)
Apr-01	29,407	\$ 14,417	\$0.49027	\$ 1.07868	\$ (0.58841)	45,841	\$ (26,973.45)
May-01	21,700	\$ 14,609	\$0.67321	\$ 1.07868	\$ (0.40547)	45,863	\$ (18,596.06)
Jun-01	34,177	\$ 12,032	\$0.35206	\$ 1.07868	\$ (0.72662)	38,604	\$ (28,050.43)
Jul-01	32,278	\$ 10,640	\$0.32965	\$ 0.58426	\$ (0.25461)	43,238	\$ (11,008.65)
Aug-01	<u>56,471</u>	<u>\$ 13,222</u>	<u>\$0.23414</u>	<u>\$ 0.58426</u>	<u>\$ (0.35012)</u>	<u>41,821</u>	<u>\$ (14,642.36)</u>
	370,365	\$ 358,430				598,173	\$ 252,541.95

The tariff on sheet 16N 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 Atmos' 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 the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$11,775 during the ACA period September 2000 - August 2001, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'97-'98	\$ 39,543	353,244 / 3 = \$ 117,748
'98-'99	\$ 113,422	
'99-'00	\$ 200,279	10% of 3 Yr Avg 10% x \$117,748 = \$ 11,775
	<u>\$ 353,244</u>	