



October 14, 2004

FEDERAL EXPRESS

FILED
OCT 15 2004
Missouri 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:

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 factor for Areas B, K and S and will increase annualized revenues by approximately \$2,455,630 in **Area S**, decrease revenues by (\$415,851) in **Area K** and (\$171,537) in **Area B** (schedules attached). The changes in the factors are reflected on the "Adjustment Statement", 6th Revised Sheet No. 149 which cancels 5th Revised Sheet No. 149 for Area S, 6th Revised Sheet No. 81 which cancels 5th Revised Sheet No. 81 for Area K, and 6th Revised Sheet No. 37 which cancels 5th Revised Sheet No. 37 for Area B.

The tariff sheet bears an issue date of October 14, 2004, and an effective date of November 1, 2004. An early review and approval would be greatly appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Judy Dunlap".

Judy Dunlap
Rate Analyst, Rate Administration

Enclosures

pc: Office of Public Counsel
Patricia Childers

ATMOS ENERGY CORPORATION

FOR Area B

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 TOP	Court- Ordered TOP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
Area B								
OLD BUTLER DISTRICT:								
Firm Sales	\$0.74429	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.07140)	\$0.00000	\$0.67289
Interruptible Sales	\$0.70717	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05960)	\$0.00000	\$0.64757
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area K								
OLD KIRKSVILLE DISTRICT:								
Firm Sales	\$0.83120	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.11170)	\$0.00000	\$0.71950
Interruptible Sales	\$0.67143	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13860)	\$0.00000	\$0.53283
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area S								
OLD SEMO DISTRICT:								
Firm Sales	\$0.89689	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.06800)	\$0.00000	\$0.82889
Interruptible Sales	\$0.77187	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.05140	\$0.00000	\$0.82327
Transportation	(\$0.00018)	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	(\$0.00018)

DATE OF ISSUE October 14, 2004DATE EFFECTIVE November 1, 2004

ISSUED BY Patricia D. Childers
Name of Officer

Vice President-Rates and Regulatory Affairs
Title

Franklin, TN
Address

ATMOS ENERGY CORPORATION

FOR Area K

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 TOP	Court- Ordered TOP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
Area B								
OLD BUTLER DISTRICT:								
Firm Sales	\$0.74429	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.07140)	\$0.00000	\$0.67289
Interruptible Sales	\$0.70717	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05960)	\$0.00000	\$0.64757
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area K								
OLD KIRKSVILLE DISTRICT:								
Firm Sales	\$0.83120	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.11170)	\$0.00000	\$0.71950
Interruptible Sales	\$0.67143	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13860)	\$0.00000	\$0.53283
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area S								
OLD SEMO DISTRICT:								
Firm Sales	\$0.89689	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.06800)	\$0.00000	\$0.82889
Interruptible Sales	\$0.77187	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.05140	\$0.00000	\$0.82327
Transportation	(\$0.00018)	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	(\$0.00018)

DATE OF ISSUE October 14, 2004DATE EFFECTIVE November 1, 2004ISSUED BY Patricia D. Childers
Name of OfficerVice President-Rates and Regulatory Affairs
TitleFranklin, TN
Address

ATMOS ENERGY CORPORATION

FOR Area S

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 TOP	Court- Ordered TOP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
Area B								
OLD BUTLER DISTRICT:								
Firm Sales	\$0.74429	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.07140)	\$0.00000	\$0.67289
Interruptible Sales	\$0.70717	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05960)	\$0.00000	\$0.64757
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area K								
OLD KIRKSVILLE DISTRICT:								
Firm Sales	\$0.83120	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.11170)	\$0.00000	\$0.71950
Interruptible Sales	\$0.67143	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13860)	\$0.00000	\$0.53283
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area S								
OLD SEMO DISTRICT:								
Firm Sales	\$0.89689	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.06800)	\$0.00000	\$0.82889
Interruptible Sales	\$0.77187	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.05140	\$0.00000	\$0.82327
Transportation	(\$0.00018)	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	(\$0.00018)

DATE OF ISSUE October 14, 2004DATE EFFECTIVE November 1, 2004ISSUED BY Patricia D. Childers
Name of OfficerVice President-Rates and Regulatory Affairs
TitleFranklin, TN
Address

Atmos Energy Corporation
PGA Filing Effective April 1, 2004
Calculation of Annualized Increase/(Decrease) in Customer Billings

Description	Area S - Old Southeast Missouri District		
	Firm	Interruptible Transportation	
Total PGA Rate per Ccf:			
6 th Revised Sheet 149	\$0.82889	\$0.82327	(\$0.00018)
5 th Revised Sheet 149	\$0.75555	\$0.70709	\$0.00000
Increase/(Decrease)	\$0.07334	\$0.11618	(\$0.00018)
Annual Ccf Usage	28,947,138	2,899,038	23,130,540
Annualized Increase/(Decrease)	\$2,122,983	\$336,810	(\$4,163)
Total District	\$2,455,630		

	Area K - Old Kirksville District		
	Firm	Interruptible Transportation	
Total PGA Rate per Ccf:			
6 th Revised Sheet 81	\$0.71950	\$0.53283	\$0.00000
5 th Revised Sheet 81	\$0.77224	\$0.58798	\$0.00000
Increase/(Decrease)	(\$0.05274)	(\$0.05515)	\$0.00000
Annual Ccf Usage	6,408,525	1,411,869	2,598,906
Annualized Increase/(Decrease)	(\$337,986)	(\$77,865)	\$0
Total District	(\$415,851)		

	Area B - Old Butler District		
	Firm	Interruptible Transportation	
Total PGA Rate per Ccf:			
6 th Revised Sheet 37	\$0.67289	\$0.64757	\$0.00000
5 th Revised Sheet 37	\$0.71608	\$0.67561	\$0.00000
Increase/(Decrease)	(\$0.04319)	(\$0.02804)	\$0.00000
Annual Ccf Usage	3,605,438	564,134	297,460
Annualized Increase/(Decrease)	(\$155,719)	(\$15,818)	\$0
Total District	(\$171,537)		

Atmos Energy Corporation
RPGA History

Area S - Old Southeast Missouri District

<u>Revision</u>	<u>Effective</u>	<u>Firm</u>	<u>Interruptible</u>
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RPGA History - Sheet 149

6 th	11/1/2004	\$0.82889	\$0.82327
5 th	4/1/2004	\$0.75555	\$0.70709
4 th	11/1/2003	\$0.75107	\$0.70261
3 rd	4/1/2003	\$0.79763	\$0.59300
2 nd	1/1/2003	\$0.58264	\$0.37801
1 st	11/1/2002	\$0.52746	\$0.32130
Original	11/1/2001	\$0.43643	\$0.32162

Winter 2005

	<u>Firm</u>	<u>Interruptible</u>
6th vs. 5th	\$0.07334	\$0.11618
5th vs. 4th	\$0.00448	\$0.00448
4th vs. 3rd	(\$0.04656)	\$0.10961
3rd vs. 2nd	\$0.21499	\$0.21499
2nd vs. 1st	\$0.05518	\$0.05671
1st vs. Original	\$0.09103	(\$0.00032)

Area K - Old Kirksville District

<u>Revision</u>	<u>Effective</u>	<u>Firm</u>	<u>Interruptible</u>
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RPGA History - Sheet 81

6 th	11/1/2004	\$0.71950	\$0.53283
5 th	4/1/2004	\$0.77224	\$0.58798
4 th	11/1/2003	\$0.76776	\$0.58350
3 rd	4/1/2003	\$0.81632	\$0.66729
2 nd	1/1/2003	\$0.60133	\$0.45230
1 st	11/1/2002	\$0.54598	\$0.39782
Original	11/1/2001	\$0.33272	\$0.27037

Winter 2005

	<u>Firm</u>	<u>Interruptible</u>
6th vs. 5th	(\$0.05274)	(\$0.05515)
5th vs. 4th	\$0.00448	\$0.00448
4th vs. 3rd	(\$0.04856)	(\$0.08379)
2nd vs. 1st	\$0.21499	\$0.21499
1st vs. Original	\$0.05535	\$0.05448

Area B - Old Butler District

<u>Revision</u>	<u>Effective</u>	<u>Firm</u>	<u>Interruptible</u>
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RPGA History - Sheet 37

6 th	11/1/2004	\$0.67289	\$0.64757
5 th	4/1/2004	\$0.71608	\$0.67561
4 th	11/1/2003	\$0.71160	\$0.67113
3 rd	4/1/2003	\$0.68356	\$0.64870
2 nd	1/1/2003	\$0.46857	\$0.43371
1 st	11/1/2002	\$0.41322	\$0.37761
Original	11/1/2001	\$0.25183	\$0.25547

Winter 2005

	<u>Firm</u>	<u>Interruptible</u>
6th vs. 5th	(\$0.04319)	(\$0.02804)
5th vs. 4th	\$0.00448	\$0.00448
4th vs. 3rd	\$0.02804	\$0.02243
2nd vs 1st	\$0.21499	\$0.21499
1st vs. Original	\$0.05535	\$0.05610

Atmos Energy Corporation
Calculation of RPGA Factors
Effective November 1, 2004

Line No.		AREA S		AREA K		AREA B	
		Southeast Missouri		Kirksville		Butler	
		Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
1	<u>Calculation of Demand RPGA:</u>						
2	Annual Demand Cost	\$4,451,770	\$65,421	\$1,201,903	\$41,786	\$157,860	\$3,108
3	Estimated Annual Ccf Sales	30,667,502	3,248,556	6,493,070	1,525,160	3,574,939	463,248
4	Demand RPGA	\$0.14516	\$0.02014	\$0.18511	\$0.02740	\$0.04416	\$0.00671
5	<u>Calculation of Commodity RPGA:</u>						
6	Commodity Cost for Winter Period	\$17,364,367	\$1,499,954	\$3,160,655	\$586,745	\$1,932,103	\$196,928
7	Estimated Ccf Sales for Winter Period	23,099,185	2,001,138	4,891,949	911,053	2,759,651	281,142
8	Commodity RPGA	\$0.75173	\$0.74955	\$0.64609	\$0.64403	\$0.70013	\$0.70046
9	Total RPGA	\$0.89689	\$0.77187	\$0.83120	\$0.67143	\$0.74429	\$0.70717

Atmos Energy Corporation
Allocation of Annual Demand Costs
Effective November 1, 2004

No.	Allocation Factors	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sept-05	Oct-05	Nov-05	Dec-05	Total
1	Southeast Missouri (AREA S)													
2	Interconnected Costs	289,895	290,064	221,633	290,064	282,789	285,564	284,774	284,918	285,515	285,515	290,015	289,895	3,380,643
3	Demand Allocation													
4	Firm	98.31% 284,996	285,162	217,888	285,162	278,010	280,738	279,961	280,103	280,690	280,690	285,114	284,996	3,323,510
5	Interruptible	1.69% 4,899	4,902	3,746	4,902	4,779	4,826	4,813	4,815	4,825	4,825	4,901	4,899	57,132
6	Total Allocated	289,895	290,064	221,634	290,064	282,789	285,564	284,774	284,918	285,515	285,515	290,015	289,895	3,380,642
7	NGPL Area Costs	97,413	96,376	97,413	85,415	84,504	84,504	84,489	84,169	84,504	84,504	96,376	97,413	1,077,079
8	Demand Allocation													
9	Firm	99.35% 96,780	95,750	96,780	84,859	83,955	83,955	83,940	83,622	83,955	83,955	95,750	96,780	1,070,081
10	Interruptible	0.65% 633	626	633	555	549	549	549	547	549	549	626	633	6,998
11	Total Allocated	97,413	96,376	97,413	85,414	84,504	84,504	84,489	84,169	84,504	84,504	96,376	97,413	1,077,079
12	MRT Area Costs	16,769	14,193	16,849	0	0	0	0	0	0	0	0	11,659	59,470
13	Demand Allocation													
14	Firm	97.83% 16,405	13,885	16,483	0	0	0	0	0	0	0	0	11,406	58,179
15	Interruptible	2.17% 364	308	366	0	0	0	0	0	0	0	0	253	1,291
16	Total Allocated	16,769	14,193	16,849	0	0	0	0	0	0	0	0	11,659	59,470
17	Total SEMO Demand Costs													
18	Firm	398,181	394,797	331,151	370,021	361,965	364,693	363,901	363,725	364,645	364,645	380,864	393,182	4,451,770
19	Interruptible	5,896	5,836	4,745	5,457	5,328	5,375	5,362	5,362	5,374	5,374	5,527	5,785	65,421
20	Total	404,077	400,633	335,896	375,478	367,293	370,068	369,263	369,087	370,019	370,019	386,391	398,967	4,517,191
21	Kirkville (AREA K)													
22	Demand Costs	122,181	122,181	122,181	90,815	90,815	90,815	89,527	89,346	90,739	90,729	122,181	122,181	1,243,692
23	Demand Allocation													
24	Firm	96.64% 118,076	118,076	118,076	87,763	87,763	87,763	86,519	86,344	87,690	87,681	118,076	118,076	1,201,903
25	Interruptible	3.36% 4,105	4,105	4,105	3,051	3,051	3,051	3,008	3,002	3,049	3,049	4,105	4,105	41,786
26	Total Allocated	122,181	122,181	122,181	90,814	90,814	90,814	89,527	89,346	90,739	90,730	122,181	122,181	1,243,689
27	Butler (AREA B)													
28	Demand Costs	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	160,962
29	Demand Allocation													
30	Firm	98.07% 13,155	13,155	13,155	13,155	13,155	13,155	13,155	13,155	13,155	13,155	13,155	13,155	157,860
31	Interruptible	1.93% 259	259	259	259	259	259	259	259	259	259	259	259	3,108
32	Total Allocated	13,414	13,414	13,414	13,414	13,414	13,414	13,414	13,414	13,414	13,414	13,414	13,414	160,968

Atmos Energy Corporation
Allocation of Commodity Costs
Effective November 1, 2004

Line No.		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sept-05	Oct-05	Nov-05	Dec-05	Total	Winter Period Nov. - Mar.
1	Southeast Missouri (AREA S)														
2	Net Commodity Costs	3,478,342	3,705,045	2,953,680	2,077,297	1,032,337	734,573	624,113	615,741	780,085	1,007,433	1,358,882	2,765,777	21,133,304	14,261,726
3	Storage Withdrawals	<u>1,366,981</u>	<u>1,049,489</u>	<u>892,434</u>	<u>216,280</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,341</u>	<u>579,391</u>	<u>714,300</u>	<u>4,868,215</u>	<u>4,602,595</u>
		4,845,323	4,754,534	3,846,114	2,293,577	1,032,337	734,573	624,113	615,741	780,085	1,056,773	1,938,272	3,480,077	26,001,519	18,864,321
4	Allocation Factors														
5	Firm	94.63%	95.44%	94.51%	93.81%	89.22%	87.21%	85.87%	85.55%	75.99%	71.42%	77.58%	89.16%		
6	Interruptible	5.37%	4.56%	5.49%	6.19%	10.78%	12.79%	14.13%	14.45%	24.01%	28.58%	22.42%	10.84%		
7		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
8	Allocated Commodity costs														
9	Firm	4,585,129	4,537,727	3,634,962	2,151,604	921,051	640,621	535,926	526,766	592,787	754,747	1,503,712	3,102,837	23,487,869	17,364,367
10	Interruptible	260,194	216,807	211,152	141,972	111,286	93,952	88,187	88,975	187,298	302,026	434,561	377,240	2,513,650	1,499,954
11	Total	4,845,323	4,754,534	3,846,114	2,293,576	1,032,337	734,573	624,113	615,741	780,085	1,056,773	1,938,273	3,480,077	26,001,519	18,864,321
12	Kirkville (AREA K)														
13	Net Commodity Costs	149,596	443,117	691,807	572,329	280,528	162,119	144,190	138,762	137,130	130,689	246,581	(54,071)	3,042,777	1,477,030
	Storage Withdrawals	<u>731,854</u>	<u>502,031</u>	<u>200,213</u>	<u>19,103</u>	<u>37,980</u>	<u>6,646</u>	<u>10,076</u>	<u>3,221</u>	<u>23,441</u>	<u>74,253</u>	<u>202,583</u>	<u>633,690</u>	<u>2,445,090</u>	<u>2,270,371</u>
		881,450	945,149	892,020	591,432	318,508	168,764	154,266	141,983	160,571	204,941	449,164	579,619	5,487,867	3,747,402
14	Allocation Factors														
15	Firm	85.09%	87.68%	85.52%	84.23%	70.17%	73.79%	59.41%	60.04%	56.90%	71.05%	75.97%	82.44%		
16	Interruptible	14.91%	12.32%	14.48%	15.77%	29.83%	26.21%	40.59%	39.96%	43.10%	28.95%	24.03%	17.56%		
17		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
18	Allocated Commodity costs														
19	Firm	750,026	828,706	762,855	498,164	223,497	124,531	91,649	85,246	91,365	145,611	341,230	477,838	4,420,718	3,160,655
20	Interruptible	131,424	116,442	129,164	93,269	95,011	44,233	62,617	56,736	69,206	59,331	107,934	101,781	1,067,148	586,745
21	Total	881,450	945,148	892,019	591,433	318,508	168,764	154,266	141,982	160,571	204,942	449,164	579,619	5,487,866	3,747,400
22	Butler (AREA B)														
23	Net Commodity Costs	229,490	394,756	323,506	300,703	132,584	87,042	63,803	70,340	70,024	92,092	104,195	144,915	2,013,451	1,196,862
24	Storage Withdrawals	<u>287,912</u>	<u>194,053</u>	<u>132,782</u>	<u>1,325</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>312</u>	<u>105,724</u>	<u>211,696</u>	<u>933,805</u>	<u>932,168</u>
		517,402	588,810	456,288	302,028	132,584	87,042	63,803	70,340	70,024	92,405	209,920	356,610	2,947,256	2,129,030
24	Allocation Factors														
25	Firm	91.10%	91.22%	90.18%	87.81%	84.49%	78.97%	75.51%	67.15%	71.34%	83.84%	89.20%	91.11%		
26	Interruptible	8.90%	8.78%	9.82%	12.19%	15.51%	21.03%	24.49%	32.85%	28.66%	16.16%	10.80%	8.89%		
27		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
28	Allocated Commodity costs														
29	Firm	471,354	537,112	411,481	265,210	112,020	68,737	48,178	47,233	49,955	77,472	187,248	324,908	2,600,908	1,932,103
30	Interruptible	46,049	51,697	44,808	36,817	20,564	18,305	15,625	23,107	20,069	14,933	22,671	31,703	346,348	196,928
31	Total	517,403	588,809	456,289	302,027	132,584	87,042	63,803	70,340	70,024	92,405	209,919	356,611	2,947,256	2,129,031

Atmos Energy Corporation
Calculation of Commodity Allocation Factors
Effective November 1, 2004

Line No.		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sept-05	Oct-05	Nov-05	Dec-05	Total	Winter Period Nov. - Mar.
1	<u>Estimated Mcf Sales:</u>														
2	Southeast Missouri Mcf Sales														
3	Firm	400,920	430,691	340,007	237,355	112,188	78,026	65,275	64,159	72,202	87,637	128,407	300,366	2,317,232	1,600,391
4	Interruptible	22,747	20,588	19,754	15,662	13,552	11,446	10,743	10,839	22,814	35,070	37,107	36,509	256,830	136,705
5	Total	423,666	451,279	359,762	253,017	125,740	89,472	76,018	74,998	95,015	122,707	165,513	336,875	2,574,062	1,377,334
6	Kirksville Mcf Sales														
7	Firm	15,504	47,325	72,058	58,716	23,977	14,570	10,434	10,148	9,504	11,309	22,816	(5,429)	290,931	152,274
8	Interruptible	2,717	6,647	12,205	10,995	10,192	5,176	7,128	6,754	7,199	4,609	7,217	(1,157)	79,683	27,630
9														0	0
10	Net Interr. Sales	2,717	6,647	12,205	10,995	10,192	5,176	7,128	6,754	7,199	4,609	7,217	(1,157)	79,683	27,630
11	Total	18,221	53,972	84,263	69,710	34,169	19,746	17,562	16,901	16,703	15,918	30,034	(6,586)	370,614	95,641
12	Butler Mcf Sales														
13	Firm	25,465	43,859	35,534	32,162	13,644	8,372	5,868	5,753	6,084	9,404	11,321	16,081	213,546	132,259
14	Interruptible	2,487	4,223	3,870	4,464	2,505	2,230	1,903	2,815	2,445	1,813	1,370	1,569	31,694	13,520
15														0	0
16	Net Interr. Sales	2,487	4,223	3,870	4,464	2,505	2,230	1,903	2,815	2,445	1,813	1,370	1,569	31,694	13,520
17	Total	27,952	48,082	39,403	36,626	16,149	10,602	7,771	8,568	8,529	11,217	12,691	17,651	245,241	106,376
18	<u>Commodity Allocation Factors:</u>														
19	Southeast Missouri														
20	Firm	94.63%	95.44%	94.51%	93.81%	89.22%	87.21%	85.87%	85.55%	75.99%	71.42%	77.58%	89.16%		
21	Interruptible	5.37%	4.56%	5.49%	6.19%	10.78%	12.79%	14.13%	14.45%	24.01%	28.58%	22.42%	10.84%		
22		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
23	Kirksville														
24	Firm	85.09%	87.68%	85.52%	84.23%	70.17%	73.79%	59.41%	60.04%	56.90%	71.05%	75.97%	82.44%		
25	Interruptible	14.91%	12.32%	14.48%	15.77%	29.83%	26.21%	40.59%	39.96%	43.10%	28.95%	24.03%	17.56%		
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	Butler														
28	Firm	91.10%	91.22%	90.18%	87.81%	84.49%	78.97%	75.51%	67.15%	71.34%	83.84%	89.20%	91.11%		
29	Interruptible	8.90%	8.78%	9.82%	12.19%	15.51%	21.03%	24.49%	32.85%	28.66%	16.16%	10.80%	8.89%		
30		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

EXHIBIT II

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA BALANCE
SOUTHEASTERN MISSOURI DISTRICT (AREA S)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004**

1. Invoiced Cost from Firm Sales (Exhibit II-A, Pages 1-4)	\$20,630,436.45
2. ACA Balance for the period September 1, 2002 to August 30, 2003	(\$1,053,126.04)
3. Costs Recovered from Firm Sales (Exhibit II-B)	(\$21,511,605.14)
4. Interest on Firm Under/(Over) Recovery	<u>(\$33,273.76)</u>
5. Firm Under/(Over)-Recovery	<u>(\$1,967,568.49)</u>
6. Invoiced Costs from Interruptible Customers (Exhibit II-A, Pages 1-4	\$1,931,931.76
7. ACA Balance for the period September 1, 2001 to August 30, 2002	\$140,733.85
8. Costs Recovered from Interruptible Customers (Exhibit II-B & II-C)	(\$1,926,702.81)
9. Interest on Firm Under/(Over) Recovery	<u>\$3,573.43</u>
10. Interruptible Under/(Over)-Recovery	<u>\$149,536.23</u>
11. Firm Sales	<u>28,947,138</u>
12. Firm ACA (Item 5 divided by Item 11)	<u>(\$0.0680)</u>
13. Interruptible Sales	<u>2,911,238</u>
14. Interruptible ACA (Item 10 divided by Item 13)	<u>\$0.0514</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (AREA S)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004

INTERCONNECTED											
MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2003	\$285,514.77	\$278,776.62	\$6,738.15	\$725,727.41	(\$287,272.68)	\$0.00	\$243.25	\$438,697.98	\$345,954.51	\$92,743.47	\$724,212.75
OCTOBER	\$285,514.77	\$278,776.62	\$6,738.15	\$912,384.90	(\$271,967.53)	\$28,439.15	(\$1,193.59)	\$667,662.93	\$491,490.03	\$176,172.90	\$953,177.70
NOVEMBER	\$290,014.77	\$283,170.42	\$6,844.35	\$1,120,106.58	(\$106,098.81)	\$309,128.98	\$1,947.58	\$1,325,084.33	\$993,399.56	\$331,684.77	\$1,615,099.10
DECEMBER	\$289,895.39	\$284,590.30	\$5,305.09	\$1,982,880.69	(\$85,795.93)	\$360,471.49	(\$2,226.17)	\$2,255,330.08	\$1,993,729.60	\$261,600.48	\$2,545,225.47
JANUARY 2004	\$289,895.39	\$284,590.30	\$5,305.09	\$2,542,278.44	(\$220,284.34)	\$695,983.12	\$12,064.46	\$3,030,041.68	\$2,856,830.15	\$173,211.53	\$3,319,937.07
FEBRUARY	\$290,064.43	\$284,756.25	\$5,308.18	\$1,869,633.05	(\$23,777.97)	\$548,903.52	\$11,651.76	\$2,391,962.80	\$2,310,804.94	\$81,157.86	\$2,682,027.23
MARCH	\$221,633.30	\$217,577.41	\$4,055.89	\$755,412.43	(\$13,859.21)	\$532,307.95	\$11,651.76	\$1,285,512.93	\$1,236,091.27	\$49,421.66	\$1,507,146.23
APRIL	\$290,064.43	\$284,756.25	\$5,308.18	\$850,200.16	(\$314,726.62)	\$127,904.89	\$13,350.36	\$676,728.79	\$643,384.78	\$33,344.01	\$966,793.22
MAY	\$287,788.93	\$277,613.89	\$5,175.04	\$1,080,651.53	(\$621,026.12)	\$0.00	\$3,391.90	\$463,017.31	\$420,556.56	\$42,460.75	\$745,806.24
JUNE	\$285,564.43	\$280,338.60	\$5,225.83	\$918,939.31	(\$544,160.12)	\$0.00	\$2,355.63	\$377,134.82	\$324,703.22	\$52,431.60	\$662,699.25
JULY	\$284,773.93	\$279,562.57	\$5,211.36	\$919,205.78	(\$616,647.04)	\$0.00	(\$1,098.66)	\$301,460.08	\$258,919.34	\$42,540.74	\$586,234.01
AUGUST	\$284,918.03	\$279,704.03	\$5,214.00	\$665,109.10	(\$341,695.36)	\$0.00	\$213.66	\$323,627.40	\$275,858.78	\$47,768.62	\$608,545.43
TOTAL	\$3,380,642.57	\$3,314,213.28	\$66,429.29	\$14,342,529.38	#####	\$2,603,139.10	\$37,904.38	\$13,536,261.13	\$12,151,722.74	\$1,384,538.39	\$16,916,903.70

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004

NATURAL GAS PIPELINE

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2003	\$84,503.99	\$83,701.20	\$802.79	\$202,392.88	(\$141,257.86)	\$0.00	\$1,993.33	\$63,128.35	\$49,775.22	\$13,353.13	\$147,632.34
OCTOBER	\$84,503.99	\$83,701.20	\$802.79	\$190,157.36	(\$65,102.56)	\$13,922.06	\$2,005.41	\$140,982.27	\$103,848.36	\$37,133.91	\$225,486.26
NOVEMBER	\$96,376.00	\$95,460.43	\$915.57	\$145,568.64	(\$4,678.39)	\$143,194.14	\$1,383.80	\$285,468.19	\$213,906.84	\$71,561.35	\$381,844.19
DECEMBER	\$97,412.79	\$96,536.07	\$876.72	\$368,470.86	(\$11,655.68)	\$171,303.36	(\$786.13)	\$527,332.41	\$466,226.33	\$61,106.08	\$624,745.20
JANURY 2004	\$97,412.79	\$96,536.07	\$876.72	\$406,404.81	(\$14,552.35)	\$327,062.02	\$4,999.98	\$723,914.46	\$682,366.65	\$41,547.81	\$821,327.25
FEBRUARY	\$96,376.00	\$95,508.62	\$867.38	\$348,944.36	(\$8,576.87)	\$234,185.49	(\$3,360.54)	\$571,192.44	\$551,834.85	\$19,357.59	\$667,568.44
MARCH	\$97,412.79	\$96,536.07	\$876.72	\$159,084.92	(\$16,839.09)	\$135,283.08	\$5,027.18	\$282,556.09	\$271,593.84	\$10,962.25	\$379,968.88
APRIL	\$85,414.62	\$84,645.89	\$768.73	\$272,620.49	(\$106,983.08)	\$18,489.12	\$2,936.47	\$187,063.00	\$177,660.48	\$9,402.52	\$272,477.62
MAY	\$84,503.99	\$83,743.45	\$760.54	\$275,168.41	(\$162,816.13)	\$0.00	\$907.63	\$113,259.91	\$102,796.82	\$10,463.09	\$197,763.90
JUNE	\$84,503.99	\$83,743.45	\$760.54	\$302,292.02	(\$183,391.23)	\$0.00	\$310.42	\$119,211.21	\$102,533.56	\$16,677.65	\$203,715.20
JULY	\$84,488.97	\$83,728.57	\$760.40	\$293,682.07	(\$222,606.35)	\$0.00	\$6.40	\$71,082.12	\$61,087.74	\$9,994.38	\$155,571.09
AUGUST	<u>\$84,168.88</u>	<u>\$83,411.36</u>	<u>\$757.52</u>	<u>\$243,146.97</u>	<u>(\$166,323.66)</u>	<u>\$0.00</u>	<u>\$64.43</u>	<u>\$76,887.74</u>	<u>\$65,531.32</u>	<u>\$11,356.42</u>	<u>\$161,056.62</u>
TOTAL	<u>\$1,077,078.80</u>	<u>\$1,067,252.40</u>	<u>\$9,826.40</u>	<u>\$3,207,933.79</u>	<u>(\$1,104,783.25)</u>	<u>\$1,043,439.27</u>	<u>\$15,488.38</u>	<u>\$3,162,078.19</u>	<u>\$2,849,162.02</u>	<u>\$312,916.17</u>	<u>\$4,239,156.99</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004

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 2003	\$0.00	\$0.00	\$0.00	\$169,087.57	(\$125,096.29)	\$0.00	\$43,991.28	\$34,686.09	\$9,305.19	\$43,991.28
OCTOBER	\$0.00	\$0.00	\$0.00	\$156,075.98	(\$88,632.59)	\$0.00	\$67,443.39	\$49,679.19	\$17,764.20	\$67,443.39
NOVEMBER	\$0.00	\$0.00	\$0.00	\$79,027.16	\$0.00	\$43,429.11	\$122,456.27	\$91,758.85	\$30,697.42	\$122,456.27
DECEMBER	\$11,659.41	\$11,283.98	\$375.43	\$130,265.40	\$0.00	\$78,719.87	\$208,985.27	\$184,768.53	\$24,216.74	\$220,644.68
JANURY 2004	\$16,768.83	\$16,228.87	\$539.96	\$113,023.68	\$0.00	\$147,369.46	\$260,393.14	\$245,448.33	\$14,944.81	\$277,161.97
FEBRUARY	\$14,192.89	\$13,735.88	\$457.01	\$93,079.83	\$0.00	\$125,718.07	\$218,797.90	\$211,382.89	\$7,415.01	\$232,990.79
MARCH	\$16,848.50	\$16,305.98	\$542.52	\$11,914.07	\$0.00	\$106,588.20	\$118,502.27	\$113,904.77	\$4,597.50	\$135,350.77
APRIL	\$0.00	\$0.00	\$0.00	\$28,586.10	\$0.00	\$41,765.65	\$70,351.75	\$66,815.59	\$3,536.16	\$70,351.75
MAY	\$0.00	\$0.00	\$0.00	\$41,954.57	\$0.00	\$0.00	\$41,954.57	\$38,078.76	\$3,875.81	\$41,954.57
JUNE	\$0.00	\$0.00	\$0.00	\$151,271.57	(\$114,390.76)	\$0.00	\$36,880.81	\$31,721.19	\$5,159.62	\$36,880.81
JULY	\$0.00	\$0.00	\$0.00	\$161,033.69	(\$129,430.09)	\$0.00	\$31,603.60	\$27,160.03	\$4,443.57	\$31,603.60
AUGUST	\$0.00	\$0.00	\$0.00	\$159,744.80	(\$127,198.99)	\$0.00	\$32,545.81	\$27,738.75	\$4,807.06	\$32,545.81
TOTAL	\$59,469.63	\$57,554.71	\$1,914.92	\$1,295,064.42	(\$584,748.72)	\$543,590.36	\$1,253,906.06	\$1,123,142.97	\$130,763.09	\$1,313,375.69

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 SOUTHEASTERN MISSOURI DISTRICT (SEMO)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

<u>MONTH</u>	<u>HEDGING COSTS</u>	<u>FIRM HEDGING ALLOCATION</u>	<u>INTERRUPTIBLE HEDGING ALLOCATION</u>
SEPTEMBER 2003	\$0.00	\$0.00	\$0.00
OCTOBER	\$0.00	\$0.00	\$0.00
NOVEMBER	\$77,696.82	\$58,219.73	\$19,477.09
DECEMBER	\$97,875.52	\$86,533.93	\$11,341.59
JANURY 2004	\$0.00	\$0.00	\$0.00
FEBRUARY	\$0.00	\$0.00	\$0.00
MARCH	\$0.00	\$0.00	\$0.00
APRIL	\$20,347.29	\$19,324.56	\$1,022.73
MAY	\$0.00	\$0.00	\$0.00
JUNE	\$0.00	\$0.00	\$0.00
JULY	\$0.00	\$0.00	\$0.00
AUGUST	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
TOTAL	\$195,919.63	\$164,078.21	\$31,841.42

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 SOUTHEASTERN MISSOURI DISTRICT (AREA S)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	SCHOOL PILOT PROGRAM SALES	AGGREGATION & BALANCING FACTOR	SCHOOL PILOT PROGRAM RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2003	691,646	\$0.79513	\$549,948.48	187,718	\$0.59160	\$111,053.97	8,093	\$0.0040	\$32.37	887,457	\$661,034.83
OCTOBER	918,799	\$0.79513	\$730,564.65	333,742	\$0.59160	\$197,441.77	14,541	\$0.0040	\$58.16	1,267,082	\$928,064.58
NOVEMBER	1,631,629	\$0.79513	\$1,297,357.17	558,986	\$0.59160	\$330,696.12	39,258	\$0.0040	\$157.03	2,229,873	\$1,628,210.32
DECEMBER	3,777,302	\$0.75107	\$2,855,965.82	509,468	\$0.70261	\$353,299.11	109,830	\$0.0040	\$439.32	4,396,600	\$3,209,704.25
JANUARY 2004	5,642,709	\$0.75107	\$4,238,069.45	351,391	\$0.70261	\$246,890.83	128,414	\$0.0040	\$513.66	6,122,514	\$4,485,473.94
FEBRUARY	6,256,905	\$0.75107	\$4,699,373.64	223,727	\$0.70261	\$157,192.83	120,973	\$0.0040	\$483.89	6,601,605	\$4,857,050.36
MARCH	3,979,496	\$0.75107	\$2,988,880.06	162,987	\$0.70261	\$114,516.30	58,566	\$0.0040	\$234.26	4,201,049	\$3,103,630.62
APRIL	2,508,362	\$0.75107	\$1,883,955.45	134,250	\$0.70261	\$94,325.39	28,289	\$0.0040	\$113.16	2,670,901	\$1,978,394.00
MAY	1,042,540	\$0.75555	\$787,691.10	106,944	\$0.70709	\$75,619.03	8,154	\$0.0040	\$32.62	1,157,638	\$863,342.75
JUNE	693,227	\$0.75555	\$523,767.66	113,474	\$0.70709	\$80,236.33	4,407	\$0.0040	\$17.63	811,108	\$604,021.62
JULY	629,293	\$0.75555	\$475,462.33	104,045	\$0.70709	\$73,569.18	6,652	\$0.0040	\$26.61	739,990	\$549,058.12
AUGUST	643,415	\$0.75555	\$486,132.20	112,306	\$0.70709	\$79,410.45	<u>4,638</u>	\$0.0040	<u>\$18.55</u>	<u>760,359</u>	\$565,561.20
ADJ TO BOOKS	<u>0</u>		<u>(\$7,690.13)</u>	<u>0</u>		<u>(\$0.14)</u>					<u>(\$7,690.28)</u>
TOTAL	<u>28,415,323</u>		<u>\$21,509,477.88</u>	<u>2,899,038</u>		<u>\$1,914,251.17</u>	<u>531,815</u>		<u>\$2,127.26</u>	<u>31,846,176</u>	<u>\$23,425,856.30</u>

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 UNAUTHORIZED USAGE RECOVERIES
 SOUTHEASTERN MISSOURI (SEMO) - AREA S
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

<u>MONTH</u>	<u>VOLUMES</u>	UNAUTHORIZED USE <u>CHARGE</u>	<u>RECOVERIES</u>
SEPTEMBER 2003	60	\$0.46270	\$41.64
OCTOBER	8,190	\$0.69800	\$8,574.93
NOVEMBER	3,950	\$0.64900	\$3,845.33
DECEMBER	0	\$0.00000	\$0.00
JANURY 2004	0	\$0.00000	\$0.00
FEBRUARY	0	\$0.00000	\$0.00
MARCH	0	\$0.00000	\$0.00
APRIL	0	\$0.00000	\$0.00
MAY	0	\$0.00000	\$0.00
JUNE	0	\$0.00000	\$0.00
JULY	0	\$0.00000	\$0.00
AUGUST	0	\$0.00000	\$0.00
ADJ TO BOOKS	<u>0</u>		<u>(\$10.26)</u>
TOTAL	<u>12,200</u>		<u>\$12,451.64</u>

EXHIBIT II-D

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 SOUTHEASTERN MISSOURI DISTRICT (AREA S)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

Ending Balance as of:

	<u>Firm</u>	<u>Interest</u>	<u>Interruptible</u>	<u>Interest</u>
September 30, 2003	(\$1,153,782.38)	(\$1,923.36)	\$103,296.10	\$172.19
October 31, 2003	(\$940,030.78)	(\$1,567.03)	\$122,762.48	\$204.65
November 30, 2003	(\$585,565.31)	(\$976.14)	\$201,759.64	\$336.33
December 31, 2003	(\$234,781.44)	(\$391.38)	\$270,452.04	\$450.84
January 31, 2004	(\$129,385.61)	(\$215.69)	\$270,981.28	\$451.73
February 29, 2004	(\$773,981.60)	(\$1,290.23)	\$244,434.01	\$407.47
March 31, 2004	(\$1,907,894.23)	(\$3,180.46)	\$201,089.39	\$335.22
April 30, 2004	(\$2,726,103.19)	(\$4,544.41)	\$158,588.13	\$264.37
May 31, 2004	(\$2,959,266.37)	(\$4,933.10)	\$131,674.74	\$219.50
June 30, 2004	(\$2,742,126.42)	(\$5,141.49)	\$125,242.03	\$234.83
July 31, 2004	(\$2,474,979.30)	(\$4,640.59)	\$119,941.84	\$224.89
August 31, 2004	(\$2,145,887.12)	(\$4,469.88)	\$130,297.58	\$271.41
Total Interest		(\$33,273.76)		\$3,573.43

EXHIBIT II

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA BALANCE
KIRKSVILLE DISTRICT, MISSOURI (AREA K)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004**

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$4,588,639.16
2. ACA Balance for the period September 1, 2002 to August 30, 2003	(\$430,358.87)
3. Costs Recovered from Firm Sales (Exhibit II-B)	(\$4,862,620.45)
4. Interest on Firm Under/(Over) Recovery	<u>(\$11,778.70)</u>
5. Firm Under/(Over)-Recovery	<u>(\$716,118.86)</u>
6. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$810,245.60
7. ACA Balance for the period September 1, 2002 to August 30, 2003	(\$151,648.38)
8. Costs Recovered from Interruptible Customers (Exhibit II-B)	(\$855,939.64)
9. Interest on Firm Under/(Over) Recovery	<u>(\$3,647.49)</u>
10. Interruptible Under/(Over)-Recovery	<u>(\$197,342.42)</u>
11. Firm Sales	<u>6,408,525</u>
12. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.1117)</u>
13. Interruptible Sales	<u>1,423,799</u>
14. Interruptible ACA (Item 8 divided by Item 11)	<u>(\$0.1386)</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
KIRKSVILLE DISTRICT, MISSOURI (AREA K)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004

ANR PIPELINE

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	HEDGING COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	CASHOUTS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COSTS
SEPTEMBER 2003	\$90,738.63	\$87,363.15	\$3,375.48	\$393,696.64	\$0.00	(\$299,268.44)	\$23,673.61	\$1,159.10	\$119,280.91	\$76,454.73	\$42,806.18	\$209,999.54
OCTOBER	\$90,729.21	\$87,354.08	\$3,375.13	\$256,688.01	\$0.00	(\$132,410.13)	\$75,043.68	\$952.61	\$200,274.17	\$140,964.02	\$59,310.15	\$291,003.38
NOVEMBER	\$122,181.34	\$117,636.19	\$4,545.15	\$281,744.63	\$16,969.83	(\$79,264.49)	\$196,361.87	\$3,445.55	\$419,257.39	\$344,609.32	\$74,648.07	\$541,438.73
DECEMBER	\$122,181.34	\$117,550.67	\$4,630.67	\$97,940.43	\$3,969.99	(\$34,046.25)	\$607,579.20	\$1,819.41	\$677,262.78	\$577,003.40	\$100,259.38	\$799,444.12
JANUARY 2004	\$122,181.34	\$117,550.67	\$4,630.67	\$296,388.46	\$0.00	(\$59,580.92)	\$690,557.68	(\$1,979.92)	\$925,385.30	\$788,951.81	\$136,433.49	\$1,047,566.64
FEBRUARY	\$122,181.34	\$117,550.67	\$4,630.67	\$319,388.54	\$0.00	(\$100,814.18)	\$468,701.59	(\$7,214.91)	\$680,061.04	\$591,310.82	\$88,750.22	\$802,242.38
MARCH	\$122,181.34	\$117,550.67	\$4,630.67	\$316,145.90	\$8,167.86	(\$69,055.67)	\$186,620.60	(\$1,121.86)	\$440,756.83	\$369,059.12	\$71,697.71	\$562,938.17
APRIL	\$90,814.79	\$87,372.91	\$3,441.88	\$484,605.02	\$0.00	(\$263,777.37)	\$17,511.08	(\$2,388.12)	\$235,950.61	\$188,544.62	\$47,405.99	\$326,765.40
MAY	\$90,814.79	\$87,372.91	\$3,441.88	\$442,644.63	\$0.00	(\$309,493.60)	\$33,223.91	(\$890.72)	\$165,484.22	\$112,152.70	\$53,331.52	\$256,299.01
JUNE	\$90,814.79	\$87,372.91	\$3,441.88	\$450,114.88	\$0.00	(\$349,864.19)	\$5,350.99	(\$415.61)	\$105,186.07	\$76,600.02	\$28,586.05	\$198,000.86
JULY	\$89,527.01	\$86,133.94	\$3,393.07	\$477,310.63	\$0.00	(\$376,500.44)	\$7,246.27	(\$809.94)	\$107,246.52	\$76,419.75	\$30,826.77	\$198,773.53
AUGUST	<u>\$89,346.01</u>	<u>\$85,959.80</u>	<u>\$3,386.21</u>	<u>\$466,351.32</u>	<u>\$0.00</u>	<u>(\$327,208.26)</u>	<u>\$1,958.66</u>	<u>(\$476.84)</u>	<u>\$140,624.88</u>	<u>\$97,340.60</u>	<u>\$43,284.28</u>	<u>\$229,970.89</u>
TOTAL	<u>\$1,243,691.93</u>	<u>\$1,196,768.56</u>	<u>\$46,923.37</u>	<u>\$4,283,019.09</u>	<u>\$29,107.68</u>	<u>(\$2,401,283.94)</u>	<u>\$2,313,829.14</u>	<u>(\$7,921.25)</u>	<u>\$4,216,750.72</u>	<u>\$3,439,410.91</u>	<u>\$777,339.81</u>	<u>\$5,460,442.65</u>

EXHIBIT II-B

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 KIRKSVILLE DISTRICT, MISSOURI (AREA K)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

												KIRKSVILLE		
MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	SCHOOL PILOT PROGRAM SALES	AGGREGATION & BALANCING FACTOR	SCHOOL PILOT PROGRAM RECOVERIES	TOTAL SALES	TOTAL RECOVERIES	RA	ACCTG	DIFF
SEPTEMBER 2003	112,384	\$0.81192	\$91,246.82	63,894	\$0.66259	\$42,335.53	1,735	\$0.0040	\$6.94	178,013	\$133,589.29	\$133,589.29	\$133,587.99	\$1.30
OCTOBER	206,711	\$0.81192	\$167,832.80	88,900	\$0.66259	\$58,904.25	4,580	\$0.0040	\$18.32	300,191	\$226,755.37	\$226,755.37	\$226,720.69	\$34.68
NOVEMBER	480,367	\$0.81192	\$373,781.17	102,217	\$0.66259	\$67,727.96	11,513	\$0.0040	\$46.05	574,097	\$441,555.19	\$441,555.19	\$441,453.87	\$101.32
DECEMBER	901,976	\$0.76776	\$696,855.05	160,674	\$0.58350	\$93,753.28	22,720	\$0.0040	\$90.88	1,085,370	\$790,699.21	\$790,699.21	\$790,698.78	\$0.43
JANUARY 2004	1,228,050	\$0.76776	\$942,847.67	216,634	\$0.58350	\$126,405.94	24,676	\$0.0040	\$98.70	1,469,360	\$1,069,352.31	\$1,069,352.31	\$1,069,139.17	\$213.14
FEBRUARY	1,359,739	\$0.76776	\$1,043,953.21	209,133	\$0.58350	\$122,029.11	33,639	\$0.0040	\$134.56	1,602,511	\$1,168,116.88	\$1,168,116.88	\$1,168,117.11	(\$0.23)
MARCH	872,875	\$0.76776	\$670,158.51	172,337	\$0.58350	\$100,558.64	14,218	\$0.0040	\$58.87	1,059,430	\$770,774.02	\$770,774.02	\$770,818.66	(\$44.64)
APRIL	551,359	\$0.76776	\$423,311.39	140,723	\$0.58350	\$82,111.87	8,329	\$0.0040	\$33.32	700,411	\$505,456.58	\$505,456.58	\$505,218.38	\$238.20
MAY	240,723	\$0.77224	\$185,895.93	115,714	\$0.58798	\$68,037.52	2,616	\$0.0040	\$10.46	359,053	\$253,943.91	\$253,943.91	\$253,985.51	(\$41.60)
JUNE	126,619	\$0.77224	\$97,780.26	47,829	\$0.58798	\$28,122.50	1,545	\$0.0040	\$6.18	175,993	\$125,908.94	\$125,908.94	\$125,907.93	\$1.01
JULY	118,421	\$0.77224	\$91,449.43	48,561	\$0.58798	\$28,552.90	1,962	\$0.0040	\$7.85	168,944	\$120,010.18	\$120,010.18	\$120,010.54	(\$0.36)
AUGUST	100,373	\$0.77224	\$77,512.05	45,253	\$0.58798	\$26,607.86	1,395	\$0.0040	\$5.58	147,021	\$104,125.49	\$104,125.49	\$104,109.11	\$16.38
ADJ TO BOOKS	0		(\$519.56)	0		(\$0.05)				0	(\$519.63)			
TOTAL	6,279,597		\$4,862,104.73	1,411,869		\$845,147.31	128,928		\$515.71	7,820,394	\$5,707,767.74	\$5,708,287.37	\$5,707,787.74	\$519.63

EXHIBIT II-C

ATMOS ENERGY CORPORATION
UNAUTHORIZED USAGE RECOVERIES
KIRSKVILLE, MISSOURI - AREA K
SEPTEMBER 1, 2003 TO AUGUST 30, 2004

<u>MONTH</u>	<u>VOLUMES</u>	UNAUTHORIZED USE <u>CHARGE</u>	<u>RECOVERIES</u>	<u>RA</u>	<u>Diff</u>
SEPTEMBER 2003	0	\$0.00000	\$0.00	\$0.00	\$0.00
OCTOBER	0	\$0.00000	\$0.00	\$0.00	\$0.00
NOVEMBER	0	\$0.00000	\$0.00	\$0.00	\$0.00
DECEMBER	0	\$0.00000	\$0.00	\$0.00	\$0.00
JANURY 2004	11,930	\$0.60310	\$10,792.47	\$10,792.33	\$0.14
FEBRUARY	0	\$0.00000	\$0.00	\$0.00	\$0.00
MARCH	0	\$0.00000	\$0.00	\$0.00	\$0.00
APRIL	0	\$0.00000	\$0.00	\$0.00	\$0.00
MAY	0	\$0.00000	\$0.00	\$0.00	\$0.00
JUNE	0	\$0.00000	\$0.00	\$0.00	\$0.00
JULY	0	\$0.00000	\$0.00	\$0.00	\$0.00
AUGUST	0	\$0.48950	\$0.00	\$0.00	\$0.00
ADJ TO BOOKS	<u>0</u>		<u>(\$0.14)</u>		\$0.14
TOTAL	<u>11,930</u>		<u>\$10,792.33</u>		

EXHIBIT II-D

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 KIRKSVILLE DISTRICT, MISSOURI (AREA K)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

Ending Balance as of:

	Firm	Interest	Interruptible	Interest
September 30, 2003	(\$373,424.24)	(\$622.50)	(\$151,748.53)	(\$252.96)
October 31, 2003	(\$329,740.55)	(\$549.68)	(\$154,724.08)	(\$257.93)
November 30, 2003	(\$256,697.48)	(\$427.91)	(\$147,550.07)	(\$245.97)
December 31, 2003	(\$214,646.21)	(\$357.82)	(\$136,489.26)	(\$227.53)
January 31, 2004	(\$233,957.31)	(\$390.01)	(\$128,987.91)	(\$215.02)
February 29, 2004	(\$419,685.95)	(\$699.62)	(\$141,379.07)	(\$235.68)
March 31, 2004	(\$679,124.32)	(\$1,132.10)	(\$167,818.31)	(\$279.75)
April 30, 2004	(\$844,543.93)	(\$1,407.85)	(\$195,565.43)	(\$326.01)
May 31, 2004	(\$911,349.61)	(\$1,519.22)	(\$216,829.49)	(\$361.45)
June 30, 2004	(\$871,467.05)	(\$1,634.00)	(\$220,508.84)	(\$413.45)
July 31, 2004	(\$802,825.28)	(\$1,505.30)	(\$215,722.65)	(\$404.48)
August 30, 2004	(\$735,808.71)	(\$1,532.69)	(\$205,115.80)	(\$427.26)
Total Interest		(\$11,778.70)		(\$3,647.49)

EXHIBIT II

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
BUTLER DISTRICT, MISSOURI (AREA B)
SEPTEMBER 1, 2003 TO AUGUST 30, 2004**

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$2,244,495.02
2. ACA Balance for the period September 1, 2002 to August 30, 2003	\$52,871.03
3. Costs Recovered from Firm Sales (Exhibit II-B)	(\$2,554,742.25)
4. Interest on Firm Under/(Over) Recovery	<u>(\$1,781.83)</u>
5. Firm Under/(Over)-Recovery	<u>(\$257,376.20)</u>
6. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$339,041.12
7. ACA Balance for the period September 1, 2002 to August 30, 2003	\$4,205.93
8. Costs Recovered from Interruptible Customers (Exhibit II-B)	(\$376,367.37)
9. Interest on Interruptible Under/(Over) Recovery	<u>(\$543.15)</u>
10. Interruptible Under/(Over)-Recovery	<u>(\$33,663.47)</u>
11. Firm Sales	<u>3,605,438</u>
12. Firm ACA (Item 5 divided by Item 11)	<u>(\$0.0714)</u>
13. Interruptible Sales	<u>564,584</u>
14. Interruptible ACA (Item 10 divided by Item 13)	<u>(\$0.0596)</u>

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 BUTLER DISTRICT, MISSOURI (AREA B)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

PANHANDLE EASTERN PIPELINE COMPANY

MONTH	<u>DEMAND</u>	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	HEDGING COSTS	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2003	\$13,413.47	\$13,229.71	\$183.76	\$192,700.37	\$0.00	(\$129,926.62)	\$0.00	\$62,773.75	\$41,945.14	\$20,828.61	\$76,187.22
OCTOBER	\$13,413.47	\$13,229.71	\$183.76	\$149,931.54	\$0.00	(\$57,654.40)	\$270.43	\$92,547.57	\$70,622.12	\$21,925.45	\$105,961.04
NOVEMBER	\$13,413.47	\$13,229.71	\$183.76	\$149,736.44	\$7,622.93	(\$6,490.27)	\$91,250.45	\$242,119.55	\$211,597.79	\$30,521.76	\$255,533.02
DECEMBER	\$13,413.47	\$13,217.63	\$195.84	\$206,728.25	\$7,336.17	\$0.00	\$182,602.72	\$396,667.14	\$354,382.16	\$42,284.98	\$410,080.61
JANUARY 2004	\$13,413.47	\$13,217.63	\$195.84	\$277,359.71	\$0.00	\$0.00	\$248,344.77	\$525,704.48	\$474,940.28	\$50,764.20	\$539,117.95
FEBRUARY	\$13,413.47	\$13,217.63	\$195.84	\$256,563.03	\$0.00	\$0.00	\$167,384.98	\$423,948.01	\$380,294.21	\$43,653.80	\$437,361.48
MARCH	\$13,413.47	\$13,217.63	\$195.84	\$137,896.91	\$0.00	\$0.00	\$114,534.32	\$252,431.23	\$218,378.92	\$34,052.31	\$265,844.70
APRIL	\$13,413.47	\$13,217.63	\$195.84	\$184,256.08	\$3,051.28	(\$107,859.88)	\$1,142.85	\$80,590.33	\$66,446.52	\$14,143.81	\$94,003.80
MAY	\$13,413.47	\$13,217.63	\$195.84	\$244,432.92	\$0.00	(\$162,410.46)	\$0.00	\$82,022.46	\$71,262.46	\$10,760.00	\$95,435.93
JUNE	\$13,413.47	\$13,217.63	\$195.84	\$239,577.73	\$0.00	(\$174,160.59)	\$0.00	\$65,417.14	\$51,865.36	\$13,551.78	\$78,830.61
JULY	\$13,413.47	\$13,217.63	\$195.84	\$195,587.89	\$0.00	(\$137,929.16)	\$0.00	\$57,658.73	\$45,155.55	\$12,503.18	\$71,072.20
AUGUST	<u>\$13,413.47</u>	<u>\$13,217.63</u>	<u>\$195.84</u>	<u>\$172,036.95</u>	<u>\$0.00</u>	<u>(\$18,961.72)</u>	<u>\$0.00</u>	<u>\$153,075.23</u>	<u>\$97,767.18</u>	<u>\$55,308.05</u>	<u>\$166,488.70</u>
TOTAL	<u>\$160,961.64</u>	<u>\$158,647.82</u>	<u>\$2,313.82</u>	<u>\$2,406,807.82</u>	<u>\$18,010.38</u>	<u>(\$795,393.10)</u>	<u>\$805,530.52</u>	<u>\$2,434,955.62</u>	<u>\$2,084,657.69</u>	<u>\$350,297.93</u>	<u>\$2,595,917.26</u>

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM CUSTOMERS
 BUTLER DISTRICT, MISSOURI (AREA B)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

<u>MONTH</u>	<u>FIRM SALES</u>	<u>FIRM RATE</u>	<u>FIRM RECOVERIES</u>	<u>INTERRUPTIBLE SALES</u>	<u>INTERRUPTIBLE RATE</u>	<u>INTERRUPTIBLE RECOVERIES</u>	<u>TOTAL SALES</u>	<u>TOTAL RECOVERIES</u>
SEPTEMBER 2003	57,106	\$0.68296	\$39,001.11	28,357	\$0.64620	\$18,324.29	85,463	\$57,325.40
OCTOBER	99,555	\$0.68296	\$67,992.08	30,908	\$0.64620	\$19,972.75	130,463	\$87,964.83
NOVEMBER	238,935	\$0.68296	\$163,183.05	34,465	\$0.64620	\$22,271.28	273,400	\$185,454.33
DECEMBER	527,161	\$0.71160	\$373,324.13	62,901	\$0.67113	\$41,737.34	590,062	\$415,061.47
JANUARY 2004	707,580	\$0.71160	\$503,513.93	75,630	\$0.67113	\$50,757.56	783,210	\$554,271.49
FEBRUARY	819,247	\$0.71160	\$582,976.17	94,041	\$0.67113	\$63,113.74	913,288	\$646,089.91
MARCH	516,840	\$0.71160	\$367,783.34	80,592	\$0.67113	\$54,087.71	597,432	\$421,871.05
APRIL	307,310	\$0.71160	\$218,681.80	65,414	\$0.67113	\$43,901.30	372,724	\$262,583.10
MAY	132,531	\$0.71608	\$94,902.80	20,011	\$0.67561	\$13,519.63	152,542	\$108,422.43
JUNE	77,673	\$0.71608	\$55,620.08	20,295	\$0.67561	\$13,711.50	97,968	\$69,331.58
JULY	59,601	\$0.71608	\$42,679.08	16,503	\$0.67561	\$11,149.59	76,104	\$53,828.67
AUGUST	61,899	\$0.71608	\$44,324.64	35,017	\$0.67561	\$23,657.84	96,916	\$67,982.48
ADJ TO BOOKS	<u>0</u>		<u>\$760.04</u>	<u>0</u>		<u>(\$172.88)</u>	<u>0</u>	<u>\$587.15</u>
TOTAL	<u>3,605,438</u>		<u>\$2,554,742.25</u>	<u>564,134</u>		<u>\$376,031.65</u>	<u>4,169,572</u>	<u>\$2,930,773.89</u>

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 UNAUTHORIZED USAGE RECOVERIES
 BUTLER, MISSOURI - AREA B
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

<u>MONTH</u>	<u>VOLUMES</u>	UNAUTHORIZED USE <u>CHARGE</u>	<u>RECOVERIES</u>	<u>RA</u>	<u>Diff</u>
SEPTEMBER 2003	0	\$0.00000	\$0.00	\$0.00	\$0.00
OCTOBER	0	\$0.00000	\$0.00	\$0.00	\$0.00
NOVEMBER	260	\$0.42300	\$164.97	\$167.37	(\$2.40)
DECEMBER	0	\$0.00000	\$0.00	\$0.00	\$0.00
JANURY 2004	190	\$0.58270	\$166.07	\$168.35	(\$2.28)
FEBRUARY	0	\$0.00000	\$0.00	\$0.00	\$0.00
MARCH	0	\$0.00000	\$0.00	\$0.00	\$0.00
APRIL	0	\$0.00000	\$0.00	\$0.00	\$0.00
MAY	0	\$0.00000	\$0.00	\$0.00	\$0.00
JUNE	0	\$0.00000	\$0.00	\$0.00	\$0.00
JULY	0	\$0.00000	\$0.00	\$0.00	\$0.00
AUGUST	0	\$0.48950	\$0.00	\$0.00	<u>\$0.00</u>
ADJ TO BOOKS	<u>0</u>		<u>\$4.68</u>		(\$4.68)
TOTAL	<u>450</u>		<u>\$335.72</u>		

EXHIBIT II-D

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 BUTLER DISTRICT, MISSOURI (AREA B)
 SEPTEMBER 1, 2003 TO AUGUST 30, 2004

Ending Balance as of:

	Firm	Interest	Interruptible	Interest
September 30, 2003	\$80,617.37	\$134.39	\$1,185.39	\$1.98
October 31, 2003	\$97,300.51	\$162.20	(\$3,144.45)	(\$5.24)
November 30, 2003	\$136,280.16	\$227.18	\$1,975.52	\$3.29
December 31, 2003	\$164,498.38	\$274.22	\$6,437.61	\$10.73
January 31, 2004	\$153,958.79	\$256.65	\$6,826.60	\$11.38
February 29, 2004	\$51,548.77	\$85.93	(\$2,788.30)	(\$4.65)
March 31, 2004	(\$111,383.41)	(\$185.68)	(\$22,340.13)	(\$37.24)
April 30, 2004	(\$249,096.08)	(\$415.24)	(\$47,040.86)	(\$78.42)
May 31, 2004	(\$323,800.68)	(\$539.78)	(\$63,103.70)	(\$105.19)
June 30, 2004	(\$324,369.49)	(\$608.19)	(\$64,367.60)	(\$120.69)
July 31, 2004	(\$312,903.31)	(\$586.69)	(\$63,574.79)	(\$119.20)
August 31, 2004	(\$281,718.27)	<u>(\$586.82)</u>	(\$47,960.14)	<u>(\$99.90)</u>
Total Interest		(\$1,781.83)		(\$543.15)

Atmos Energy Corporation
Class Demand Allocation Factors for 2004/2005
Interconnected Supply Area (SEMO District - AREA S)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	2,090,216	89.92%	15.07%	37,999	100.00%	83.24%	98.31%
Interruptible sales	234,223	10.08%	1.69%		0.00%	0.00%	1.69%
Total sales	2,324,438			37,999			100.00%

Total sales/365	6,368
Design peak	37,999
Load factor	16.76%
1 minus Load factor	83.24%

Description	Mcf Sales	LNG	Net
Firm sales	2,090,216	0	2,090,216
Interruptible sales	234,223		234,223
Total sales	2,324,438	0	2,324,438

<u>Capacity</u>			
LNG (Peaking)	0	0	0
Other peaking service	3,500		3,500
TETC CDS	9,826		9,826
TETC SS-1 (Max W/D)	11,303		11,303
Ozark	13,370		13,370
	37,999	0	37,999

Atmos Energy Corporation
Class Demand Allocation Factors for 2004/2005
NGPL Supply Area (SEMO District - AREA S)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	621,262	95.67%	14.42%	11,807	100.00%	84.93%	99.35%
Interruptible sales	28,106	4.33%	0.65%		0.00%	0.00%	0.65%
Total sales	<u>649,368</u>			<u>11,807</u>			<u>100.00%</u>
Total sales/365	1,779						
Design peak	11,807						
Load factor	15.07%						
1 minus Load factor	84.93%						
<u>Capacity</u>							
FTS 110767	4,077						
FTS 110759	2,200						
FTS 100072	2,000						
			This contract is expiring 11/30/2004, not replacing it.				
DSS 110646	2,530						
POA 110791	<u>1,000</u>						
	<u>11,807</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2004/2005
MRTC Supply Area (SEMO District - AREA S)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	183,236	86.92%	14.42%	3,482	100.00%	83.41%	97.83%
Interruptible sales	27,575	13.08%	2.17%		0.00%	0.00%	2.17%
Total sales	<u>210,811</u>			<u>3,482</u>			<u>100.00%</u>
Total sales/365	578						
Design peak	3,482						
Load factor	16.59%						
1 minus Load factor	83.41%						
<u>Capacity</u>							
FTS 973	348						
SCT 450	<u>3,134</u>						
	<u>3,482</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2004/2005
Kirksville District - AREA K

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	640,853	81.95%	15.27%	11,500	100.00%	81.37%	96.64%
Interruptible sales	141,187	18.05%	3.36%		0.00%	0.00%	3.36%
Total sales	<u>782,039</u>			<u>11,500</u>			<u>100.00%</u>
Total sales/365	2,143						
Design peak	11,500						
Load factor	18.63%						
1 minus Load factor	81.37%						
<u>Capacity</u>							
ETS 00001	3,850						
ETS 00050	3,850						
FTS-1 18450	<u>3,800</u>						
	<u>11,500</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2004/2005
Butler District - AREA B

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	360,544	86.47%	12.35%	8,000	100.00%	85.72%	98.07%
Interruptible sales	56,413	13.53%	1.93%		0.00%	0.00%	1.93%
Total sales	<u>416,957</u>			<u>8,000</u>			<u>100.00%</u>
Total sales/365	1,142						
Design peak	8,000						
Load factor	14.28%						
1 minus Load factor	85.72%						
<u>Capacity</u>							
PEPL SCT # 11867	<u>8,000</u>						
	<u>8,000</u>						

EXHIBIT III

ATMOS ENERGY CORPORATION
REFUND ADJUSTMENT CALCULATION
Southeastern Missouri, MISSOURI - AREA S

	FERC <u>Docket No.</u>	Total <u>Refund</u>
1. Factor R1 :		
Not Applicable to this Filing		\$0.00
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance		
4. Factor i :		
Interest on the "Refund Due Customers"		
5. Factor Vt:		
Total Firm Sales	28,947,138	
Total Interruptible Sales	<u>2,911,238</u>	
		31,858,376
6. Computation of Refund Adjustment:		
FIRM		
Transfer balance to ACA		
Balance through September 2003 + Interest	(\$90,313.81)	
October 2003 Refund	(\$2,297.00)	
November 2003 Refund	<u>(\$4,079.07)</u>	
	(\$96,689.88)	
INTERRUPTIBLE		
Transfer balance to ACA		
Balance through September 2003 + Interest	(\$5,048.10)	
October 2003 Refund	(\$467.24)	
November 2003 Refund	<u>(\$782.58)</u>	
	(\$6,297.92)	

EXHIBIT III-A

ATMOS ENERGY CORPORATION
 COMPUTATION OF FIRM PGA REFUNDS - SEMO DISTRICT (AREA S)
 November 1, 2002 to November 1, 2003

<u>MONTH</u>		<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded					\$15,100.92
September & October Refunds		\$0.0000 1,635,135	\$0.00	\$0.00	\$15,100.92
November, 2002	Firm @	\$0.0025 2,498,244	(\$6,245.61)		
			-----	(\$6,245.61)	\$8,855.31
December	Firm @	\$0.0025 5,159,414	(\$12,898.54)		
			-----	(\$12,898.54)	(\$4,043.23)
January, 2003	Firm @	\$0.0025 6,626,168	(\$16,565.42)		
			-----	(\$16,565.42)	(\$20,608.65)
February	Firm @	\$0.0025 6,648,861	(\$16,622.15)		
			-----	(\$16,622.15)	(\$37,230.80)
March	Firm @	\$0.0025 5,436,009	(\$13,590.02)		
			-----	(\$13,590.02)	(\$50,820.82)
April	Firm @	\$0.0025 2,405,490	(\$6,013.73)		
			-----	(\$6,013.73)	(\$56,834.55)
May	Firm @	\$0.0025 1,137,634	(\$2,844.09)		
			-----	(\$2,844.09)	(\$59,678.64)
June	Firm @	\$0.0025 764,238	(\$1,910.60)		
			-----	(\$1,910.60)	(\$61,589.24)
July	Firm @	\$0.0025 664,283	(\$1,660.71)		
			-----	(\$1,660.71)	(\$63,249.95)
August	Firm @	\$0.0025 650,319	(\$1,625.80)		
			-----	(\$1,625.80)	(\$64,875.75)
September	Firm @	\$0.0025 691,646	(\$1,729.12)		
			-----	(\$1,729.12)	(\$66,604.87)
October	Firm @	\$0.0025 918,799	(\$2,297.00)		
			-----	(\$2,297.00)	(\$68,901.87)
November	Firm @	\$0.0025 1,631,629	(\$4,079.07)		
			-----	(\$4,079.07)	(\$72,980.94)

EXHIBIT III-B

ATMOS ENERGY CORPORATION
 COMPUTATION OF INTERRUPTIBLE PGA REFUNDS - SEMO DISTRICT (AREA S)
 November 1, 2002 to November 1, 2003

<u>MONTH</u>		<u>CCF</u>	<u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded						\$2,237.63
September & October Refunds		\$0.0000	523,420	\$0.00	\$0.00	\$2,237.63
November, 2002	Interr. @	\$0.0014	587,127	(\$821.98)		
				-----	(\$821.98)	\$1,415.65
December	Interr. @	\$0.0014	540,144	(\$756.20)		
				-----	(\$756.20)	\$659.45
January, 2003	Interr. @	\$0.0014	305,088	(\$427.12)		
				-----	(\$427.12)	\$232.33
February	Interr. @	\$0.0014	269,927	(\$377.90)		
				-----	(\$377.90)	(\$145.57)
March	Interr. @	\$0.0014	245,825	(\$344.16)		
				-----	(\$344.16)	(\$489.73)
April	Interr. @	\$0.0014	155,351	(\$217.49)		
				-----	(\$217.49)	(\$707.22)
May	Interr. @	\$0.0014	128,468	(\$179.86)		
				-----	(\$179.86)	(\$887.08)
June	Interr. @	\$0.0014	101,975	(\$142.77)		
				-----	(\$142.77)	(\$1,029.85)
July	Interr. @	\$0.0014	107,573	(\$150.60)		
				-----	(\$150.60)	(\$1,180.45)
August	Interr. @	\$0.0014	103,676	(\$145.15)		
				-----	(\$145.15)	(\$1,325.60)
September	Interr. @	\$0.0014	187,718	(\$262.81)		
				-----	(\$262.81)	(\$1,588.41)
October	Interr. @	\$0.0014	333,742	(\$467.24)		
				-----	(\$467.24)	(\$2,055.65)
November	Interr. @	\$0.0014	558,986	(\$782.58)		
				-----	(\$782.58)	(\$2,838.23)

ATMOS ENERGY CORPORATION
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT - FIRM
Southeastern Missouri, MISSOURI (AREA S)

<u>MONTH</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONAL REFUNDS</u>	<u>AMOUNTS REFUNDED</u>	<u>ENDING BALANCE</u>	<u>AVERAGE BALANCE</u>	<u>INTEREST</u>
September, 2002	\$ 15,100.92	\$ (18,775.00)	-	\$ (3,674.08)	\$ 5,713.42	\$ 42.85
October, 2002	\$ (3,631.23)	\$ -	-	\$ (3,631.23)	\$ (3,631.23)	\$ (27.23)
November, 2002	\$ (3,658.46)	\$ -	(6,245.61)	\$ (9,904.07)	\$ (6,781.27)	\$ (50.86)
December, 2002	\$ (9,954.93)	\$ -	(12,898.54)	\$ (22,853.47)	\$ (16,404.20)	\$ (123.03)
January, 2003	\$ (22,976.50)	\$ -	(16,565.42)	\$ (39,541.92)	\$ (31,259.21)	\$ (234.44)
February, 2003	\$ (39,776.36)	\$ -	(16,622.15)	\$ (56,398.51)	\$ (48,087.43)	\$ (360.66)
March, 2003	\$ (56,759.17)	\$ -	(13,590.02)	\$ (70,349.19)	\$ (63,554.18)	\$ (476.66)
April, 2003	\$ (70,825.85)	\$ -	(6,013.73)	\$ (76,839.58)	\$ (73,832.71)	\$ (553.75)
May, 2003	\$ (77,393.33)	\$ -	(2,844.09)	\$ (80,237.41)	\$ (78,815.37)	\$ (591.12)
June, 2003	\$ (80,828.53)	\$ -	(1,910.60)	\$ (82,739.13)	\$ (81,783.83)	\$ (613.38)
July, 2003	\$ (83,352.51)	\$ -	(1,660.71)	\$ (85,013.21)	\$ (84,182.86)	\$ (631.37)
August, 2003	\$ (85,644.58)	\$ -	(1,625.80)	\$ (87,270.38)	\$ (86,457.48)	\$ (648.43)
September, 2003	\$ (87,918.81)	\$ -	(1,729.12)	\$ (89,647.93)	\$ (88,783.37)	\$ (665.88)
October, 2003	\$ (90,313.81)	\$ -	(2,297.00)	\$ (92,610.80)	\$ (91,462.30)	\$ -
November, 2003	\$ (92,610.80)	\$ -	(4,079.07)	\$ (96,689.88)	\$ (94,650.34)	\$ -

ATMOS ENERGY CORPORATION
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT - INTERRUPTIBLE
Southeastern Missouri, MISSOURI (AREA S)

<u>MONTH</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONAL REFUNDS</u>	<u>AMOUNTS REFUNDED</u>	<u>ENDING BALANCE</u>	<u>AVERAGE BALANCE</u>	<u>INTEREST</u>
September 2002	\$ 2,237.63	\$ (3,164.00)	-	\$ (926.37)	\$ 655.63	\$ 4.92
October 2002	\$ (921.45)	\$ -	-	\$ (921.45)	\$ (921.45)	\$ (6.91)
November, 2002	\$ (928.36)	\$ -	(821.98)	\$ (1,750.34)	\$ (1,339.35)	\$ (10.05)
December, 2002	\$ (1,760.39)	\$ -	(756.20)	\$ (2,516.59)	\$ (2,138.49)	\$ (16.04)
January, 2003	\$ (2,532.63)	\$ -	(427.12)	\$ (2,959.75)	\$ (2,746.19)	\$ (20.60)
February, 2003	\$ (2,980.35)	\$ -	(377.90)	\$ (3,358.25)	\$ (3,169.30)	\$ (23.77)
March, 2003	\$ (3,382.02)	\$ -	(344.16)	\$ (3,726.18)	\$ (3,554.10)	\$ (26.66)
April, 2003	\$ (3,752.84)	\$ -	(217.49)	\$ (3,970.33)	\$ (3,861.58)	\$ (28.96)
May, 2003	\$ (3,999.29)	\$ -	(179.86)	\$ (4,179.14)	\$ (4,089.21)	\$ (30.67)
June, 2003	\$ (4,209.81)	\$ -	(142.77)	\$ (4,352.58)	\$ (4,281.19)	\$ (32.11)
July, 2003	\$ (4,384.69)	\$ -	(150.60)	\$ (4,535.29)	\$ (4,459.99)	\$ (33.45)
August, 2003	\$ (4,568.74)	\$ -	(145.15)	\$ (4,713.89)	\$ (4,641.31)	\$ (34.81)
September, 2003	\$ (4,748.70)	\$ -	(262.81)	\$ (5,011.50)	\$ (4,880.10)	\$ (36.60)
October, 2003	\$ (5,048.10)	\$ -	(467.24)	\$ (5,515.34)	\$ (5,281.72)	\$ -
November, 2003	\$ (5,515.34)	\$ -	(782.58)	\$ (6,297.92)	\$ (5,906.63)	\$ -

EXHIBIT III

ATMOS ENERGY CORPORATION
REFUND ADJUSTMENT CALCULATION
Kirksville, MISSOURI - AREA K

	FERC <u>Docket No.</u>	Total <u>Refund</u>
1. Factor R1 :		
Not Applicable to this Filing		\$0.00
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance		
4. Factor i :		
Interest on the "Refund Due Customers"		
5. Factor Vt:		
Total Firm Sales	6,408,525	
Total Interruptible Sale:	<u>1,423,799</u>	
		7,832,324
6. Computation of Refund Adjustment:		
<u>FIRM</u>		
Transfer Refund Balance to ACA		
Balance thru September + Interest	(\$44,790.14)	
October 2003 Refund	(\$909.53)	
November 2003 Refund	<u>(\$2,025.61)</u>	
Total transferred to ACA	(\$47,725.28)	
<u>INTERRUPTIBLE</u>		
Transfer Refund Balance to ACA		
Balance thru September + Interest	(\$13,160.43)	
October 2003 Refund	(\$417.83)	
November 2003 Refund	<u>(\$480.42)</u>	
Total transferred to ACA	(\$14,058.68)	

EXHIBIT III-A

ATMOS ENERGY CORPORATION
 COMPUTATION OF FIRM PGA REFUNDS - KIRKSVILLE DISTRICT (AREA K)
 November 1, 2002 to November 1, 2003

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded					\$26,364.98
Refunds from September & October		\$0.00000	324,625	\$0.00	\$26,364.98
November, 2002	Firm @	\$ 0.00440	646,266	(\$2,843.57)	\$23,521.41
December	Firm @	\$ 0.00440	997,506	(\$4,389.03)	\$19,132.38
January, 2003	Firm @	\$ 0.00440	1,300,348	(\$5,721.53)	\$13,410.85
February	Firm @	\$ 0.00440	1,333,624	(\$5,867.95)	\$7,542.91
March	Firm @	\$ 0.00440	1,170,168	(\$5,148.74)	\$2,394.17
April	Firm @	\$ 0.00440	554,342	(\$2,439.10)	(\$44.94)
May	Firm @	\$ 0.00440	296,652	(\$1,305.27)	(\$1,350.21)
June	Firm @	\$ 0.00440	173,477	(\$763.30)	(\$2,113.51)
July	Firm @	\$ 0.00440	106,232	(\$467.42)	(\$2,580.93)
August	Firm @	\$ 0.00440	111,417	(\$490.23)	(\$3,071.16)
September	Firm @	\$ 0.00440	112,384	(\$494.49)	(\$3,565.65)
October	Firm @	\$ 0.00440	206,711	(\$909.53)	(\$4,475.18)
November	Firm @	\$ 0.00440	460,367	(\$2,025.61)	(\$6,500.79)

EXHIBIT III-B

ATMOS ENERGY CORPORATION
 COMPUTATION OF INTERRUPTIBLE PGA REFUNDS - KIRKSVILLE DISTRICT (AREA K)
 November 1, 2002 to November 1, 2003

<u>MONTH</u>			<u>CCF SALES</u>	<u>MONTHLY REFUND</u>	<u>BALANCE TO BE REFUNDED</u>
Balance to be Refunded					\$7,353.56
Refunds from September & October		\$0.00000	254,465	\$0.00	\$7,353.56
November, 2002	Interr. @	\$ 0.00470	171,508	(\$806.09)	\$6,547.47
December	Interr. @	\$ 0.00470	195,084	(\$916.89)	\$5,630.58
January, 2003	Interr. @	\$ 0.00470	226,157	(\$1,062.94)	\$4,567.64
February	Interr. @	\$ 0.00470	198,835	(\$934.52)	\$3,633.12
March	Interr. @	\$ 0.00470	182,851	(\$859.40)	\$2,773.72
April	Interr. @	\$ 0.00470	73,513	(\$345.51)	\$2,428.20
May	Interr. @	\$ 0.00470	117,847	(\$553.88)	\$1,874.32
June	Interr. @	\$ 0.00470	24,903	(\$117.04)	\$1,757.28
July	Interr. @	\$ 0.00470	87,252	(\$410.08)	\$1,347.20
August	Interr. @	\$ 0.00470	59,215	(\$278.31)	\$1,068.88
September	Interr. @	\$ 0.00470	63,894	(\$300.30)	\$768.58
October	Interr. @	\$ 0.00470	88,900	(\$417.83)	\$350.75
November	Interr. @	\$ 0.00470	102,217	(\$480.42)	(\$129.67)

EXHIBIT III

ATMOS ENERGY CORPORATION
REFUND ADJUSTMENT CALCULATION
BUTLER, MISSOURI - AREA B

	<u>FERC Docket No.</u>	<u>Total Refund</u>
1. Factor R1 :		
Not Applicable to this Filing		\$0.00
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance		
4. Factor i :		
Interest on the "Refund Due Customers"		
5. Factor Vt:		
Total Firm Sales	3,605,438	
Total Interruptible Sales	<u>564,584</u>	
	4,170,022	
		4,170,022
6. Computation of Refund Adjustment:		
FIRM		
Transfer Balance to ACA		
Balance through September 2003 + Interest		\$1,392.60
October 2003 Refund		(\$59.73)
November 2003 Refund		<u>(\$143.36)</u>
Total transferred to ACA		\$1,189.51
INTERRUPTIBLE		
Transfer Balance to ACA		
Balance through September 2003 + Interest		(\$13,407.20)
October 2003 Refund		(\$77.27)
November 2003 Refund		<u>(\$86.16)</u>
Total transferred to ACA		(\$13,570.63)

EXHIBIT III-A

ATMOS ENERGY CORPORATION
 COMPUTATION OF FIRM PGA REFUNDS - BUTLER DISTRICT (AREA B)
 November 1, 2002 to November 1, 2003

<u>MONTH</u>		<u>CCF</u> <u>SALES</u>	<u>MONTHLY</u> <u>AMOUNT</u> <u>REFUNDED</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded				\$2,329.83
Refunds September & October, 2002		\$0.0000 153,604	\$0.00	\$2,329.83
November, 2002	Firm @	\$0.0006 369,711	(\$221.83)	
			-----	\$2,108.00
December	Firm @	\$0.0006 552,163	(\$331.30)	
			-----	\$1,776.70
January, 2003	Firm @	\$0.0006 717,914	(\$430.75)	
			-----	\$1,345.95
February	Firm @	\$0.0006 797,798	(\$478.68)	
			-----	\$867.27
March	Firm @	\$0.0006 612,658	(\$367.59)	
			-----	\$499.68
April	Firm @	\$0.0006 301,248	(\$180.75)	
			-----	\$318.93
May	Firm @	\$0.0006 136,091	(\$81.65)	
			-----	\$237.28
June	Firm @	\$0.0006 78,298	(\$46.98)	
			-----	\$190.30
July	Firm @	\$0.0006 60,289	(\$36.17)	
			-----	\$154.13
August	Firm @	\$0.0006 53,714	(\$32.23)	
			-----	\$121.90
September	Firm @	\$0.0006 57,106	(\$34.26)	
			-----	\$87.64
October	Firm @	\$0.0006 99,555	(\$59.73)	
			-----	\$27.91
November	Firm @	\$0.0006 238,935	(\$143.36)	
			-----	(\$115.45)

EXHIBIT III-B

ATMOS ENERGY CORPORATION
 COMPUTATION OF INTERRUPTIBLE PGA REFUNDS - BUTLER DISTRICT (AREA B)
 November 1, 2002 to November 1, 2003

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>MONTHLY</u> <u>AMOUNT</u> <u>REFUNDED</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded					\$1,164.61
Refunds September & October, 2002	\$0.0000		42,179	\$0.00	\$1,164.61
November, 2002	Interr. @	\$0.0025	25,196	(\$62.99)	
				-----	\$1,101.62
December	Interr. @	\$0.0025	41,937	(\$104.84)	
				-----	\$996.78
January, 2003	Interr. @	\$0.0025	71,374	(\$178.44)	
				-----	\$818.34
February	Interr. @	\$0.0025	58,751	(\$146.88)	
				-----	\$671.46
March	Interr. @	\$0.0025	49,841	(\$124.60)	
				-----	\$546.86
April	Interr. @	\$0.0025	28,567	(\$71.42)	
				-----	\$475.44
May	Interr. @	\$0.0025	30,584	(\$76.46)	
				-----	\$398.98
June	Interr. @	\$0.0025	26,308	(\$65.77)	
				-----	\$333.21
July	Interr. @	\$0.0025	22,218	(\$55.55)	
				-----	\$277.66
August	Interr. @	\$0.0025	29,308	(\$73.27)	
				-----	\$204.39
September	Interr. @	\$0.0025	28,357	(\$70.89)	
				-----	\$133.50
October	Interr. @	\$0.0025	30,908	(\$77.27)	
				-----	\$56.23
November	Interr. @	\$0.0025	34,465	(\$86.16)	
				-----	(\$29.93)

EXHIBIT III-C

ATMOS ENERGY CORPORATION
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT - FIRM
BUTLER, MISSOURI - AREA B

<u>MONTH</u>	<u>BEGINNING BALANCE</u>	<u>ADDITIONAL REFUNDS</u>	<u>AMOUNTS REFUNDED</u>	<u>ENDING BALANCE</u>	<u>AVERAGE BALANCE</u>	<u>INTEREST</u>
September, 2002	\$ 2,329.83	\$ 1,090.00	-	\$ 3,419.83	\$ 2,874.83	\$ 21.56
October 2002	\$ 3,441.39	\$ -	-	\$ 3,441.39	\$ 3,441.39	\$ 25.81
November 2002	\$ 3,467.20	\$ -	(221.83)	\$ 3,245.37	\$ 3,356.29	\$ 25.17
December 2002	\$ 3,270.54	\$ -	(331.30)	\$ 2,939.25	\$ 3,104.89	\$ 23.29
January, 2003	\$ 2,962.54	\$ -	(430.75)	\$ 2,531.79	\$ 2,747.16	\$ 20.60
February, 2003	\$ 2,552.39	\$ -	(478.68)	\$ 2,073.71	\$ 2,313.05	\$ 17.35
March, 2003	\$ 2,091.06	\$ -	(367.59)	\$ 1,723.46	\$ 1,907.26	\$ 14.30
April, 2003	\$ 1,737.76	\$ -	(180.75)	\$ 1,557.01	\$ 1,647.39	\$ 12.36
May, 2003	\$ 1,569.37	\$ -	(81.65)	\$ 1,487.72	\$ 1,528.55	\$ 11.46
June, 2003	\$ 1,499.18	\$ -	(46.98)	\$ 1,452.20	\$ 1,475.69	\$ 11.07
July, 2003	\$ 1,463.27	\$ -	(36.17)	\$ 1,427.10	\$ 1,445.18	\$ 10.84
August, 2003	\$ 1,437.94	\$ -	(32.23)	\$ 1,405.71	\$ 1,421.82	\$ 10.66
September, 2003	\$ 1,416.37	\$ -	(34.26)	\$ 1,382.11	\$ 1,399.24	\$ 10.49
October, 2003	\$ 1,392.60	\$ -	(59.73)	\$ 1,332.86	\$ 1,362.73	\$ -
November, 2003	\$ 1,332.86	\$ -	(143.36)	\$ 1,189.50	\$ 1,261.18	\$ -

ATMOS ENERGY CORPORATION
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT - INTERRUPTIBLE
BUTLER, MISSOURI - AREA B

<u>MONTH</u>	<u>BEGINNING</u> <u>BALANCE</u>	<u>ADDITIONAL</u> <u>REFUNDS</u>	<u>AMOUNTS</u> <u>REFUNDED</u>	<u>ENDING</u> <u>BALANCE</u>	<u>AVERAGE</u> <u>BALANCE</u>	<u>INTEREST</u>
September, 2002	\$1,164.60	\$ (12,397.00)	-	\$ (11,232.40)	\$ (5,033.90)	\$ (37.75)
October 2002	\$ (11,270.15)	\$ -	-	\$ (11,270.15)	\$ (11,270.15)	\$ (84.53)
November 2002	\$ (11,354.68)	\$ -	(62.99)	\$ (11,417.67)	\$ (11,386.18)	\$ (85.40)
December 2002	\$ (11,503.07)	\$ -	(104.84)	\$ (11,607.91)	\$ (11,555.49)	\$ (86.67)
January, 2003	\$ (11,694.58)	\$ -	(178.44)	\$ (11,873.02)	\$ (11,783.80)	\$ (88.38)
February, 2003	\$ (11,961.40)	\$ -	(146.88)	\$ (12,108.28)	\$ (12,034.84)	\$ (90.26)
March, 2003	\$ (12,198.54)	\$ -	(124.60)	\$ (12,323.14)	\$ (12,260.84)	\$ (91.96)
April, 2003	\$ (12,415.10)	\$ -	(71.42)	\$ (12,486.52)	\$ (12,450.81)	\$ (93.38)
May, 2003	\$ (12,579.90)	\$ -	(76.46)	\$ (12,656.36)	\$ (12,618.13)	\$ (94.64)
June, 2003	\$ (12,751.00)	\$ -	(65.77)	\$ (12,816.77)	\$ (12,783.88)	\$ (95.88)
July, 2003	\$ (12,912.65)	\$ -	(55.55)	\$ (12,968.19)	\$ (12,940.42)	\$ (97.05)
August, 2003	\$ (13,065.24)	\$ -	(73.27)	\$ (13,138.51)	\$ (13,101.88)	\$ (98.26)
September, 2003	\$ (13,236.77)	\$ -	(70.89)	\$ (13,307.66)	\$ (13,272.22)	\$ (99.54)
October, 2003	\$ (13,407.20)	\$ -	(77.27)	\$ (13,484.47)	\$ (13,445.84)	\$ -
November, 2003	\$ (13,484.47)	\$ -	(86.16)	\$ (13,570.64)	\$ (13,527.55)	\$ -

ATMOS ENERGY CORPORATION
Transition Cost Factor 2
2003/2004 ACA

	<u>SEMO</u>	<u>Butler</u>
Transition cost balance at Aug. 31, 2003	\$ (7,149.07)	\$ -
Factor 2 Transition costs billed Sept. 03 - Aug. 04	0.00	0.00
Sales and transportation Ccf usage billed for usage before Nov. 1, 2003	5,884,349	254,380
Transition Cost Factor 2	<u>\$ -</u>	<u>\$ -</u>
Transition costs recovered	<u>\$ -</u>	<u>\$ -</u>
Sales Ccf usage billed for usage after Nov. 1, 2003	29,695,587	3,954,096
Transportation Ccf usage billed for usage after Nov. 1, 2003	19,408,980	259,006
Total Ccf usage billed for usage after Nov. 1, 2003	<u>49,104,567</u>	<u>4,213,102</u>
Sales Transition Cost Factor 2	<u>\$ -</u>	<u>\$ -</u>
Transportation Transition Cost Factor 2	<u>\$ (0.00052)</u>	<u>\$ -</u>
Transition costs recovered	<u>\$ (2,949.93)</u>	<u>\$ -</u>
Total transition cost recovered Sept. 03- Aug. 04	<u>\$ (2,949.93)</u>	<u>\$ -</u>
(Over)/Under recovered transition costs for current ACA period:	\$ (4,199.14)	\$ -
Expected costs: 9/1/03 - 9/30/04	\$ -	\$ -
Refunds of costs previously billed	<u>\$ -</u>	<u>\$ -</u>
Total costs to recover before write-off	\$ (4,199.14)	\$ -
Expected Firm Sales (Ccf) for Sept. 03 - Aug. 04	28,947,138	3,605,438
Expected Interruptible Sales (Ccf) for Sept. 03 - Aug. 04	2,911,238	564,584
Expected Transportation Sales (Ccf) for Sept. 03- Aug. 04	23,130,540	297,460
Total Expected Sales (Ccf)	<u>54,988,916</u>	<u>4,467,482</u>
Firm Costs to recover	\$ -	\$ -
Interruptible Costs to recover	\$ -	\$ -
Transportation Costs to recover	<u>\$ (4,199.14)</u>	<u>\$ -</u>
Transportation Write-off	<u>\$ (4,199.14)</u>	<u>\$ -</u>
Total Costs to be included in ACA calculation	<u><u>\$ (4,199.14)</u></u>	<u><u>\$ -</u></u>

(1) See 03/04 ACA filing, Summaries of SEMO and Butler Transition Costs and Recovery

ATMOS ENERGY CORPORATION
Transition Cost Factor 1
2003/2004 ACA

	<u>SEMO</u>
Factor 1 Transition cost balance at Aug. 31, 2003	\$ (7,149.07)
Factor 1 Transition costs billed Sept. 03 - Aug. 04	\$0.00
Transition costs recovered	<u>(\$2,949.93)</u>
Total costs to recover	\$ (4,199.14)
Expected Ccf sales : Sept. 03 - Aug. 04	<u>23,130,540</u>
TC Factor 1 per Ccf	<u><u>(\$0.00018)</u></u>

Atrnos Energy Corporation
Summary of SEMO Transition Costs and Recovery

Month	SEMO Transition Costs	Volumes				Firm/Int Rate	Trans Rate	Recovery				Balance
		Firm	Interr.	Trans	Total			Firm	Interr	Trans	Total	
Beginning Balance												\$ (7,149.07)
Sep-03	\$0.00	699,739	187,778	1,824,580	2,712,097	0.00000	(0.00052)	\$0.00	\$0.00	(\$948.78)	(\$948.78)	(6,200.29)
Oct-03	0.00	933,340	341,932	1,896,980	3,172,252	0.00000	(0.00052)	\$0.00	\$0.00	(986.43)	(986.43)	(5,213.86)
Nov-03	0.00	1,670,887	562,936	1,951,375	4,185,198	0.00000	(0.00052)	\$0.00	\$0.00	(1,014.72)	(1,014.72)	(4,199.14)
Dec-03	0.00	3,887,132	509,468	2,015,875	6,412,475	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Jan-04	0.00	5,771,123	351,391	2,238,207	8,360,721	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Feb-04	0.00	6,377,878	223,727	2,111,906	8,713,511	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Mar-04	0.00	4,038,062	162,987	2,082,852	6,283,901	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Apr-04	0.00	2,536,651	134,250	1,879,473	4,550,374	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
May-04	0.00	1,050,694	106,944	1,771,102	2,928,740	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Jun-04	0.00	697,634	113,474	1,800,722	2,611,830	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Jul-04	0.00	635,945	104,045	1,725,637	2,465,627	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Aug-04	0.00	648,053	112,306	1,831,831	2,592,190	0.00000	0.00000	\$0.00	\$0.00	0.00	0.00	(4,199.14)
Total	<u>0.00</u>	<u>28,947,138</u>	<u>2,911,238</u>	<u>23,130,540</u>	<u>54,988,916</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,949.93)</u>	<u>\$ (2,949.93)</u>	<u>\$ (4,199.14)</u>
Total Sept. - Dec. 03												<u>\$ (2,949.93)</u>
Nov-03 Prorated Usage												
Usage Bef 11/1		1,633,079	529,710	3,721,560	5,884,349	0.00000	0.00000	\$ -	\$ -	(\$1,935.21)	(\$1,935.21)	
Usage Beg 11/1		27,314,059	2,381,528	19,408,980	49,104,567	0.00000	0.00000	\$ -	\$ -	\$ (1,014.72)	\$ (1,014.72)	
		<u>28,947,138</u>	<u>2,911,238</u>	<u>23,130,540</u>	<u>54,988,916</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,949.93)</u>	<u>\$ (2,949.93)</u>	

Atmos Energy Corporation
Summary of Butler Transition Costs and Recovery

Month	Butler Transition Costs	Volumes				Rate	Recovery				Balance
		Firm	Interr	Trans	Total		Firm	Interr	Trans	Total	
Beginning Balance											\$ -
Sep-03	\$0.00	57,106	28,357	16,034	101,497	0.00000	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Oct-03	0.00	99,555	30,908	22,420	152,883	0.00000	0.00	0.00	0.00	0.00	0.00
Nov-03	0.00	238,935	34,725	23,955	297,615	0.00000	0.00	0.00	0.00	0.00	0.00
Dec-03	0.00	527,161	62,901	28,583	618,645	0.00000	0.00	0.00	0.00	0.00	0.00
Jan-04	0.00	707,580	75,820	27,767	811,167	0.00000	0.00	0.00	0.00	0.00	0.00
Feb-04	0.00	819,247	94,041	25,736	939,024	0.00000	0.00	0.00	0.00	0.00	0.00
Mar-04	0.00	516,840	80,592	23,515	620,947	0.00000	0.00	0.00	0.00	0.00	0.00
Apr-04	0.00	307,310	65,414	16,292	389,016	0.00000	0.00	0.00	0.00	0.00	0.00
May-04	0.00	132,531	20,011	27,381	179,923	0.00000	0.00	0.00	0.00	0.00	0.00
Jun-04	0.00	77,673	20,295	28,363	126,331	0.00000	0.00	0.00	0.00	0.00	0.00
Jul-04	0.00	59,601	16,503	29,092	105,196	0.00000	0.00	0.00	0.00	0.00	0.00
Aug-04	0.00	61,899	35,017	28,322	125,238	0.00000	0.00	0.00	0.00	0.00	0.00
Total	\$ -	3,605,438	564,584	297,460	4,467,482		\$ -	\$ -	\$ -	\$ -	\$ -
Total Sept. - Dec. 03											\$ -
(1) Nov-03 Prorated Usage											
Usage Bef 11/1		156,661	59,265	38,454	254,380	0.00000	\$ -	\$ -	\$ -	\$ -	
Usage Beg 11/1		3,448,777	505,319	259,006	4,213,102	0.00000	\$ -	\$ -	\$ -	\$ -	
		3,605,438	564,584	297,460	4,467,482		\$ -	\$ -	\$ -	\$ -	



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Market		Open	High	Low	Last	Change	Time
NGX4	Nov 2004	6.860	6.870	6.610	6.636	-0.333	set 14:46
NGZ4	Dec 2004	8.020	8.050	7.850	7.901	-0.264	set 14:46
NGF5	Jan 2005	8.540	8.540	8.370	8.439	-0.229	set 14:29

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NGG5	Feb 2005	8.505	8.510	8.370	8.439	-0.189	set 14:29
NGH5	Mar 2005	8.170	8.170	8.010	8.104	-0.179	set 14:30
NGJ5	Apr 2005	6.870	6.940	6.850	6.924	-0.064	set 14:45
NGK5	May 2005	6.650	6.700	6.620	6.684	-0.054	set 14:29
NGM5	Jun 2005	6.665	6.725	6.650	6.701	-0.041	set 14:26
NGN5	Jul 2005	6.720	6.720	6.670	6.724	-0.024	set 14:20
NGQ5	Aug 2005	6.710	6.740	6.680	6.744	-0.021	set 14:26
NGU5	Sep 2005	6.670	6.690	6.640	6.709	-0.036	set 14:32
NGV5	Oct 2005	6.755	6.755	6.690	6.732	-0.019	set 13:58
NGX5	Nov 2005	6.990	7.020	6.990	7.042	-0.024	set 13:00
NGZ5	Dec 2005	7.285	7.300	7.250	7.324	-0.014	set 14:10
NGF6	Jan 2006	7.460	7.485	7.440	7.504	-0.014	set 14:22
NGG6	Feb 2006	7.400	7.400	7.395	7.449	-0.029	set 14:13
NGH6	Mar 2006	7.220	7.230	7.210	7.249	+0.001	set 14:17
NGJ6	Apr 2006	6.140	6.210	6.140	6.229	+0.001	set 13:58
NGK6	May 2006	5.990	6.010	5.990	6.044	-0.014	set 13:23
NGM6	Jun 2006	6.030	6.030	6.030	6.054	-0.004	set 14:06
NGN6	Jul 2006	6.040	6.040	6.040	6.064	-0.004	set 11:26
NGQ6	Aug 2006	5.910	5.980	5.910	6.099	0.000	set 10:48
NGU6	Sep 2006	5.920	5.920	5.890	6.059	0.000	set 10:16
NGV6	Oct 2006	6.020	6.040	6.030	6.094	0.000	set 10:52
NGX6	Nov 2006	6.299	6.299	6.299	6.379	0.000	set 13:02
NGZ6	Dec 2006	6.560	6.560	6.560	6.628	-0.033	set 11:46
NGF7	Jan 2007	6.530	6.530	6.530	6.774	0.000	set 12:51
NGG7	Feb 2007	6.641	6.641	6.641	6.719	0.000	set 12:03



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