



October 20, 2005

VIA FEDERAL EXPRESS

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

FILED²

OCT 21 2005

**Missouri Public
Service Commission**

Dear Ms. Dale:

Atmos Energy Corporation herewith submits for filing the 8th Revised Sheet No 113 for Area P and 8th Revised Sheet No. 188 for Area U. Enclosed with Sheet No. 113 and Sheet No. 188 are the supplementary sheets setting forth the detailed calculations of such revised PGA for Area P and Area U.

This filing reflects an increase in rates for the Consolidated Division and the Neelyville Division. As a result of this filing a typical residential customer will experience approximately a 45 % increase in their bill from Atmos during this winter season compared to last year's winter heating season. This results in an increase in a typical winter heating bill of \$547 from last year to \$794 this winter heating season.

Your review and approval of these sheets to become effective November 4, 2005 are respectfully requested. Please address any correspondence to my attention at Atmos Energy Corporation, 5430 LBJ Freeway, Suite 600, Dallas, TX 75240-2601. If you have any questions, please feel free to contact me at (972) 855-3115.

Sincerely,

A handwritten signature in cursive script that reads "Judy Dunlap". To the right of the signature is a handwritten mark that appears to be "3 Jm-".

Judy Dunlap
Rate Analyst, Rate Administration

Enclosures

pc: Office of Public Counsel
Patricia Childers

For PGA filing effective November 1, 2005

Bowling Green & Hannibal/Canton

		<u>11/1/2005</u>			<u>4/1/2005</u>
<u>1.2627</u>	=	1.5572	1.1630		0.5698
0.8109			<u>0.2528</u>		<u>0.2528</u>
			1.4158 x 100 =	141.58	0.8226 x 100 =
				<u>7.25</u>	82.26
				148.83	<u>7.25</u>
					89.51
<u>148.83</u>	=	1.6627	=	66.27% Inc	
89.51					

Palmyra

		<u>11/1/2005</u>			<u>4/1/2005</u>
<u>1.2627</u>	=	1.5572	1.1630		0.5698
0.8109			<u>0.07495</u>		<u>0.07495</u>
			1.23795 x 100 =	123.795	0.64475 x 100 =
				<u>9.05</u>	64.475
				132.845	<u>9.05</u>
					73.525
<u>132.845</u>	=	1.8068	=	80.68% Inc	
73.53					

Neelyville

		<u>11/1/2005</u>			<u>4/1/2005</u>
<u>1.0257</u>	=	1.2347	0.8653		0.5534
0.8307			<u>0.2528</u>		<u>0.2528</u>
			1.1181 x 100 =	111.81	0.8062 x 100 =
				<u>7.25</u>	80.62
				119.06	<u>7.25</u>
					87.87
<u>119.06</u>	=	1.3550	=	35.50% Inc	
87.87					

Atmos Energy Corporation

Name of Issuing Corporation

FOR: AREA P

PURCHASED GAS ADJUSTMENT FOR ALL DISTRICTS*

SALES SERVICE PGA FACTORS:

	CONSOLIDATED DISTRICT						NEELYVILLE DISTRICT (D)	
	BOWLING GREEN (A)		HANNIBAL/CANTON (B)		PALMYRA (C)		FIRM	INTERRUPTIBLE
	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE		
Gas Charge Adjustment	\$ 1.2627	\$ 1.1893	\$ 1.2627	\$ 1.1893	\$ 1.2627	\$ 1.1893	\$ 1.0257	\$ 0.9361
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Actual Cost Adjustment	\$ (0.0997)	\$ (0.0727)	\$ (0.0997)	\$ (0.0727)	\$ (0.0997)	\$ (0.0727)	\$ (0.1604)	\$ (0.1472)
Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total PGA	\$ 1.1630	\$ 1.1166	\$ 1.1630	\$ 1.1166	\$ 1.1630	\$ 1.1166	\$ 0.8653	\$ 0.7889

* All rates are \$/Ccf.

TRANSPORTATION SERVICE PGA FACTORS:

Transportation Charges

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

DATE OF ISSUE: October 20, 2005DATE EFFECTIVE: November 4, 2005ISSUED BY: Patricia Childers

Name of Officer

Vice President-Rates and Regulatory Affairs

Title

Franklin, TN

Address

Atmos Energy Corporation

Name of Issuing Corporation

FOR: AREA U

PURCHASED GAS ADJUSTMENT FOR ALL DISTRICTS*

SALES SERVICE PGA FACTORS:

	CONSOLIDATED DISTRICT						NEELYVILLE DISTRICT (D)	
	BOWLING GREEN (A)		HANNIBAL/CANTON (B)		PALMYRA (C)		FIRM	INTERRUPTIBLE
	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE	FIRM	INTERRUPTIBLE		
Gas Charge Adjustment	\$ 1.2627	\$ 1.1893	\$ 1.2627	\$ 1.1893	\$ 1.2627	\$ 1.1893	\$ 1.0257	\$ 0.9361
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Actual Cost Adjustment	\$ (0.0997)	\$ (0.0727)	\$ (0.0997)	\$ (0.0727)	\$ (0.0997)	\$ (0.0727)		
Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.1604)	\$ (0.1472)
Total PGA	\$ 1.1630	\$ 1.1166	\$ 1.1630	\$ 1.1166	\$ 1.1630	\$ 1.1166	\$ 0.8653	\$ 0.7889

* All rates are \$/Ccf.

TRANSPORTATION SERVICE PGA FACTORS:

Transportation Charges

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

DATE OF ISSUE: October 20, 2005DATE EFFECTIVE: November 4, 2005ISSUED BY: Patricia Childers

Name of Officer

Vice President-Rates and Regulatory Affairs

Title

Franklin, TN

Address

EXHIBIT I

ATMOS ENERGY CORPORATION
GAS CHARGE ADJUSTMENT
AREA U
OLD NEELYVILLE DISTRICT

	<u>Rate Schedules</u>		<u>Volume of Gas</u>	<u>Current Rates</u>	<u>Current Cost</u>
<u>FIXED GAS COST</u>					
FACTOR D: Natural Gas Pipeline Company of America					
	FTS (D1)	Dth	2,376	\$10.7200	\$25,470.72
	DSS (D1)	Dth	485	\$5.7000	<u>\$2,764.50</u>
TOTAL FACTOR D					<u>\$28,235.22</u>
FIRM SALES (Ccf)					<u>315,063</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0896</u>
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
	Spot Market (TETCO)	Dth	11,895	\$13.4816	\$160,363.63
	Spot Market (NGPL)	Dth	8,331	\$13.4816	\$112,315.21
	Storage Withdrawals	Dth	<u>3,266</u>	\$6.8090	<u>\$22,238.19</u>
TOTAL FACTOR P			23,492		<u>\$294,917.03</u>
TOTAL SALES (Ccf)					<u>315,063</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (TOTAL FACTOR P)/TOTAL SALES					<u>\$0.9361</u>
<u>FERC APPROVED SURCHARGES</u>					
FACTOR T:					
	Texas Eastern				<u>\$0.00</u>
TOTAL FACTOR T					<u>\$0.00</u>
FACTOR T SALES (Ccf)					<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>\$1.0257</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.9361</u>

EXHIBIT I

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

	Rate <u>Schedules</u>	Volume of <u>Gas</u>	Current <u>Rates</u>	Current <u>Cost</u>
<u>FIXED GAS COST</u>				
FACTOR D:				
Panhandle Eastern Pipe Line Company				
WS Demand	Dth	12,960	\$3.3500	\$43,416.00
WS Capacity	Dth	108,000	\$0.4028	\$43,502.40
WS Injection	Dth	108,000	\$0.0033	\$356.40
WS Withdrawal	Dth	108,000	\$0.0033	\$356.40
FS Demand	Dth	114,132	\$2.9700	\$338,972.04
FS Capacity	Dth	399,468	\$0.4246	\$169,614.11
FS Injection	Dth	399,468	\$0.0385	\$15,379.52
FS Withdrawal	Dth	399,468	\$0.0385	\$15,379.52
EFT Demand (FS - Winter)	Dth	46,500	\$6.2800	\$292,020.00
EFT Demand (FS - Summer)	Dth	31,556	\$5.6800	\$179,238.08
TOTAL FACTOR D				<u>\$1,098,234.47</u>
FIRM SALES (Ccf)				<u>14,952,887</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES				<u>\$0.0734</u>
<u>ANNUALIZED GAS COSTS</u>				
FACTOR P:				
Spot Market	Commodity	Dth	944,036	\$13.4816
	Storage Withdrawals	Dth	<u>720,468</u>	\$8.8090
			1,664,504	
Panhandle Eastern Pipe Line Company				
EFT Demand	Dth	96,540	\$5.6800	\$548,347.20
EFT Demand (WS - Winter)	Dth	5,310	\$5.6800	\$30,160.80
EFT Demand (WS - Summer)	Dth	3,836	\$4.7100	\$18,067.56
IOS Demand	Dth	25,560	\$3.3500	\$85,626.00
IOS Capacity	Dth	213,000	\$0.4028	\$85,796.40
IOS Injection	Dth	213,000	\$0.0033	\$702.90
IOS Withdrawal	Dth	213,000	\$0.0033	<u>\$702.90</u>
TOTAL FACTOR P				<u>\$18,402,186.11</u>
TOTAL SALES (Ccf)				<u>15,473,474</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES				<u>\$1.1893</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>\$1.2627</u>
NON-FIRM GCA (FACTORS P+T)				<u>\$1.1893</u>

EXHIBIT II

ATMOS ENERGY CORPORATION
 CALCULATION OF ACA FACTOR
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)
 JUNE 1, 2004 THROUGH MAY 31, 2005

1. Invoiced Demand Cost (Exhibit II-A)	\$632,844.69
2. ACA Balance for the period June 1, 2003 to May 31, 2004	\$ (379,380.16)
3. Demand Cost Recovered (Exhibits II-B and II-D)	(\$647,708.65)
4. Interest on Under/(Over) Recovery	<u>(\$9,484.09)</u>
5. Demand Under/(Over)-Recovery	<u>(\$403,728.21)</u>
6. Invoiced Commodity Cost (Exhibit II-A)	\$10,880,400.70
7. ACA Balance for the period June 1, 2003 to May 31, 2004	\$ (3,313,683.98)
8. Commodity Cost Recovered (Exhibits II-B and II-D)	(\$8,621,595.73)
9. Interest on Under/(Over) Recovery	<u>(\$69,741.05)</u>
10. Commodity Under/(Over)-Recovery	<u>(\$1,124,620.06)</u>
11. Invoiced Take-or-Pay Cost (Exhibit II-A)	\$0.00
12. TOP ACA Balance for the period June 1, 2003 to May 31, 2004	\$0.00
13. Take-or-Pay Cost Recovered (Exhibit II-C)	<u>\$0.00</u>
14. Take-or-Pay Under/(Over)-Recovery - Transferred to Gas Costs	<u>\$0.00</u>
15. Firm Sales	<u>14,952,887</u>
16. Demand ACA (Item 5 divided by Item 15)	<u>(\$0.0270)</u>
17. Total Sales (exluding transportation sales)	<u>15,473,474</u>
18. Total Sales (including transportation sales)	<u>16,709,544</u>
19. Commodity ACA (Item 10 divided by Item 17)	<u>(\$0.0727)</u>
20. Take-or-Pay ACA (Item 14 divided by Item 18)	<u>\$0.0000</u>
21. Total ACA Applicable to Firm Customers (Items 16+19+20)	<u>(\$0.0997)</u>
22. Total ACA Applicable to Non-Firm Customers (Items 19+20)	<u>(\$0.0727)</u>
23. Total ACA Applicable to Transportation Customers (Item 20)	<u>\$0.0000</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)
JUNE 1, 2004 THROUGH MAY 31, 2005

PANHANDLE EASTERN PIPELINE COMPANY										PROPANE		SPOT MARKET						
MONTH	FSWS DEMAND	EFT DEMAND	LOS DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	FSWS IN/WITH	TRANS COST	STORAGE COST	HEDGING COSTS	COMMODITY VOLUME	RATE	COMMODITY COST	CASHOUTS	STORAGE INJECTION	STORAGE WITHDRAWALS	TOTAL GAS COST	
JUNE, 2004	\$52,513.86	\$75,699.80	\$14,285.20	135,132	\$0.0142	\$1,929.11	\$231.38	\$902.05	\$0.00	\$0.00	114,300	\$8.1250	\$700,082.16	\$837.53	(\$508,950.38)	\$0.00	\$337,540.49	
JULY	\$52,513.86	\$77,879.94	\$14,285.20	151,510	\$0.0166	\$2,517.03	\$281.84	\$1,066.94	\$0.00	\$0.00	129,890	\$5.9270	\$769,862.83	(\$34.52)	(\$584,603.86)	\$17,051.66	\$350,620.72	
AUGUST	\$52,513.86	\$78,892.75	\$14,285.20	146,611	\$0.0144	\$2,106.12	\$268.84	\$1,178.33	\$0.00	\$0.00	134,385	\$5.7003	\$766,039.85	(\$86.30)	(\$623,192.61)	\$0.00	\$285,896.04	
SEPTEMBER	\$52,513.86	\$98,079.68	\$14,285.40	92,205	\$0.0073	\$676.47	\$41.72	\$1,233.03	\$0.00	\$0.00	60,150	\$4.8148	\$289,613.04	\$252.02	(\$110,408.27)	\$46,236.09	\$380,922.96	
OCTOBER	\$52,513.86	\$90,702.20	\$14,285.20	160,773	\$0.0079	\$1,265.24	\$23.94	\$2,361.81	\$0.00	\$0.00	90,995	\$4.8600	\$485,977.68	\$1,656.32	(\$142,890.20)	\$32,429.01	\$538,325.06	
NOVEMBER	\$52,513.86	\$163,440.53	\$14,285.20	298,049	\$0.0102	\$2,924.22	\$59.06	\$5,523.06	\$0.00	(\$70,017.80)	156,270	\$7.3440	\$1,147,844.59	\$1,425.54	(\$156,295.62)	\$171,590.02	\$1,333,098.46	
DECEMBER	\$52,513.86	\$159,761.89	\$14,285.20	377,475	\$0.0080	\$3,144.80	\$341.51	\$10,688.96	\$27,582.33	(\$59,557.51)	144,973	\$6.5893	\$955,266.13	(\$2,825.85)	(\$20,110.35)	\$689,654.99	\$1,827,745.95	
JANUARY, 2005	\$52,513.86	\$160,402.27	\$14,285.20	446,425	\$0.0074	\$3,329.25	\$407.24	\$10,481.13	\$7,555.70	\$71,308.68	174,960	\$5.9193	\$1,035,633.38	(\$8,531.94)	(\$4,403.74)	\$978,515.30	\$2,217,476.33	
FEBRUARY	\$52,513.86	\$155,368.21	\$14,285.20	336,304	\$0.0064	\$2,154.23	\$123.44	\$7,260.55	\$0.00	\$59,993.50	161,000	\$5.8484	\$941,597.09	\$6,379.43	(\$34,046.57)	\$388,396.18	\$1,594,015.12	
MARCH	\$52,513.86	\$139,328.61	\$14,285.20	220,703	\$0.0088	\$1,937.30	\$443.66	\$7,289.66	\$0.00	\$15,685.46	35,100	\$5.7541	\$201,969.57	(\$9,912.91)	(\$1,641.14)	\$1,078,429.69	\$1,501,528.95	
APRIL	\$52,513.86	\$69,640.37	\$14,285.20	269,303	\$0.0066	\$1,789.58	\$241.49	\$2,957.44	\$0.00	\$0.00	163,500	\$6.7366	\$1,101,270.00	\$9,666.87	(\$616,065.27)	\$38,087.24	\$675,384.78	
MAY	\$52,513.86	\$69,378.35	\$14,285.20	227,553	\$0.0063	\$1,974.85	\$214.33	\$2,802.68	\$0.00	\$0.00	131,750	\$6.5364	\$861,164.50	(\$1,211.18)	(\$535,063.60)	\$27,029.26	\$513,128.25	
TOTAL	\$630,168.25	\$1,327,569.79	\$171,422.60	2,865,063		\$26,749.20	\$2,678.43	\$53,725.64	\$35,138.03	\$17,412.33	1,508,273		\$9,258,131.02	(\$4,385.99)	(\$3,347,631.62)	\$3,388,389.44	\$11,556,385.13	

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)
 JUNE 1, 2004 THROUGH MAY 31, 2005

<u>MONTH</u>	<u>TARIFF SALES</u>	<u>TRANS SALES</u>	<u>TOTAL SALES</u>	<u>TOP RATE</u>	<u>TOP RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2004	346,199	65,700	411,899	\$0.0000	\$0.00	\$247,564.89
JULY	354,232	63,200	417,432	\$0.0000	\$0.00	\$253,837.63
AUGUST	290,331	67,820	358,151	\$0.0000	\$0.00	\$207,213.30
SEPTEMBER	407,918	68,230	476,148	\$0.0000	\$0.00	\$289,732.32
OCTOBER	573,775	93,180	666,955	\$0.0000	\$0.00	\$406,444.94
NOVEMBER	987,833	124,850	1,112,683	\$0.0000	\$0.00	\$678,733.11
DECEMBER	2,121,821	165,150	2,286,971	\$0.0000	\$0.00	\$1,200,052.93
JANUARY, 2005	3,221,313	179,200	3,400,513	\$0.0000	\$0.00	\$1,853,488.99
FEBRUARY	2,743,395	140,370	2,883,765	\$0.0000	\$0.00	\$1,558,331.73
MARCH	2,254,332	145,460	2,399,792	\$0.0000	\$0.00	\$1,326,642.89
APRIL	1,383,005	64,090	1,447,095	\$0.0000	\$0.00	\$817,435.84
MAY	<u>789,320</u>	<u>58,820</u>	<u>848,140</u>	\$0.0000	<u>\$0.00</u>	\$438,038.55
						<u>(\$8,212.74)</u>
TOTAL	<u>15,473,474</u>	<u>1,236,070</u>	<u>16,709,544</u>		<u>\$0.00</u>	<u>\$9,269,304.38</u>

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM TRANSPORTATION CUSTOMERS
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)
 JUNE 1, 2004 THROUGH MAY 31, 2005

<u>MONTH</u>	<u>FIRM SALES</u>	<u>DEMAND RATE</u>	<u>DEMAND RECOVERIES</u>	<u>TOTAL SALES</u>	<u>COMMODITY RATE</u>	<u>LESS AVOIDED COMMODITY COST</u>	<u>NET RATE</u>	<u>COMMODITY RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2004	0	\$0.0431	0	0	\$0.6822	\$0.0000	\$0.6822	\$0.00	\$0.00
JULY	0	\$0.0431	0	0	\$0.6822	\$0.0000	\$0.6822	\$0.00	\$0.00
AUGUST	0	\$0.0431	0	0	\$0.6822	\$0.0000	\$0.6822	\$0.00	\$0.00
SEPTEMBER	0	\$0.0431	0	0	\$0.6822	\$0.0000	\$0.6822	\$0.00	\$0.00
OCTOBER	0	\$0.0431	0	0	\$0.6822	\$0.0000	\$0.6822	\$0.00	\$0.00
NOVEMBER	0	\$0.0431	0	0	\$0.6822	\$0.0000	\$0.6822	\$0.00	\$0.00
DECEMBER	0	\$0.0453	0	0	\$0.5539	\$0.0000	\$0.5539	\$0.00	\$0.00
JANUARY, 2005	0	\$0.0453	0	0	\$0.5539	\$0.0000	\$0.5539	\$0.00	\$0.00
FEBRUARY	0	\$0.0453	0	0	\$0.5539	\$0.0000	\$0.5539	\$0.00	\$0.00
MARCH	0	\$0.0453	0	0	\$0.5539	\$0.0000	\$0.5539	\$0.00	\$0.00
APRIL	0	\$0.0453	0	0	\$0.5539	\$0.0000	\$0.5539	\$0.00	\$0.00
MAY	0	\$0.0453	0	0	\$0.5245	<u>\$0.0000</u>	\$0.5245	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	<u>0</u>		<u>0</u>	<u>0</u>				<u>\$0.00</u>	<u>\$0.00</u>

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM TARIFF CUSTOMERS
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)
 JUNE 1, 2004 THROUGH MAY 31, 2005

<u>MONTH</u>	<u>FIRM SALES</u>	<u>DEMAND RATE</u>	<u>DEMAND RECOVERIES</u>	<u>FIRM & INTERRUPTIBLE SALES</u>	<u>COMMODITY RATE</u>	<u>COMMODITY RECOVERIES</u>	<u>SCHOOL PILOT PROGRAM SALES</u>	<u>AGGREGATION & BALANCING FACTOR</u>	<u>SCHOOL PILOT PROGRAM RECOVERIES</u>	<u>TOTAL SALES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2004	326,644	\$0.0431	\$14,078.36	342,232	\$0.6822	\$233,470.67	3,967	\$0.0040	\$15.87	346,199	\$247,564.89
JULY	336,962	\$0.0431	\$14,523.06	350,778	\$0.6822	\$239,300.75	3,454	\$0.0040	\$13.82	354,232	\$253,837.63
AUGUST	272,977	\$0.0431	\$11,765.31	286,474	\$0.6822	\$195,432.56	3,857	\$0.0040	\$15.43	290,331	\$207,213.30
SEPTEMBER	363,331	\$0.0431	\$15,659.57	401,712	\$0.6822	\$274,047.93	6,206	\$0.0040	\$24.82	407,918	\$289,732.32
OCTOBER	522,378	\$0.0431	\$22,514.49	562,718	\$0.6822	\$383,886.22	11,057	\$0.0040	\$44.23	573,775	\$406,444.94
NOVEMBER	869,573	\$0.0431	\$37,478.60	939,698	\$0.6822	\$641,061.98	48,135	\$0.0040	\$192.54	987,833	\$678,733.11
DECEMBER	1,930,440	\$0.0453	\$87,448.93	2,007,850	\$0.5539	\$1,112,148.12	113,971	\$0.0040	\$455.88	2,121,821	\$1,200,052.93
JANUARY, 2005	3,038,420	\$0.0453	\$137,640.43	3,096,860	\$0.5539	\$1,715,350.75	124,453	\$0.0040	\$497.81	3,221,313	\$1,853,488.99
FEBRUARY	2,560,010	\$0.0453	\$115,968.45	2,603,000	\$0.5539	\$1,441,801.70	140,395	\$0.0040	\$561.58	2,743,395	\$1,558,331.73
MARCH	2,173,240	\$0.0453	\$98,447.77	2,217,090	\$0.5539	\$1,228,046.15	37,242	\$0.0040	\$148.97	2,254,332	\$1,326,642.89
APRIL	1,343,640	\$0.0453	\$60,866.89	1,365,770	\$0.5539	\$756,500.00	17,235	\$0.0040	\$68.94	1,383,005	\$817,435.84
MAY	691,320	\$0.0453	\$31,316.80	775,340	\$0.5245	\$406,665.83	13,980	\$0.0040	\$55.92	789,320	\$438,038.55
ADJ TO BOOKS	<u>0</u>	\$0.0000	<u>\$0.00</u>	<u>0</u>	\$0.0000	<u>(\$8,212.74)</u>	<u>0</u>	<u>\$0.0040</u>	<u>\$0.00</u>	<u>0</u>	<u>(\$8,212.74)</u>
TOTAL	<u>14,428,935</u>		<u>\$647,708.65</u>	<u>14,949,522</u>		<u>\$8,619,499.92</u>	<u>523,952</u>		<u>\$2,095.81</u>	<u>15,473,474</u>	<u>\$9,269,304.38</u>

EXHIBIT II-E

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)
 JUNE 1, 2004 THROUGH MAY 31, 2005

Average of Ending and Beginning Balances Plus Interest as of:

	<u>Demand</u>	<u>Interest</u>	<u>Commodity</u>	<u>Interest</u>
June 30, 2004	(\$360,867.51)	(\$676.63)	(\$3,477,113.35)	(\$6,519.59)
July 31, 2004	(\$324,465.98)	(\$608.37)	(\$3,436,162.05)	(\$6,442.80)
August 31, 2004	(\$284,820.97)	(\$593.28)	(\$3,390,540.47)	(\$7,062.50)
September 30, 2004	(\$245,864.29)	(\$563.52)	(\$3,341,666.51)	(\$7,659.10)
October 31, 2004	(\$212,404.66)	(\$486.83)	(\$3,263,730.89)	(\$7,480.47)
November 30, 2004	(\$189,845.85)	(\$474.61)	(\$2,914,769.75)	(\$7,286.92)
December 31, 2004	(\$199,595.46)	(\$540.50)	(\$2,282,209.95)	(\$6,180.22)
January 31, 2005	(\$259,251.91)	(\$702.05)	(\$1,725,979.51)	(\$4,673.95)
February 28, 2005	(\$333,277.15)	(\$972.17)	(\$1,451,263.98)	(\$4,233.34)
March 31, 2005	(\$387,687.85)	(\$1,211.52)	(\$1,290,254.70)	(\$4,032.05)
April 30, 2005	(\$414,488.75)	(\$1,295.28)	(\$1,245,415.01)	(\$3,891.92)
May 31, 2005	(\$407,838.82)	<u>(\$1,359.33)</u>	(\$1,283,583.96)	<u>(\$4,278.19)</u>
TOTALS		(\$9,484.09)		(\$69,741.05)

EXHIBIT II

ATMOS ENERGY CORPORATION
 CALCULATION OF ACA FACTOR
 NEELYVILLE, MISSOURI (AREA U)
 JUNE 1, 2004 TO MAY 31, 2005

1. Invoiced Demand Cost (Exhibit II-A)	\$21,148.68
2. ACA Balance for the period June 1, 2003 to May 31, 2004	(\$4,245.63)
3. Demand Cost Recovered (Exhibit II-B)	(\$21,066.78)
4. Interest on Under/(Over) Recovery	<u>(\$2.99)</u>
5. Demand Under/(Over)-Recovery	<u>(\$4,166.72)</u>
6. Invoiced Commodity Cost (Exhibit II-A)	\$222,760.26
7. ACA Balance for the period June 1, 2003 to May 31, 2004	(\$84,843.88)
8. Commodity Cost Recovered (Exhibit II-B)	(\$182,121.14)
9. Interest on Under/(Over) Recovery	<u>(\$2,188.13)</u>
10. Commodity Under/(Over)-Recovery	<u>(\$46,392.89)</u>
11. Invoiced Take-or-Pay Cost (Exhibit II-A)	\$0.00
12. TOP ACA Balance for the period June 1, 2003 to May 31, 2004	\$0.00
13. Take-or-Pay Cost Recovered (Exhibit II-C)	<u>\$0.00</u>
14. Take-or-Pay Under/(Over)-Recovery	<u>\$0.00</u>
15. Firm Sales	<u>315.063</u>
16. Demand ACA (Item 5 divided by Item 15)	<u>(\$0.0132)</u>
17. Total Sales	<u>315.063</u>
18. Commodity ACA (Item 10 divided by Item 17)	<u>(\$0.1472)</u>
19. Take-or-Pay ACA (Item 14 divided by Item 17)	<u>\$0.0000</u>
20. Total ACA Applicable to Firm Customers (Items 16+18+19)	<u>(\$0.1604)</u>
21. Total ACA Applicable to Non-Firm Customers (Items 18+19)	<u>(\$0.1472)</u>
22. Total ACA Applicable to Transportation Customers (Item 19)	<u>\$0.0000</u>

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 NEELYVILLE, MISSOURI (AREA U)
 JUNE 1, 2004 TO MAY 31, 2005

MONTH	NATURAL PIPELINE COMPANY OF AMERICA					STORAGE		SPOT MARKET			TEXAS EASTERN TRANSMISSION CORPORATION				
	FT DEMAND	STORAGE DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	STORAGE COST	COMMODITY VOLUME	RATE	COMMODITY COST	DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	HEDGING COSTS	TOTAL GAS COST
JUNE, 2004	\$1,053.63	\$463.05	350	(\$0.3469)	(\$121.43)	(\$1,803.28)	827	\$6.2762	\$5,190.41	\$507.03	103	(\$4.9483)	(\$509.67)	\$0.00	\$4,779.74
JULY	\$1,053.63	\$463.05	351	\$0.0125	\$4.38	(\$3,581.34)	1,111	\$5.8714	\$6,523.07	\$507.03	52	\$1.8513	\$96.27	\$0.00	\$5,066.09
AUGUST	\$1,047.40	\$461.02	383	(\$0.1379)	(\$52.83)	(\$1,537.13)	899	\$5.7281	\$5,149.58	\$507.74	158	(\$1.5340)	(\$242.37)	\$0.00	\$5,333.41
SEPTEMBER	\$1,047.40	\$461.02	450	\$0.0372	\$16.76	(\$76.36)	614	\$5.0804	\$3,119.35	\$507.74	16	(\$51.7175)	(\$827.48)	\$0.00	\$4,248.43
OCTOBER	\$1,047.40	\$461.02	715	\$0.5947	\$425.20	(\$48.33)	1,006	\$5.5015	\$5,534.50	\$1.27	190	(\$3.4761)	(\$660.46)	\$0.00	\$6,760.60
NOVEMBER	\$1,244.41	\$461.02	2,122	\$0.0139	\$29.56	\$1,522.98	3,086	\$6.9574	\$21,470.48	\$1.27	961	(\$0.4085)	(\$392.57)	(\$427.24)	\$23,909.91
DECEMBER	\$1,244.41	\$461.02	5,123	\$0.1912	\$979.73	\$3,779.34	6,741	\$6.7807	\$45,708.80	\$3.39	4,609	(\$0.1064)	(\$490.22)	(\$946.48)	\$50,739.99
JANUARY, 2005	\$1,244.41	\$461.02	5,200	\$0.4282	\$2,226.75	\$4,162.92	7,193	\$5.9032	\$42,461.83	\$2.12	2,214	\$0.6916	\$1,531.18	\$4,715.22	\$56,805.45
FEBRUARY	\$1,244.41	\$461.02	3,719	\$0.5030	\$1,870.77	\$3,522.84	4,964	\$5.9371	\$29,471.89	\$2.12	1,562	(\$1.6567)	(\$2,587.69)	\$274.90	\$34,260.26
MARCH	\$1,244.41	\$461.02	3,271	\$0.2088	\$683.13	\$729.08	4,689	\$5.8913	\$27,624.14	\$2.12	1,385	(\$1.3861)	(\$1,919.71)	\$600.31	\$29,424.50
APRIL	\$1,047.40	\$461.02	1,153	\$0.0061	\$7.07	(\$581.71)	1,898	\$6.6930	\$12,703.35	\$2.12	486	\$3.0426	\$1,478.70	\$0.00	\$15,117.95
MAY	\$1,047.40	\$461.02	655	\$0.3439	\$225.23	(\$2,041.53)	1,214	\$6.6240	\$8,041.48	\$2.12	159	(\$1.7177)	(\$273.11)	\$0.00	\$7,462.61
TOTAL	\$13,566.31	\$5,536.30	23,492		\$6,294.32	\$4,047.48	34,242		\$212,998.88	\$2,046.07	11,895		(\$4,797.13)	\$4,216.71	\$243,908.94

EXHIBIT II-B

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM TARIFF CUSTOMERS
 NEELYVILLE, MISSOURI (AREA U)
 JUNE 1, 2004 TO MAY 31, 2005

<u>MONTH</u>	<u>FIRM SALES</u>	<u>DEMAND RATE</u>	<u>DEMAND RECOVERIES</u>	<u>TOTAL SALES</u>	<u>COMMODITY RATE</u>	<u>COMMODITY RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2004	5,254	\$0.0505	\$265.33	5,254	\$0.6813	\$3,579.55	\$3,844.88
JULY	5,758	\$0.0505	\$290.78	5,758	\$0.6813	\$3,922.93	\$4,213.71
AUGUST	4,067	\$0.0505	\$205.38	4,067	\$0.6813	\$2,770.85	\$2,976.23
SEPTEMBER	6,151	\$0.0505	\$310.63	6,151	\$0.6813	\$4,190.68	\$4,501.31
OCTOBER	7,144	\$0.0505	\$360.77	7,144	\$0.6813	\$4,867.21	\$5,227.98
NOVEMBER	12,429	\$0.0505	\$627.66	12,429	\$0.6813	\$8,467.88	\$9,095.54
DECEMBER	42,490	\$0.0693	\$2,944.56	42,490	\$0.5668	\$24,083.33	\$27,027.89
JANUARY, 2005	80,940	\$0.0693	\$5,609.14	80,940	\$0.5668	\$45,876.79	\$51,485.93
FEBRUARY	62,820	\$0.0693	\$4,353.43	62,820	\$0.5668	\$35,606.38	\$39,959.81
MARCH	46,920	\$0.0693	\$3,251.56	46,920	\$0.5668	\$26,594.26	\$29,845.82
APRIL	28,230	\$0.0693	\$1,956.34	28,230	\$0.5668	\$16,000.76	\$17,957.10
MAY	12,860	\$0.0693	\$891.20	12,860	\$0.4841	\$6,225.53	\$7,116.73
ADJ TO BOOKS	<u>0</u>	\$0.0000	<u>\$0.00</u>	<u>0</u>	\$0.0000	<u>(\$65.01)</u>	<u>(\$65.01)</u>
TOTAL	<u>315,063</u>		<u>\$21,066.78</u>	<u>315,063</u>		<u>\$182,121.14</u>	<u>\$203,187.92</u>

EXHIBIT II-C

ATMOS ENERGY CORPORATION
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS
 NEELYVILLE, MISSOURI (AREA U)
 JUNE 1, 2004 TO MAY 31, 2005

<u>MONTH</u>	<u>TARIFF SALES</u>	<u>TRANSPORTATION SALES</u>	<u>TOTAL SALES</u>	<u>TOP RATE</u>	<u>TOP RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2004	5,254	0	5,254	\$0.0000	\$0.00	\$3,844.88
JULY	5,758	0	5,758	\$0.0000	\$0.00	\$4,213.71
AUGUST	4,067	0	4,067	\$0.0000	\$0.00	\$2,976.23
SEPTEMBER	6,151	0	6,151	\$0.0000	\$0.00	\$4,501.31
OCTOBER	7,144	0	7,144	\$0.0000	\$0.00	\$5,227.98
NOVEMBER	12,429	0	12,429	\$0.0000	\$0.00	\$9,095.54
DECEMBER	42,490	0	42,490	\$0.0000	\$0.00	\$27,027.89
JANUARY, 2005	80,940	0	80,940	\$0.0000	\$0.00	\$51,485.93
FEBRUARY	62,820	0	62,820	\$0.0000	\$0.00	\$39,959.81
MARCH	46,920	0	46,920	\$0.0000	\$0.00	\$29,845.82
APRIL	28,230	0	28,230	\$0.0000	\$0.00	\$17,957.10
MAY	<u>12,860</u>	<u>0</u>	<u>12,860</u>	\$0.0000	<u>\$0.00</u>	\$7,116.73
						<u>(\$65.01)</u>
TOTAL	<u>315,063</u>	<u>0</u>	<u>315,063</u>		<u>\$0.00</u>	<u>\$203,187.92</u>

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM TRANSPORTATION CUSTOMERS
 NEELYVILLE, MISSOURI (AREA U)
 JUNE 1, 2004 TO MAY 31, 2005

<u>MONTH</u>	<u>FIRM SALES</u>	<u>DEMAND RATE</u>	<u>DEMAND RECOVERIES</u>	<u>TOTAL SALES</u>	<u>COMMODITY RATE</u>	LESS AVOIDED <u>COMMODITY COST</u>	<u>NET RATE</u>	<u>COMMODITY RECOVERIES</u>	<u>TOTAL RECOVERIES</u>
JUNE, 2004	0	\$0.0505	\$0.00	0	\$0.6813	\$0.0000	\$0.6813	\$0.00	\$0.00
JULY	0	\$0.0505	\$0.00	0	\$0.6813	\$0.0000	\$0.6813	\$0.00	\$0.00
AUGUST	0	\$0.0505	\$0.00	0	\$0.6813	\$0.0000	\$0.6813	\$0.00	\$0.00
SEPTEMBER	0	\$0.0505	\$0.00	0	\$0.6813	\$0.0000	\$0.6813	\$0.00	\$0.00
OCTOBER	0	\$0.0505	\$0.00	0	\$0.6813	\$0.0000	\$0.6813	\$0.00	\$0.00
NOVEMBER	0	\$0.0505	\$0.00	0	\$0.6813	\$0.0000	\$0.6813	\$0.00	\$0.00
DECEMBER	0	\$0.0693	\$0.00	0	\$0.5668	\$0.0000	\$0.5668	\$0.00	\$0.00
JANUARY, 2005	0	\$0.0693	\$0.00	0	\$0.5668	\$0.0000	\$0.5668	\$0.00	\$0.00
FEBRUARY	0	\$0.0693	\$0.00	0	\$0.5668	\$0.0000	\$0.5668	\$0.00	\$0.00
MARCH	0	\$0.0693	\$0.00	0	\$0.5668	\$0.0000	\$0.5668	\$0.00	\$0.00
APRIL	0	\$0.0693	\$0.00	0	\$0.5668	\$0.0000	\$0.5668	\$0.00	\$0.00
MAY	<u>0</u>	\$0.0693	<u>\$0.00</u>	<u>0</u>	\$0.4841	\$0.0000	\$0.4841	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	<u>0</u>		<u>\$0.00</u>	<u>0</u>				<u>\$0.00</u>	<u>\$0.00</u>

EXHIBIT II-E

ATMOS ENERGY CORPORATION
 CALCULATION OF INTEREST ON UNDER/(OVER) ACA BALANCE
 NEELYVILLE, MISSOURI (AREA U)
 JUNE 1, 2004 TO MAY 31, 2005

Average of Ending and Beginning Balances Plus Interest as of:

	<u>Demand</u>	<u>Interest</u>	<u>Commodity</u>	<u>Interest</u>
June 30, 2004	(\$3,017.44)	(\$5.66)	(\$93,833.58)	(\$175.94)
July 31, 2004	(\$1,271.79)	(\$2.38)	(\$94,685.78)	(\$177.54)
August 31, 2004	\$500.07	\$1.04	(\$94,853.14)	(\$197.58)
September 30, 2004	\$2,258.23	\$5.18	(\$95,559.08)	(\$219.02)
October 31, 2004	\$3,685.45	\$8.45	(\$96,346.21)	(\$220.83)
November 30, 2004	\$4,799.43	\$12.00	(\$89,286.62)	(\$223.22)
December 31, 2004	\$4,721.08	\$12.78	(\$70,007.91)	(\$189.58)
January 31, 2005	\$2,152.42	\$5.83	(\$52,983.72)	(\$143.48)
February 28, 2005	(\$1,121.32)	(\$3.27)	(\$49,895.38)	(\$145.54)
March 31, 2005	(\$3,216.27)	(\$10.05)	(\$50,857.51)	(\$158.93)
April 30, 2005	(\$4,211.17)	(\$13.16)	(\$51,459.75)	(\$160.81)
May 31, 2005	(\$4,124.40)	<u>(\$13.75)</u>	(\$52,703.70)	<u>(\$175.66)</u>
TOTALS		(\$2.99)		(\$2,188.13)



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Market		Open	High	Low	Last	Change	Time
NGX5	Nov 2005	13.270	13.460	13.150	13.226	0.000	set 14:54
NGZ5	Dec 2005	13.750	13.960	13.680	13.762	0.000	set 14:53
NGF6	Jan 2006	14.050	14.300	14.030	14.141	0.000	set 14:30

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NGG6	Feb 2006	13.910	14.140	13.900	14.011	0.000	set 14:28
NGH6	Mar 2006	13.520	13.700	13.470	13.601	0.000	set 14:26
NGJ6	Apr 2006	10.650	10.770	10.550	10.671	0.000	set 14:30
NGK6	May 2006	10.130	10.250	10.110	10.216	0.000	set 14:28
NGM6	Jun 2006	10.180	10.220	10.130	10.216	0.000	set 14:23
NGN6	Jul 2006	10.170	10.210	10.160	10.246	0.000	set 14:07
NGQ6	Aug 2006	10.200	10.250	10.200	10.276	0.000	set 13:59
NGU6	Sep 2006	10.140	10.250	10.140	10.251	0.000	set 14:30
NGV6	Oct 2006	10.160	10.330	10.160	10.281	0.000	set 14:52
NGX6	Nov 2006	10.700	10.700	10.630	10.706	0.000	set 14:22
NGZ6	Dec 2006	11.100	11.120	10.900	11.111	0.000	set 14:24
NGF7	Jan 2007	11.420	11.420	11.350	11.431	0.000	set 11:38
NGG7	Feb 2007	11.330	11.400	11.185	11.331	0.000	set 13:12
NGH7	Mar 2007	11.030	11.030	11.030	11.031	0.000	set 11:56
NGJ7	Apr 2007	8.900	8.900	8.800	8.891	0.000	set 11:21
NGK7	May 2007	8.520	8.520	8.520	8.491	0.000	set 14:52
NGM7	Jun 2007	8.640	8.640	8.640	8.527	0.000	set 13:50
NGN7	Jul 2007	8.500	8.500	8.500	8.562	0.000	set 13:34
NGQ7	Aug 2007	8.720	8.720	8.720	8.597	0.000	set 13:39
NGU7	Sep 2007	8.950	8.970	8.950	8.577	0.000	set 11:54
NGV7	Oct 2007	8.640	8.640	8.640	8.611	0.000	set 10:13
NGX7	Nov 2007	9.110	9.110	9.110	9.071	0.000	set 10:13
NGZ7	Dec 2007	9.560	9.560	9.300	9.521	0.000	set 13:34
NGF8	Jan 2008	9.910	9.910	9.820	9.861	0.000	set 14:00
NGG8	Feb 2008	9.850	9.850	9.850	9.791	0.000	set 10:14
NGH8	Mar 2008	9.600	9.600	9.600	9.541	0.000	set 10:14