



October 16, 2006

FEDERAL EXPRESS

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

FILED

OCT 17 2006

Missouri Public
Service Commission

Dear Ms. Dale:

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. As a result of this filing, a typical residential customer would expect approximately a 15% decrease in **Area S**, 40% in **Area K**, and 26% in **Area B** during the winter season. The changes in the factors are reflected on the "Adjustment Statement", 9th Revised Sheet No. 149 which cancels 8th Revised Sheet No. 149 for Area S, 9th Revised Sheet No. 81 which cancels 8th Revised Sheet No. 81 for Area K, and 9th Revised Sheet No. 37 which cancels 8th Revised Sheet No. 37 for Area B.

The tariff sheet bears an issue date of October 16, 2006, and an effective date of November 1, 2006. 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
GAS CHARGE ADJUSTMENT
KIRKSVILLE DIVISION (AREA K)
(Kirksville)

	<u>Rate Schedules</u>		<u>Volume of Gas</u>	<u>Current Rates</u>	<u>Current Cost</u>
<u>FIXED GAS COST</u>					
FACTOR D:					
ANR Pipeline Company					
	ETS Demand - Contract 50 (Winter)	Dth	19,250	\$6.2780	\$120,851.50
	ETS Demand - Contract 50 (Summer)	Dth	7,833	\$6.2680	\$49,097.24
	FTS Demand (Winter)	Dth	19,000	\$5.6700	\$107,730.00
	FTS Demand (Summer)	Dth	6,769	\$9.1700	\$62,071.73
	FSS Demand	Dth	46,728	\$2.4237	\$113,253.10
	FSS Capacity	Dth	194,400	\$0.3951	\$76,800.96
	FSS Injection	Dth	194,400	\$0.0121	\$2,352.24
TOTAL FACTOR D					<u>\$532,156.77</u>
FIRM SALES (Ccf)					<u>5,615,841</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0948</u>
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
Spot Market	Commodity	Dth	277,479	\$8.9855	\$2,493,287.55
	Storage Withdrawals	Dth	<u>417,267</u>	\$5.8410	<u>\$2,437,256.55</u>
			694,746		\$4,930,544.10
ANR Pipeline Company					
	ETS Demand - Contract 1	Dth	46,200	\$8.2680	\$381,981.60
	FSS Demand	Dth	3,842	\$2.5640	\$9,849.61
	FSS Capacity	Dth	15,977	\$0.3946	\$6,304.69
	FSS Injection	Dth	15,977	\$0.0123	\$196.52
	NSS Demand	Dth	18,000	\$6.1480	<u>\$110,664.00</u>
TOTAL FACTOR P					<u>\$5,439,540.52</u>
TOTAL SALES (Ccf)					<u>6,731,052</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES					<u>\$0.8081</u>
<u>FERC APPROVED SURCHARGES</u>					
FACTOR T:					
ANR Pipeline Company					\$0.00
					<u>\$0.00</u>
TOTAL FACTOR T					<u>\$0.00</u>
FACTOR T SALES (Ccf)					<u>0</u>
CURRENT ANNUALIZED FERC APPROVED SURCHARGES PER Ccf (TOTAL FACTOR T)/FACTOR T SALES					<u>\$0.0000</u>
FIRM GCA (FACTORS D+P+T)					<u>\$0.90290</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.80810</u>

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:

<u>Customer Classification</u>	<u>RPGA</u>	<u>Regular TOP</u>	<u>Court- Ordered TOP</u>	<u>Regular Transition Cost</u>	<u>Pre-March 1996 Transition Cost</u>	<u>ACA</u>	<u>Refund</u>	<u>Total PGA</u>
<u>Area B</u>								
OLD BUTLER DISTRICT: (A)								
Firm Sales	\$0.87880	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13540)	\$0.00000	\$0.74340
Interruptible Sales	\$0.82640	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13000)	\$0.00000	\$0.69640
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
<u>Area K</u>								
OLD KIRKSVILLE DISTRICT: (B)								
Firm Sales	\$0.90290	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.21690)	\$0.00000	\$0.68600
Interruptible Sales	\$0.80810	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.18270)	\$0.00000	\$0.62540
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
<u>Area S</u>								
OLD SEMO DISTRICT: (C)								
Firm Sales	\$1.01100	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05970)	\$0.00000	\$0.95130
Interruptible Sales	\$0.92900	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.28940	\$0.00000	\$1.21840
Transportation	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000

DATE OF ISSUE October 16, 2006DATE EFFECTIVE November 1, 2006ISSUED BY Patricia D. Childers
Name of OfficerVice President-Rates and Regulatory Affairs
TitleFranklin, TN
Address

EXHIBIT I

ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
BUTLER DIVISION (AREA B)

	<u>Rate Schedules</u>		<u>Volume of Gas</u>	<u>Current Rates</u>	<u>Current Cost</u>
<u>FIXED GAS COST</u>					
FACTOR D:					
Panhandle Eastern Pipe Line Company					
IOS Demand		Dth	24,000	\$3.3500	\$80,400.00
IOS Capacity		Dth	200,004	\$0.4028	\$80,561.61
IOS Injection		Dth	200,004	\$0.0033	\$660.01
IOS Withdrawal		Dth	200,004	\$0.0033	\$660.01
TOTAL FACTOR D					<u>\$162,281.63</u>
FIRM SALES (Ccf)					<u>3,097,320</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0524</u>
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
Spot Market	Commodity	Dth	273,407	\$8.9855	\$2,456,698.60
	Storage Withdrawals	Dth	<u>145,115</u>	\$6.1300	<u>\$889,554.95</u>
			418,522		\$3,346,253.55
Panhandle Eastern Pipe Line Company					
SCT Demand		Dth	56,376	\$0.3144	\$17,724.61
SCT Capacity		Dth	200,000	\$0.2060	\$41,200.00
SCT Injection		Dth	200,000	\$0.0802	\$16,040.00
SCT Withdrawal		Dth	200,000	\$0.0018	\$360.00
TOTAL FACTOR P					<u>\$3,421,578.16</u>
TOTAL SALES (Ccf)					<u>4,140,440</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES					<u>\$0.8264</u>
<u>FERC APPROVED SURCHARGES</u>					
FACTOR T:					
Panhandle Eastern Pipe Line Company					<u>\$0.00</u>
TOTAL FACTOR T					<u>\$0.00</u>
FACTOR T SALES (Ccf)					<u>0</u>
CURRENT ANNUALIZED FERC APPROVED SURCHARGES PER Ccf (TOTAL FACTOR T)/FACTOR T SALES					<u>\$0.0000</u>
FIRM GCA (FACTORS D+P+T)					<u>\$0.8788</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.8264</u>

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:

<u>Customer Classification</u>	<u>RPGA</u>	<u>Regular TOP</u>	<u>Court- Ordered TOP</u>	<u>Regular Transition Cost</u>	<u>Pre-March 1996 Transition Cost</u>	<u>ACA</u>	<u>Refund</u>	<u>Total PGA</u>
<u>Area B</u>								
OLD BUTLER DISTRICT: (A)								
Firm Sales	\$0.87880	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13540)	\$0.00000	\$0.74340
Interruptible Sales	\$0.82640	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13000)	\$0.00000	\$0.69640
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
<u>Area K</u>								
OLD KIRKSVILLE DISTRICT: (B)								
Firm Sales	\$0.90290	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.21690)	\$0.00000	\$0.68600
Interruptible Sales	\$0.80810	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.18270)	\$0.00000	\$0.62540
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
<u>Area S</u>								
OLD SEMO DISTRICT: (C)								
Firm Sales	\$1.01100	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05970)	\$0.00000	\$0.95130
Interruptible Sales	\$0.92900	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.28940	\$0.00000	\$1.21840
Transportation	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000

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Name of OfficerVice President-Rates and Regulatory Affairs
TitleFranklin, TN
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ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
SOUTHEASTERN MISSOURI DIVISION (Area S)

	Rate Schedules		Volume of Gas	Current Rates	Current Cost
<u>FIXED GAS COST</u>					
FACTOR D:					
Natural Gas Pipeline Company of America					
	FTS Demand (Winter)	Dth	34,385	\$ 10.4328	\$358,730.11
	FTS Demand (Summer)	Dth	43,939	\$ 8.7667	\$385,197.83
Texas Eastern Pipeline Company					
	CDS & SCT 1-1	Dth	117,912	\$ 4.4823	\$528,520.89
	STX	Dth	48,360	\$ 6.8050	\$329,089.80
	ETX	Dth	27,924	\$ 2.1890	\$61,125.64
	WLA	Dth	54,900	\$ 2.8260	\$155,147.40
	ELA	Dth	100,284	\$ 2.3750	\$238,174.50
Mississippi River Transmission					
	FTS Demand Field	Dth	4,176	\$ 2.2042	\$9,204.74
	FTS Demand Market	Dth	4,176	\$ 2.0241	<u>\$8,452.43</u>
TOTAL FACTOR D					\$2,073,643.34
FIRM SALES (Ccf)					<u>25,290.045</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0820</u>
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
	Spot Market (TETCO)	Dth	969,261	\$8.9855	\$8,709,294.72
	Spot Market (NGPL)	Dth	391,157	\$8.9855	\$3,514,741.22
	Spot Market (MRT)	Dth	219,392	\$8.9855	\$1,971,346.82
	Spot Market (Ozark)	Dth	334,500	\$8.9855	\$3,005,649.75
	Storage Withdrawals	Dth	<u>895,553</u>	\$6.8560	<u>\$6,139,911.37</u>
			2,809,863		\$23,340,943.87
Natural Gas Pipeline Company of America					
	DSS	Dth	30,360	\$ 5.7000	\$173,052.00
	NSS	Dth	16,200	\$ 3.0700	\$49,734.00
Texas Eastern Pipeline Company					
	SS-1 Demand	Dth	135,636	\$ 5.4770	\$742,878.37
	SS-1 Capacity	Dth	753,972	\$ 0.1293	\$97,488.58
Mississippi River Transmission					
	FSS Demand	Dth	22,992	\$ 0.7168	\$16,480.67
	FSS Capacity	Dth	109,992	\$ 0.1582	\$17,400.73
	FTS Demand	Dth	6,384	\$ 0.8664	\$5,531.10
Ozark Gas Transmission					
	FTS	Dth	160,440	\$ 7.9300	<u>\$1,272,289.20</u>
TOTAL FACTOR P					<u>\$25,715,798.53</u>
TOTAL SALES (Ccf)					<u>27,682,505</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (TOTAL FACTOR P)/TOTAL S					<u>\$0.9290</u>
<u>FERC APPROVED SURCHARGES</u>					
FACTOR T:					
	Texas Eastern Pipeline/Natural Gas Pipeline				<u>\$0.00</u>
TOTAL FACTOR T					<u>\$0.00</u>
FACTOR T SALES (Ccf)					<u>0</u>
CURRENT ANNUALIZED FERC APPROVED SURCHARGES PER Ccf					<u>\$0.0000</u>
FIRM GCA (FACTORS D+P+T)					<u>\$1.0110</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.9290</u>

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:

<u>Customer Classification</u>	<u>RPGA</u>	<u>Regular TOP</u>	<u>Court- Ordered TOP</u>	<u>Regular Transition Cost</u>	<u>Pre-March 1996 Transition Cost</u>	<u>ACA</u>	<u>Refund</u>	<u>Total PGA</u>
<u>Area B</u>								
OLD BUTLER DISTRICT: (A)								
Firm Sales	\$0.87880	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13540)	\$0.00000	\$0.74340
Interruptible Sales	\$0.82640	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.13000)	\$0.00000	\$0.69640
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
<u>Area K</u>								
OLD KIRKSVILLE DISTRICT: (B)								
Firm Sales	\$0.90290	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.21690)	\$0.00000	\$0.68600
Interruptible Sales	\$0.80810	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.18270)	\$0.00000	\$0.62540
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
<u>Area S</u>								
OLD SEMO DISTRICT: (C)								
Firm Sales	\$1.01100	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05970)	\$0.00000	\$0.95130
Interruptible Sales	\$0.92900	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.28940	\$0.00000	\$1.21840
Transportation	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000

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Percentage of PGA Increase/Decrease for November 2006
All Areas of Missouri by Division - FIRM CUSTOMERS

Area B - Division 71

FIRM

	<u>PGA</u>	<u>ACA</u>	<u>Total PGA</u>	<u>Vs Feb 06</u>	<u>Vs Nov 05</u>
11/1/2006	\$0.87880	(\$0.13540)	\$0.74340	-26.47%	-36.54%
2/1/2006	\$1.06646	(\$0.05540)	\$1.01106	-13.70%	
11/1/2005	\$1.22693	(\$0.05540)	\$1.17153		

Area K - Division 70

FIRM

	<u>PGA</u>	<u>ACA</u>	<u>Total PGA</u>		
11/1/2006	\$0.90290	(\$0.21690)	\$0.68600	-39.58%	-46.90%
2/1/2006	\$1.19527	(\$0.05990)	\$1.13537	-12.11%	
11/1/2005	\$1.35177	(\$0.05990)	\$1.29187		

Area S - Division 72

FIRM

	<u>PGA</u>	<u>ACA</u>	<u>Total PGA</u>		
11/1/2006	\$1.01100	(\$0.05970)	\$0.95130	-14.64%	-25.19%
2/1/2006	\$1.17421	(\$0.05970)	\$1.11451	-12.35%	
11/1/2005	\$1.33131	(\$0.05970)	\$1.27161		

Atmos Energy Corporation
PGA Filing Effective November 1, 2006
Calculation of Annualized Increase/(Decrease) in Customer Billings

Description	Area S - Old Southeast Missouri District		
	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:			
9 th Revised Sheet 149	\$0.95130	\$1.21840	\$0.00000
8 th Revised Sheet 149	\$1.11451	\$1.11789	\$0.00000
Increase/(Decrease)	(\$0.16321)	\$0.10051	\$0.00000
Annual Ccf Usage	25,290,045	2,392,460	22,096,183
Annualized Increase/(Decrease)	(\$4,127,588)	\$240,466	\$0
Total District	(\$3,887,122)		

	Area K - Old Kirksville District		
	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:			
9 th Revised Sheet 81	\$0.68600	\$0.62540	\$0.00000
8 th Revised Sheet 81	\$1.13537	\$0.96041	\$0.00000
Increase/(Decrease)	(\$0.44937)	(\$0.33501)	\$0.00000
Annual Ccf Usage	5,615,841	1,115,211	2,934,693
Annualized Increase/(Decrease)	(\$2,523,590)	(\$373,607)	\$0
Total District	(\$2,897,197)		

	Area B - Old Butler District		
	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:			
9 th Revised Sheet 37	\$0.74340	\$0.69640	\$0.00000
8 th Revised Sheet 37	\$1.01106	\$0.92378	\$0.00000
Increase/(Decrease)	(\$0.26766)	(\$0.22738)	\$0.00000
Annual Ccf Usage	2,997,310	1,043,120	0
Annualized Increase/(Decrease)	(\$802,260)	(\$237,185)	\$0
Total District	(\$1,039,445)		

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA BALANCE
KIRKSVILLE DISTRICT, MISSOURI (AREA K)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$5,532,306.87
2. ACA Balance for the period September 1, 2004 to August 30, 2005	(\$361,726.67)
3. Costs Recovered from Firm Sales (Exhibit II-B)	(\$6,348,572.64)
4. Interest on Firm Under/(Over) Recovery (Exhibit II-D)	<u>(\$40,144.62)</u>
5. Firm Under/(Over)-Recovery	<u>(\$1,218,137.06)</u>
6. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$899,100.88
7. ACA Balance for the period September 1, 2004 to August 30, 2005	(\$86,226.89)
8. Costs Recovered from Interruptible Customers (Exhibit II-B)	(\$1,014,675.05)
9. Interest on Firm Under/(Over) Recovery (Exhibit II-D)	<u>(\$1,922.62)</u>
10. Interruptible Under/(Over)-Recovery	<u>(\$203,723.68)</u>
11. Firm Sales	<u>5,615,841</u>
12. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.2169)</u>
13. Interruptible Sales	<u>1,115,211</u>
14. Interruptible ACA (Item 8 divided by Item 11)	<u>(\$0.1827)</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
KIRKSVILLE DISTRICT, MISSOURI (AREA K)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

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 2005	\$83,870.97	\$81,052.91	\$2,818.06	\$678,264.34	\$0.00	(\$511,433.38)	\$0.00	\$308.66	\$167,139.62	\$119,376.83	\$47,762.79	\$251,010.59
OCTOBER	\$83,935.26	\$81,115.04	\$2,820.22	\$940,798.03	\$0.00	(\$587,624.60)	\$26,454.48	\$1,147.08	\$380,774.99	\$294,333.46	\$86,441.53	\$464,710.25
NOVEMBER	\$113,812.66	\$109,988.55	\$3,824.11	\$377,916.37	(\$21,081.57)	(\$153,112.06)	\$414,645.18	(\$3,666.76)	\$614,701.16	\$533,242.29	\$81,458.87	\$728,513.82
DECEMBER	\$112,253.72	\$109,424.93	\$2,828.79	\$293,684.31	\$2,999.27	(\$65,002.20)	\$818,220.10	(\$4,512.43)	\$1,045,389.05	\$985,654.94	\$59,734.11	\$1,157,642.77
JANUARY 2006	\$109,998.94	\$107,226.97	\$2,771.97	\$516,770.40	\$8,740.69	(\$109,569.48)	\$410,206.05	\$5,751.77	\$831,899.43	\$725,700.65	\$106,198.78	\$941,898.37
FEBRUARY	\$111,843.21	\$109,024.76	\$2,818.45	\$24,233.94	\$4,494.99	\$0.00	\$852,103.24	(\$137.39)	\$880,694.78	\$650,974.07	\$229,720.71	\$992,537.99
MARCH	\$112,148.73	\$109,322.58	\$2,826.15	\$42,087.59	\$20,143.83	(\$55,728.89)	\$672,897.09	(\$1,659.72)	\$677,739.90	\$595,878.26	\$81,861.64	\$789,888.63
APRIL	\$83,053.40	\$80,960.45	\$2,092.95	\$527,407.06	\$0.00	(\$333,808.02)	\$14,709.25	\$1,868.05	\$210,176.34	\$180,657.45	\$29,518.89	\$293,229.74
MAY	\$83,096.73	\$81,002.69	\$2,094.04	\$468,275.90	\$0.00	(\$315,056.57)	\$13,657.17	(\$408.82)	\$166,467.68	\$126,710.96	\$39,756.72	\$249,564.41
JUNE	\$83,168.68	\$81,072.83	\$2,095.85	\$375,549.60	\$0.00	(\$280,156.60)	\$2,028.78	\$315.84	\$97,737.62	\$69,555.94	\$28,181.68	\$180,906.30
JULY	\$82,440.26	\$80,362.77	\$2,077.49	\$419,379.53	\$0.00	(\$341,458.57)	\$7,741.13	\$244.33	\$85,906.42	\$56,177.28	\$29,729.14	\$168,346.68
AUGUST	\$82,376.19	\$80,300.31	\$2,075.88	\$411,900.76	\$0.00	(\$291,662.44)	\$10,274.78	\$268.91	\$130,782.01	\$83,189.93	\$47,592.08	\$213,158.20
TOTAL	\$1,141,998.75	\$1,110,854.78	\$31,143.97	\$5,076,267.83	\$15,297.21	(\$3,044,612.81)	\$3,242,937.25	(\$480.48)	\$5,289,409.00	\$4,421,452.08	\$867,956.92	\$6,431,407.75

EXHIBIT II-B

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 KIRKSVILLE DISTRICT, MISSOURI (AREA K)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

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 2005	97,240	\$0.71950	\$69,964.18	57,543	\$0.53283	\$30,660.64	1,660	\$0.0040	\$6.64	156,443	\$100,631.46
OCTOBER	174,800	\$0.71950	\$125,768.60	71,310	\$0.53283	\$37,996.11	3,430	\$0.0040	\$13.72	249,540	\$163,778.43
NOVEMBER	371,510	\$0.71950	\$267,301.45	112,743	\$0.53283	\$60,072.85	12,380	\$0.0040	\$49.52	496,633	\$327,423.82
DECEMBER	992,590	\$1.29187	\$1,282,297.24	155,945	\$1.11689	\$174,173.41	28,250	\$0.0040	\$113.00	1,176,785	\$1,456,583.65
JANUARY 2006	1,054,481	\$1.29187	\$1,362,252.37	65,350	\$1.11689	\$72,988.76	23,840	\$0.0040	\$95.36	1,143,671	\$1,435,336.49
FEBRUARY 1-19	507,110	\$1.29187	\$655,120.20	78,640	\$1.11689	\$87,832.23	30,270	\$0.0040	\$121.08	616,020	\$743,073.51
FEBRUARY 20-28	395,650	\$1.13537	\$449,209.14	139,620	\$0.96041	\$134,092.44	0	\$0.0040	\$0.00	535,270	\$583,301.58
MARCH	891,950	\$1.13537	\$1,012,693.27	125,300	\$0.96041	\$120,339.37	20,120	\$0.0040	\$80.48	1,037,370	\$1,133,113.12
APRIL	457,960	\$1.13537	\$519,954.05	75,710	\$0.96041	\$72,712.64	5,390	\$0.0040	\$21.56	539,060	\$592,688.25
MAY	206,500	\$1.13537	\$234,453.91	65,880	\$0.96041	\$63,271.81	3,470	\$0.0040	\$13.88	275,850	\$297,739.60
JUNE	124,760	\$1.13537	\$141,648.76	51,140	\$0.96041	\$49,115.37	1,460	\$0.0040	\$5.84	177,360	\$190,769.97
JULY	108,220	\$1.13537	\$122,869.74	57,900	\$0.96041	\$55,607.74	1,190	\$0.0040	\$4.76	167,310	\$178,482.24
AUGUST	100,360	\$1.13537	\$113,945.73	58,130	\$0.96041	\$55,828.63	1,250	\$0.0040	\$5.00	159,740	\$169,779.36
ADJ TO BOOKS	0		(\$9,436.84)	0		(\$16.95)				0	(\$9,453.79)
TOTAL	5,483,131		\$6,348,041.80	1,115,211		\$1,014,675.05	132,710		\$530.84	6,731,052	\$7,363,247.69

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
 KIRKSVILLE DISTRICT (AREA K)
 KIRKSVILLE DISTRICT, MISSOURI (AREA K)

<u>MONTH</u>	<u>TARIFF SALES</u>	<u>TRANS SALES</u>	<u>TOTAL SALES</u>	<u>TOP RATE</u>	<u>TOP RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
SEPTEMBER 2005	156,443	166,053	322,496	\$0.0000	\$0.00	\$100,631.46
OCTOBER	249,540	220,244	469,784	\$0.0000	\$0.00	\$163,778.43
NOVEMBER	496,633	284,753	781,386	\$0.0000	\$0.00	\$327,423.82
DECEMBER	1,176,785	334,430	1,511,215	\$0.0000	\$0.00	\$1,456,583.65
DECEMBER	1,143,671	0	1,143,671	\$0.0000	\$0.00	\$1,435,336.49
FEBRUARY 1-19	616,020	676,510	1,292,530	\$0.0000	\$0.00	\$743,073.51
FEBRUARY 20-28	535,270	0	535,270	\$0.0000	\$0.00	\$583,301.58
MARCH	1,037,370	316,550	1,353,920	\$0.0000	\$0.00	\$1,133,113.12
APRIL	539,060	216,484	755,544	\$0.0000	\$0.00	\$592,688.25
MAY	275,850	183,063	458,913	\$0.0000	\$0.00	\$297,739.60
JUNE	177,360	190,528	367,888	\$0.0000	\$0.00	\$190,769.97
JULY	167,310	177,106	344,416	\$0.0000	\$0.00	\$178,482.24
AUGUST	<u>159,740</u>	<u>168,972</u>	<u>328,712</u>	\$0.0000	<u>\$0.00</u>	\$169,779.36
ADJ TO BOOKS						<u>(\$9,453.79)</u>
TOTAL	<u>6,731,052</u>	<u>2,934,693</u>	<u>9,665,745</u>		<u>\$0.00</u>	<u>\$7,363,247.69</u>

EXHIBIT II-D

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 KIRKSVILLE DISTRICT, MISSOURI (AREA K)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

Ending Balance as of:

	<u>Firm</u>	<u>Interest</u>	<u>Interruptible</u>	<u>Interest</u>
September 30, 2005	(\$295,289.51)	(\$1,168.76)	(\$64,884.11)	(\$256.81)
October 31, 2005	(\$128,259.82)	(\$534.46)	(\$15,622.09)	(\$65.10)
November 30, 2005	\$144,419.08	\$601.79	\$62,846.28	\$261.88
December 31, 2005	\$170,791.72	\$747.21	\$88,094.58	\$385.41
January 31, 2006	(\$196,881.96)	(\$902.31)	\$60,346.71	\$276.57
February 29, 2006	(\$544,989.09)	(\$2,497.68)	(\$4,431.87)	(\$20.31)
March 31, 2006	(\$858,480.50)	(\$4,113.84)	(\$28,138.78)	(\$134.84)
April 30, 2006	(\$1,185,200.87)	(\$5,679.48)	(\$21,027.26)	(\$100.76)
May 31, 2006	(\$1,315,539.35)	(\$6,577.70)	(\$62,541.32)	(\$312.71)
June 30, 2006	(\$1,312,487.36)	(\$6,835.43)	(\$93,278.80)	(\$485.80)
July 31, 2006	(\$1,298,310.13)	(\$6,761.60)	(\$117,010.31)	(\$609.39)
August 30, 2006	(\$1,233,172.58)	<u>(\$6,422.36)</u>	(\$165,277.42)	<u>(\$860.76)</u>
Total Interest		(\$40,144.62)		(\$1,922.62)

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
BUTLER DISTRICT, MISSOURI (AREA B)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$2,920,203.54
2. ACA Balance for the period September 1, 2004 to August 30, 2005	(\$183,702.08)
3. Costs Recovered from Firm Sales (Exhibit II-B)	(\$3,131,894.03)
4. Interest on Firm Under/(Over) Recovery (Exhibit II-D)	<u>(\$10,580.98)</u>
5. Firm Under/(Over)-Recovery	<u>(\$405,973.55)</u>
6. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$878,680.11
7. ACA Balance for the period September 1, 2004 to August 30, 2005	(\$63,138.42)
8. Costs Recovered from Interruptible Customers (Exhibit II-B)	(\$949,755.89)
9. Interest on Interruptible Under/(Over) Recovery (Exhibit II-D)	<u>(\$1,408.60)</u>
10. Interruptible Under/(Over)-Recovery	<u>(\$135,622.80)</u>
11. Firm Sales	<u>2,997,310</u>
12. Firm ACA (Item 5 divided by Item 11)	<u>(\$0.1354)</u>
13. Interruptible Sales	<u>1,043,120</u>
14. Interruptible ACA (Item 10 divided by Item 13)	<u>(\$0.1300)</u>

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
BUTLER DISTRICT, MISSOURI (AREA B)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

PANHANDLE EASTERN PIPELINE COMPANY

MONTH	DEMAND	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 2005	\$13,413.47	\$13,154.59	\$258.88	\$372,702.56	\$0.00	(\$262,058.51)	\$0.00	\$110,644.05	\$52,291.79	\$58,352.26	\$124,057.52
OCTOBER	\$13,413.47	\$13,154.59	\$258.88	\$364,756.55	\$0.00	(\$126,151.04)	\$16,191.31	\$254,796.82	\$162,110.31	\$92,686.51	\$268,210.29
NOVEMBER	\$13,413.47	\$13,154.59	\$258.88	\$415,725.98	(\$35,138.90)	(\$57,021.63)	\$114,919.92	\$438,485.37	\$298,104.81	\$140,380.56	\$451,898.84
DECEMBER	\$13,413.47	\$13,090.21	\$323.26	\$755,189.19	\$5,644.64	(\$34,509.19)	\$146,663.91	\$872,988.55	\$679,260.26	\$193,728.29	\$886,402.02
JANUARY 2006	\$13,413.47	\$13,090.21	\$323.26	\$409,608.75	\$6,511.16	(\$7,458.16)	\$125,896.26	\$534,558.01	\$451,650.49	\$82,907.52	\$547,971.48
FEBRUARY	\$13,413.47	\$13,090.21	\$323.26	\$174,495.86	\$36,050.27	\$0.00	\$353,983.31	\$564,529.44	\$539,227.06	\$25,302.38	\$577,942.91
MARCH	\$13,413.47	\$13,090.21	\$323.26	\$73,107.80	\$28,223.04	\$0.00	\$302,762.28	\$404,093.12	\$273,893.86	\$130,199.26	\$417,506.59
APRIL	\$13,413.47	\$13,090.21	\$323.26	\$161,955.15	\$0.00	(\$40,518.10)	\$11,521.20	\$132,958.25	\$103,400.53	\$29,557.72	\$146,371.72
MAY	\$13,413.47	\$13,090.21	\$323.26	\$231,430.42	\$0.00	(\$116,978.73)	\$0.00	\$114,451.69	\$83,053.79	\$31,397.90	\$127,865.16
JUNE	\$13,413.47	\$13,090.21	\$323.26	\$181,042.00	\$0.00	(\$112,592.81)	\$0.00	\$68,449.19	\$37,497.03	\$30,952.16	\$81,862.66
JULY	\$13,413.47	\$13,090.21	\$323.26	\$207,182.37	\$0.00	(\$141,093.80)	\$0.00	\$66,088.57	\$40,182.35	\$25,906.22	\$79,502.04
AUGUST	\$13,413.47	\$13,090.21	\$323.26	\$243,251.81	\$0.00	(\$167,372.86)	\$0.00	\$75,878.95	\$42,255.64	\$33,623.31	\$89,292.42
TOTAL	\$160,961.64	\$157,275.62	\$3,686.02	\$3,590,448.44	\$41,290.21	(\$1,065,754.83)	\$1,071,938.19	\$3,637,922.01	\$2,762,927.92	\$874,994.09	\$3,798,883.65

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM CUSTOMERS
 BUTLER DISTRICT, MISSOURI (AREA B)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

<u>MONTH</u>	<u>FIRM SALES</u>	<u>FIRM RATE</u>	<u>FIRM RECOVERIES</u>	<u>INTERRRUPTIBLE SALES</u>	<u>INTERRUPTIBLE RATE</u>	<u>INTERRUPTIBLE RECOVERIES</u>	<u>TOTAL SALES</u>	<u>TOTAL RECOVERIES</u>
SEPTEMBER 2005	51,770	\$0.67289	\$34,835.52	57,770	\$0.64757	\$37,410.12	109,540	\$72,245.64
OCTOBER	93,450	\$0.67289	\$62,881.57	53,430	\$0.64757	\$34,599.67	146,880	\$97,481.24
NOVEMBER	219,320	\$0.67289	\$147,578.23	103,280	\$0.64757	\$66,881.03	322,600	\$214,459.26
DECEMBER	577,620	\$1.17153	\$676,699.16	164,740	\$1.08426	\$178,620.99	742,360	\$855,320.15
JANUARY 2006	571,730	\$1.17153	\$669,798.85	104,950	\$1.08426	\$113,793.09	676,680	\$783,591.94
FEBRUARY 1-19	280,670	\$1.17153	\$328,813.33	13,170	\$1.08426	\$14,279.70	293,840	\$343,093.03
FEBRUARY 20-28	217,770	\$1.01106	\$220,178.54	103,520	\$0.92378	\$95,629.71	321,290	\$315,808.25
MARCH	471,810	\$1.01106	\$477,028.22	134,870	\$0.92378	\$124,590.21	606,680	\$601,618.43
APRIL	232,090	\$1.01106	\$234,656.92	87,740	\$0.92378	\$81,052.46	319,830	\$315,709.38
MAY	104,100	\$1.01106	\$105,251.35	85,930	\$0.92378	\$79,380.42	190,030	\$184,631.77
JUNE	71,070	\$1.01106	\$71,856.03	45,820	\$0.92378	\$42,327.60	116,890	\$114,183.63
JULY	59,230	\$1.01106	\$59,885.08	47,130	\$0.92378	\$43,537.75	106,360	\$103,422.83
AUGUST	46,680	\$1.01106	\$47,196.28	40,770	\$0.92378	\$37,662.51	87,450	\$84,858.79
ADJ TO BOOKS	<u>0</u>		<u>(\$4,765.05)</u>	<u>0</u>		<u>(\$9.37)</u>	<u>0</u>	<u>(\$4,774.41)</u>
TOTAL	<u>2,997,310</u>		<u>\$3,131,894.03</u>	<u>1,043,120</u>		<u>\$949,755.89</u>	<u>4,040,430</u>	<u>\$4,081,649.93</u>

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
 BUTLER DISTRICT (AREA B)
 BUTLER DISTRICT, MISSOURI (AREA B)

<u>MONTH</u>	<u>TARIFF SALES</u>	<u>TRANS SALES</u>	<u>TOTAL SALES</u>	<u>TOP RATE</u>	<u>TOP RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
SEPTEMBER 2005	109,540	0	109,540	\$0.0000	\$0.00	\$72,245.64
OCTOBER	146,880	0	146,880	\$0.0000	\$0.00	\$97,481.24
NOVEMBER	322,600	0	322,600	\$0.0000	\$0.00	\$214,459.26
DECEMBER	742,360	0	742,360	\$0.0000	\$0.00	\$855,320.15
DECEMBER	676,680	0	676,680	\$0.0000	\$0.00	\$783,591.94
FEBRUARY 1-19	293,840	0	293,840	\$0.0000	\$0.00	\$343,093.03
FEBRUARY 20-28	321,290	0	321,290	\$0.0000	\$0.00	\$315,808.25
MARCH	606,680	0	606,680	\$0.0000	\$0.00	\$601,618.43
APRIL	319,830	0	319,830	\$0.0000	\$0.00	\$315,709.38
MAY	190,030	0	190,030	\$0.0000	\$0.00	\$184,631.77
JUNE	116,890	0	116,890	\$0.0000	\$0.00	\$114,183.63
JULY	106,360	0	106,360	\$0.0000	\$0.00	\$103,422.83
AUGUST	<u>87,450</u>	0	<u>87,450</u>	\$0.0000	<u>\$0.00</u>	\$84,858.79
ADJ TO BOOKS						(\$4,774.41)
TOTAL	<u>4,040,430</u>	<u>0</u>	<u>4,040,430</u>		<u>\$0.00</u>	<u>\$4,081,649.93</u>

EXHIBIT II-D

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 BUTLER DISTRICT, MISSOURI (AREA B)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

Ending Balance as of:

	<u>Firm</u>	<u>Interest</u>	<u>Interruptible</u>	<u>Interest</u>
September 30, 2005	(\$131,589.32)	(\$520.83)	(\$33,192.91)	(\$131.38)
October 31, 2005	(\$96,653.34)	(\$402.75)	(\$12,657.68)	(\$52.74)
November 30, 2005	\$41,371.36	\$172.39	\$53,392.64	\$222.49
December 31, 2005	\$131,118.10	\$573.64	\$97,986.36	\$428.69
January 31, 2006	\$36,569.51	\$167.60	\$90,423.19	\$414.41
February 29, 2006	(\$64,243.10)	(\$294.43)	\$33,006.17	\$151.27
March 31, 2006	(\$157,485.11)	(\$754.67)	(\$6,166.40)	(\$29.55)
April 30, 2006	(\$309,768.74)	(\$1,484.41)	(\$28,785.73)	(\$137.94)
May 31, 2006	(\$371,626.04)	(\$1,858.13)	(\$78,199.22)	(\$391.00)
June 30, 2006	(\$386,685.08)	(\$2,013.86)	(\$107,551.29)	(\$560.13)
July 31, 2006	(\$400,444.60)	(\$2,085.52)	(\$121,732.43)	(\$633.98)
August 31, 2006	(\$399,388.12)	<u>(\$2,080.01)</u>	(\$132,247.30)	<u>(\$688.74)</u>
Total Interest		(\$10,580.98)		(\$1,408.60)

EXHIBIT II

ATMOS ENERGY CORPORATION
 CALCULATION OF ACA BALANCE
 SOUTHEASTERN MISSOURI DISTRICT (AREA S)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

1. Invoiced Cost from Firm Sales (Exhibit II-A, Pages 1-4)	\$28,522,793.34
2. ACA Balance for the period September 1, 2004 to August 30, 2005	(\$1,602,609.45)
3. Costs Recovered from Firm Sales (Exhibit II-B)	(\$28,409,656.07)
4. Interest on Firm Under/(Over) Recovery (Exhibit II-D)	<u>(\$21,249.74)</u>
5. Firm Under/(Over)-Recovery	<u>(\$1,510,721.92)</u>
6. Invoiced Costs from Interruptible Customers (Exhibit II-A, Pages 1-4)	\$2,932,198.55
7. ACA Balance for the period September 1, 2004 to August 30, 2005	\$189,017.23
8. Costs Recovered from Interruptible Customers (Exhibit II-B)	(\$2,474,491.73)
9. Interest on Firm Under/(Over) Recovery (Exhibit II-D)	<u>\$45,569.18</u>
10. Interruptible Under/(Over)-Recovery	<u>\$692,293.23</u>
11. Firm Sales	<u>25,290,045</u>
12. Firm ACA (Item 5 divided by Item 11)	<u>(\$0.0597)</u>
13. Interruptible Sales	<u>2,392,460</u>
14. Interruptible ACA (Item 10 divided by Item 13)	<u>\$0.2894</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (AREA S)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

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 COSTS
SEPTEMBER 2005	\$276,601.32	\$271,926.76	\$4,674.56	\$1,483,207.63	(\$699,523.31)	\$41,062.40	(\$991.03)	\$823,755.69	\$648,339.42	\$175,416.27	\$1,100,357.01
OCTOBER	\$276,534.81	\$271,861.37	\$4,673.44	\$3,132,200.19	(\$1,172,980.45)	\$68,826.74	(\$1,760.60)	\$2,026,285.88	\$1,353,755.38	\$672,530.50	\$2,302,820.69
NOVEMBER	\$292,893.96	\$287,944.05	\$4,949.91	\$2,924,203.01	(\$605,280.32)	\$437,996.79	(\$11,897.42)	\$2,745,022.06	\$2,109,082.90	\$635,939.16	\$3,037,916.02
DECEMBER	\$313,887.92	\$308,551.83	\$5,336.09	\$4,434,154.97	(\$300,681.86)	\$519,879.44	(\$24,405.23)	\$4,628,947.32	\$4,301,854.27	\$327,093.05	\$4,942,835.24
JANUARY 2006	\$312,966.91	\$307,646.47	\$5,320.44	\$2,296,529.50	(\$90,576.18)	\$780,842.25	\$21,500.05	\$3,008,295.62	\$2,890,584.62	\$117,711.00	\$3,321,262.53
FEBRUARY	\$311,974.03	\$306,670.47	\$5,303.56	\$1,501,770.71	\$0.00	\$1,525,143.61	\$4,371.01	\$3,031,285.33	\$2,932,775.38	\$98,509.95	\$3,343,259.36
MARCH	\$294,858.11	\$289,845.52	\$5,012.59	\$441,747.69	(\$474.39)	\$1,506,900.58	\$12,336.05	\$1,960,509.93	\$1,867,169.62	\$93,340.31	\$2,255,368.04
APRIL	\$278,372.94	\$273,640.60	\$4,732.34	\$851,668.96	(\$384,978.27)	\$38,512.67	\$32,762.03	\$537,965.39	\$516,012.53	\$21,952.86	\$816,338.33
MAY	\$277,297.44	\$272,583.38	\$4,714.06	\$768,584.17	(\$284,769.96)	\$12,166.43	\$6,971.45	\$502,952.09	\$475,431.74	\$27,520.35	\$780,249.53
JUNE	\$276,702.24	\$271,998.30	\$4,703.94	\$906,726.85	(\$572,785.68)	\$0.00	\$20,031.74	\$353,972.91	\$314,199.55	\$39,773.36	\$630,675.15
JULY	\$284,957.19	\$280,112.92	\$4,844.27	\$943,950.68	(\$663,244.79)	\$0.00	(\$45,026.19)	\$235,679.70	\$206,392.23	\$29,287.47	\$520,636.89
AUGUST	<u>\$284,552.70</u>	<u>\$279,715.30</u>	<u>\$4,837.40</u>	<u>\$975,818.06</u>	<u>(\$557,186.77)</u>	<u>\$0.00</u>	<u>\$490.03</u>	<u>\$419,121.32</u>	<u>\$362,580.25</u>	<u>\$56,541.07</u>	<u>\$703,674.02</u>
TOTAL	<u>\$3,481,599.57</u>	<u>\$3,422,496.98</u>	<u>\$59,102.59</u>	<u>\$20,660,562.42</u>	<u>(\$5,332,481.98)</u>	<u>\$4,931,330.91</u>	<u>\$14,381.89</u>	<u>\$20,273,793.24</u>	<u>\$17,978,177.89</u>	<u>\$2,295,615.35</u>	<u>\$23,755,392.81</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

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 COSTS
SEPTEMBER 2005	\$71,808.05	\$71,341.30	\$466.75	\$474,762.10	(\$346,971.15)	\$0.00	\$501.86	\$128,292.81	\$100,973.25	\$27,319.56	\$200,100.86
OCTOBER	\$71,808.05	\$71,341.30	\$466.75	\$538,745.99	(\$275,842.21)	\$28,451.33	\$289.20	\$291,644.31	\$194,846.67	\$96,797.64	\$363,452.36
NOVEMBER	\$88,315.26	\$87,741.21	\$574.05	\$308,344.12	(\$94,894.34)	\$283,571.44	(\$285.00)	\$496,736.22	\$381,657.36	\$115,078.86	\$585,051.48
DECEMBER	\$88,315.26	\$87,343.79	\$971.47	\$737,965.98	(\$45,621.95)	\$358,289.97	\$6,423.18	\$1,057,057.18	\$982,362.86	\$74,694.32	\$1,145,372.44
JANUARY 2006	\$88,315.26	\$87,343.79	\$971.47	\$648,868.02	(\$45,402.02)	\$157,890.12	\$6,848.95	\$768,205.07	\$738,146.13	\$30,058.94	\$856,520.33
FEBRUARY	\$88,315.26	\$87,343.79	\$971.47	\$315,154.72	(\$11,521.50)	\$466,217.66	(\$462.62)	\$769,388.26	\$744,384.87	\$25,003.39	\$857,703.52
MARCH	\$88,315.26	\$87,343.79	\$971.47	\$134,354.27	(\$19,429.55)	\$368,750.33	\$1,703.94	\$485,378.99	\$462,269.99	\$23,109.00	\$573,694.25
APRIL	\$71,808.05	\$71,018.16	\$789.89	\$200,055.87	(\$104,282.49)	\$47,085.92	\$2,474.86	\$145,334.16	\$139,403.48	\$5,930.68	\$217,142.21
MAY	\$71,808.05	\$71,018.16	\$789.89	\$303,179.12	(\$198,173.55)	\$0.00	(\$835.89)	\$104,169.68	\$98,469.76	\$5,699.92	\$175,977.73
JUNE	\$71,808.05	\$71,018.16	\$789.89	\$231,039.25	(\$146,230.53)	\$0.00	(\$12.14)	\$84,796.58	\$75,268.61	\$9,527.97	\$156,604.63
JULY	\$71,808.05	\$71,018.16	\$789.89	\$251,207.24	(\$165,418.75)	\$0.00	\$68.74	\$85,857.23	\$75,187.91	\$10,669.32	\$157,665.28
AUGUST	<u>\$71,808.05</u>	<u>\$71,018.16</u>	<u>\$789.89</u>	<u>\$334,480.95</u>	<u>(\$216,790.07)</u>	<u>\$0.00</u>	<u>(\$192.55)</u>	<u>\$117,498.33</u>	<u>\$101,647.35</u>	<u>\$15,850.98</u>	<u>\$189,306.38</u>
TOTAL	<u>\$944,232.65</u>	<u>\$934,889.78</u>	<u>\$9,342.87</u>	<u>\$4,478,157.63</u>	<u>(\$1,670,578.11)</u>	<u>\$1,710,256.77</u>	<u>\$16,522.53</u>	<u>\$4,534,358.82</u>	<u>\$4,094,618.24</u>	<u>\$439,740.58</u>	<u>\$5,478,591.47</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO)
SEPTEMBER 1, 2005 TO AUGUST 30, 2006

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 COSTS
SEPTEMBER 2005	\$4,787.41	\$4,683.52	\$103.89	\$258,457.16	(\$212,115.49)	\$0.00	\$46,341.67	\$36,473.35	\$9,868.32	\$51,129.08
OCTOBER	\$4,749.34	\$4,646.28	\$103.06	\$458,977.72	(\$330,449.89)	\$0.00	\$128,527.83	\$85,869.05	\$42,658.78	\$133,277.17
NOVEMBER	\$5,493.88	\$5,374.66	\$119.22	\$226,643.37	(\$60,785.63)	\$38,316.20	\$204,173.94	\$156,872.97	\$47,300.97	\$209,667.82
DECEMBER	\$6,147.92	\$6,089.51	\$58.41	\$171,079.35	\$0.00	\$182,344.44	\$353,423.79	\$328,449.98	\$24,973.81	\$359,571.71
JANUARY 2006	\$9,143.76	\$9,056.89	\$86.87	\$120,279.34	\$0.00	\$145,507.65	\$265,786.99	\$255,387.06	\$10,399.93	\$274,930.75
FEBRUARY	\$8,176.00	\$8,098.33	\$77.67	\$69,076.86	\$0.00	\$194,010.20	\$263,087.06	\$254,537.32	\$8,549.74	\$271,263.06
MARCH	\$11,250.52	\$11,143.64	\$106.88	\$10,998.05	\$0.00	\$187,187.19	\$198,185.24	\$188,749.60	\$9,435.64	\$209,435.76
APRIL	\$0.00	\$0.00	\$0.00	(\$61,628.54)	\$0.00	\$171,176.09	\$109,547.55	\$105,077.22	\$4,470.33	\$109,547.55
MAY	\$4,526.26	\$4,483.26	\$43.00	\$67,617.10	(\$42,092.40)	\$8,240.18	\$33,764.88	\$31,917.35	\$1,847.53	\$38,291.14
JUNE	\$4,749.34	\$4,704.22	\$45.12	\$119,009.55	(\$96,327.15)	\$0.00	\$22,682.40	\$20,133.74	\$2,548.66	\$27,431.74
JULY	\$4,288.42	\$4,247.68	\$40.74	\$143,131.46	(\$119,157.43)	\$0.00	\$23,974.03	\$20,994.82	\$2,979.21	\$28,262.45
AUGUST	\$4,749.34	\$4,704.22	\$45.12	\$170,987.65	(\$144,068.21)	\$0.00	\$26,919.44	\$23,287.90	\$3,631.54	\$31,668.78
TOTAL	\$68,062.19	\$67,232.23	\$829.96	\$1,754,629.07	(\$1,004,996.20)	\$926,781.95	\$1,676,414.82	\$1,507,750.36	\$168,664.46	\$1,744,477.01

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 SOUTHEASTERN MISSOURI DISTRICT (SEMO)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

<u>MONTH</u>	<u>HEDGING COSTS</u>	<u>FIRM HEDGING ALLOCATION</u>	<u>INTERRUPTIBLE HEDGING ALLOCATION</u>
SEPTEMBER 2005	\$0.00	\$0.00	\$0.00
OCTOBER	\$0.00	\$0.00	\$0.00
NOVEMBER	(\$314,499.11)	(\$241,639.11)	(\$72,860.00)
DECEMBER	\$45,195.57	\$42,001.94	\$3,193.63
JANUARY 2006	\$51,068.64	\$49,070.39	\$1,998.25
FEBRUARY	\$430,577.84	\$416,585.03	\$13,992.81
MARCH	\$264,187.66	\$251,609.63	\$12,578.03
APRIL	\$0.00	\$0.00	\$0.00
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	\$476,530.60	\$517,627.87	(\$41,097.27)

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 SOUTHEASTERN MISSOURI DISTRICT (AREA S)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

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
SEPTEMBER 2005	651,060	\$0.82889	\$539,657.12	178,720	\$0.82327	\$147,134.81	9,490	\$0.0040	\$37.96	839,270	\$686,829.89
OCTOBER	749,190	\$0.82889	\$620,996.10	379,800	\$0.82327	\$312,677.95	15,320	\$0.0040	\$61.28	1,144,310	\$933,735.33
NOVEMBER	1,449,570	\$0.82889	\$1,201,534.08	453,070	\$0.82327	\$372,998.94	53,030	\$0.0040	\$212.12	1,955,670	\$1,574,745.14
DECEMBER	4,174,260	\$1.27161	\$5,308,030.76	328,380	\$1.27501	\$418,687.78	144,520	\$0.0040	\$578.08	4,647,160	\$5,727,296.62
JANUARY 2006	4,892,310	\$1.27161	\$6,221,110.32	205,220	\$1.27501	\$261,657.55	147,200	\$0.0040	\$588.80	5,244,730	\$6,483,356.67
FEBRUARY 1-19	2,522,360	\$1.27161	\$3,207,458.20	89,880	\$1.27501	\$114,597.90	153,490	\$0.0040	\$613.96	2,765,730	\$3,322,670.06
FEBRUARY 20-28	1,592,510	\$1.11451	\$1,774,868.32	79,610	\$1.11789	\$88,995.22	0	\$0.0040	\$0.00	1,672,120	\$1,863,863.54
MARCH	3,912,785	\$1.11451	\$4,360,158.54	170,560	\$1.11789	\$190,667.32	96,310	\$0.0040	\$385.24	4,179,655	\$4,551,211.10
APRIL	2,044,000	\$1.11451	\$2,278,058.44	119,540	\$1.11789	\$133,632.57	21,130	\$0.0040	\$84.52	2,184,670	\$2,411,775.53
MAY	801,140	\$1.11451	\$892,878.54	103,340	\$1.11789	\$115,522.75	15,220	\$0.0040	\$60.88	919,700	\$1,008,462.17
JUNE	674,250	\$1.11451	\$751,458.37	96,780	\$1.11789	\$108,189.39	7,770	\$0.0040	\$31.08	778,800	\$859,678.84
JULY	558,840	\$1.11451	\$622,832.77	87,960	\$1.11789	\$98,329.60	5,220	\$0.0040	\$20.88	652,020	\$721,183.25
AUGUST	591,840	\$1.11451	\$659,611.60	99,600	\$1.11789	\$111,341.84	7,230	\$0.0040	\$28.92	698,670	\$770,982.36
ADJ TO BOOKS	0		(\$32,440.01)	0		(\$200.57)					(\$32,640.59)
TOTAL	24,614,115		\$28,406,213.15	2,392,460		\$2,474,233.05	675,930		\$2,703.72	27,682,505	\$30,883,149.91

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
 SOUTHEASTERN MISSOURI DISTRICT (AREA S)
 SEPTEMBER 1, 2005 TO AUGUST 31, 2006

<u>MONTH</u>	<u>TARIFF SALES</u>	<u>TRANS SALES</u>	<u>TOTAL SALES</u>	<u>TOP RATE</u>	<u>TOP RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
SEPTEMBER 2005	839,270	1,717,592	2,556,862	\$0.0000	\$0.00	\$686,829.89
OCTOBER	1,144,310	1,845,463	2,989,773	\$0.0000	\$0.00	\$933,735.33
NOVEMBER	1,955,670	1,980,647	3,936,317	\$0.0000	\$0.00	\$1,574,745.14
DECEMBER	4,647,160	2,035,912	6,683,072	\$0.0000	\$0.00	\$5,727,296.62
JANUARY 2006	5,244,730	0	5,244,730	\$0.0000	\$0.00	\$6,483,356.67
FEBRUARY 1-19	2,765,730	3,949,844	6,715,574	\$0.0000	\$0.00	\$3,322,670.06
FEBRUARY 20-28	1,672,120	0	1,672,120	\$0.0000	\$0.00	\$1,863,863.54
MARCH	4,179,655	2,146,130	6,325,785	\$0.0000	\$0.00	\$4,551,211.10
APRIL	2,184,670	1,792,601	3,977,271	\$0.0000	\$0.00	\$2,411,775.53
MAY	919,700	1,758,260	2,677,960	\$0.0000	\$0.00	\$1,008,462.17
JUNE	778,800	1,622,743	2,401,543	\$0.0000	\$0.00	\$859,678.84
JULY	652,020	1,599,652	2,251,672	\$0.0000	\$0.00	\$721,183.25
AUGUST	<u>698,670</u>	<u>1,647,339</u>	<u>2,346,009</u>	\$0.0000	<u>\$0.00</u>	\$770,982.36
ADJ TO BOOKS						<u>(\$32,640.59)</u>
TOTAL	<u>27,682,505</u>	<u>22,096,183</u>	<u>49,778,688</u>		<u>\$0.00</u>	<u>\$30,883,149.91</u>

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 SOUTHEASTERN MISSOURI DISTRICT (AREA S)
 SEPTEMBER 1, 2005 TO AUGUST 30, 2006

Ending Balance as of:

	<u>Firm</u>	<u>Interest</u>	<u>Interruptible</u>	<u>Interest</u>
September 30, 2004	(\$1,281,832.93)	(\$5,073.49)	\$220,437.22	\$872.49
October 31, 2004	(\$332,606.04)	(\$1,385.97)	\$511,204.03	\$2,130.19
November 30, 2004	\$1,140,847.09	\$4,753.91	\$942,481.11	\$3,927.32
December 31, 2004	\$2,307,963.25	\$10,097.34	\$1,130,342.68	\$4,945.25
January 31, 2005	\$1,743,381.28	\$7,989.92	\$1,091,591.43	\$5,002.76
February 28, 2005	\$688,622.20	\$3,155.96	\$1,018,440.56	\$4,667.51
March 31, 2005	(\$26,660.34)	(\$127.76)	\$969,846.84	\$4,647.51
April 30, 2005	(\$1,211,582.50)	(\$5,805.90)	\$898,974.41	\$4,307.89
May 31, 2005	(\$1,760,012.67)	(\$8,800.06)	\$813,652.33	\$4,068.26
June 30, 2005	(\$1,719,252.51)	(\$8,953.87)	\$750,796.65	\$3,910.15
July 31, 2005	(\$1,697,017.25)	(\$8,838.07)	\$700,508.96	\$3,648.25
August 31, 2005	(\$1,586,357.40)	<u>(\$8,261.75)</u>	\$660,830.22	<u>\$3,441.60</u>
TOTAL		(\$21,249.74)		\$45,569.18

Atmos Energy Services

Natural Gas Prices

First of Month Prices Oct 06

Henry Hub	Houston Ship Channel	Waha
\$4.200	\$4.000	\$3.730

NYMEX Settle

Oct 06
\$4.201

Daily Prices as of 10/09/2006

Waha	Carthage	
\$3.930	\$4.205	
	Katy	Henry
	\$4.215	\$4.415

NYMEX Futures

Henry 10/06/2006

Nov 06	\$6.427
Dec 06	\$7.827
Jan 07	\$8.327
Feb 07	\$8.382
Mar 07	\$8.257
Apr 07	\$7.572
May 07	\$7.557
Jun 07	\$7.644
Jul 07	\$7.737
Aug 07	\$7.794
Sep 07	\$7.849
Oct 07	\$7.939
Average	\$7.776

Historical Data

NYMEX Strip Pricing (15 minute delay)
NYMEX Next Month Pricing (15 minute delay)

Click on Historical Data to see additional indexes and historical pricing information.