



October 16, 2006

VIA 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:

Atmos Energy Corporation herewith submits for filing the 10<sup>th</sup> Revised Sheet No 113 for Area P and 10<sup>th</sup> 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 a decrease in rates for the Consolidated Division and an increase in rates for the Neelyville Division. As a result of this filing a typical residential customer in the Consolidated Division will experience approximately a 6% decrease during this winter season while the Neelyville Division will experience an increase of approximately 60%.

Your review and approval of these sheets to become effective November 1, 2006 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".

Judy Dunlap  
Rate Analyst, Rate Administration

Enclosures

pc: Office of Public Counsel  
Patricia Childers

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	\$ 0.9307	\$ 0.8550	\$ 0.9307	\$ 0.8550	\$ 0.9307	\$ 0.8550	\$ 1.0124	\$ 0.9196
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Actual Cost Adjustment	\$ (0.0900)	\$ (0.0607)	\$ (0.0900)	\$ (0.0607)	\$ (0.0900)	\$ (0.0607)		
Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1655	\$ 0.1858
Total PGA	\$ 0.8407	\$ 0.7943	\$ 0.8407	\$ 0.7943	\$ 0.8407	\$ 0.7943	\$ 1.1779	\$ 1.1054

\* 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 16, 2006DATE EFFECTIVE: November 1, 2006ISSUED 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 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	\$ 0.9307	\$ 0.8550	\$ 0.9307	\$ 0.8550	\$ 0.9307	\$ 0.8550	\$ 1.0124	\$ 0.9196
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Take-Or-Pay Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Actual Cost Adjustment	\$ (0.0900)	\$ (0.0607)	\$ (0.0900)	\$ (0.0607)	\$ (0.0900)	\$ (0.0607)		
Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1655	\$ 0.1858
Total PGA	\$ 0.8407	\$ 0.7943	\$ 0.8407	\$ 0.7943	\$ 0.8407	\$ 0.7943	\$ 1.1779	\$ 1.1054

\* 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 16, 2006DATE EFFECTIVE: November 1, 2006ISSUED BY: Patricia Childers

Name of Officer

Vice President-Rates and Regulatory Affairs

Title

Franklin, TN

Address

## EXHIBIT I

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

	<u>Rate</u> <u>Schedules</u>		<u>Volume of</u> <u>Gas</u>	<u>Current</u> <u>Rates</u>	<u>Current</u> <u>Cost</u>
<b><u>FIXED GAS COST</u></b>					
FACTOR D:					
Panhandle Eastern Pipe Line Company					
WS Demand	Dth	12,960	\$3.3500	\$43,416.00	
WS Capacity	Dth	108,000	\$0.4028	\$43,502.40	
WS Injection	Dth	108,000	\$0.0033	\$356.40	
WS Withdrawal	Dth	108,000	\$0.0033	\$356.40	
FS Demand	Dth	114,132	\$3.3500	\$382,342.20	
FS Capacity	Dth	399,468	\$0.4028	\$160,905.71	
FS Injection	Dth	399,468	\$0.0033	\$1,318.24	
FS Withdrawal	Dth	399,468	\$0.0033	\$1,318.24	
EFT Demand (FS - Winter)	Dth	46,500	\$5.6800	\$264,120.00	
EFT Demand (FS - Summer)	Dth	31,556	\$4.7100	\$148,628.76	
TOTAL FACTOR D					<u>\$1,046,264.35</u>
FIRM SALES (Ccf)					<u>13,818,250</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0757</u>
<b><u>ANNUALIZED GAS COSTS</u></b>					
FACTOR P:					
Spot Market	Commodity	Dth	867,984	\$8.9855	\$7,799,270.23
	Storage Withdrawals	Dth	<u>649,482</u>	\$6.0660	\$3,939,757.81
			1,517,466		
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	\$702.90	
TOTAL FACTOR P					<u>\$12,508,431.80</u>
TOTAL SALES (Ccf)					<u>14,630,320</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (Total Factor P)/TOTAL SALES					<u>\$0.8550</u>
<b><u>FERC APPROVED SURCHARGES</u></b>					
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>\$0.9307</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.8550</u>

## 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	2,312	\$10.7200	\$24,785.71
	DSS (D1)	Dth	458	\$5.7000	<u>\$2,608.38</u>
TOTAL FACTOR D					<u>\$27,394.09</u>
FIRM SALES (Ccf)					<u>295,150</u>
CURRENT DEMAND COST PER Ccf (TOTAL FACTOR D)/FIRM SALES					<u>\$0.0928</u>
<u>ANNUALIZED GAS COSTS</u>					
FACTOR P:					
	Spot Market (TETCO)	Dth	8,980	\$8.9855	\$80,689.79
	Spot Market (NGPL)	Dth	19,563	\$8.9855	\$175,783.34
	Storage Withdrawals	Dth	<u>2,463</u>	\$6.0660	<u>\$14,940.56</u>
TOTAL FACTOR P			31,006		<u>\$271,413.69</u>
TOTAL SALES (Ccf)					<u>295,150</u>
CURRENT ANNUALIZED GAS COSTS PER Ccf (TOTAL FACTOR P)/TOTAL SALES					<u>\$0.9196</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>\$1.0124</u>
NON-FIRM GCA (FACTORS P+T)					<u>\$0.9196</u>

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

**Area U & P (Excluding Neelyville) - Division 97**

**FIRM**

	<u>PGA</u>	<u>ACA</u>	<u>Total PGA</u>		
11/1/2006	\$0.93070	(\$0.09000)	\$0.84070	-6.12%	-27.71%
2/1/2006	\$0.99520	(\$0.09970)	\$0.89550	-23.00%	
11/1/2005	\$1.26270	(\$0.09970)	\$1.16300		

**Area U - Neelyville - Division 97190**

**FIRM**

	<u>PGA</u>	<u>ACA</u>	<u>Total PGA</u>		
11/1/2006	\$1.01240	\$0.16550	\$1.17790	61.82%	36.13%
2/1/2006	\$0.88830	(\$0.16040)	\$0.72790	-15.88%	
11/1/2005	\$1.02570	(\$0.16040)	\$0.86530		

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

**Areas U & P - Hannibal/Canton/Bowling Green/Palmyra**

<u>Description</u>	<u>Firm</u>	<u>Interruptible</u>
Total PGA Rate per Ccf:		
10 <sup>th</sup> Revised Sheet 113 & 188	\$0.84070	\$0.79430
9 <sup>th</sup> Revised Sheet 113 & 188	\$0.89550	\$0.84910
Increase/(Decrease)	(\$0.05480)	(\$0.05480)
Annual Ccf Usage	13,818,250	812,070
Annualized Increase/(Decrease)	(\$757,240)	(\$44,501)
Total District	(\$801,741)	

**Areas U - Neelyville**

	<u>Firm</u>	<u>Interruptible</u>
Total PGA Rate per Ccf:		
10 <sup>th</sup> Revised Sheet 188	\$1.17790	\$1.10540
9 <sup>th</sup> Revised Sheet 188	\$0.72790	\$0.65150
Increase/(Decrease)	\$0.45000	\$0.45390
Annual Ccf Usage	315,063	0
Annualized Increase/(Decrease)	\$141,778	\$0
Total District	\$141,778	

## EXHIBIT II

ATMOS ENERGY CORPORATION  
 CALCULATION OF ACA FACTOR  
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)  
 JUNE 1, 2005 THROUGH MAY 31, 2006

1. Invoiced Demand Cost (Exhibit II-A)	\$633,121.36
2. ACA Balance for the period June 1, 2004 to May 31, 2005	\$ (403,728.21)
3. Demand Cost Recovered (Exhibits II-B)	(\$617,494.02)
4. Interest on Under/(Over) Recovery (Exhibit II-D)	<u>(\$16,498.09)</u>
5. Demand Under/(Over)-Recovery	<u>(\$404,598.96)</u>
6. Invoiced Commodity Cost (Exhibit II-A)	\$13,010,893.79
7. ACA Balance for the period June 1, 2004 to May 31, 2005	\$ (1,123,728.53)
8. Commodity Cost Recovered (Exhibit II-B)	(\$12,769,956.27)
9. Interest on Under/(Over) Recovery (Exhibit II-D)	<u>(\$5,980.22)</u>
10. Commodity Under/(Over)-Recovery	<u>(\$888,771.23)</u>
11. Invoiced Take-or-Pay Cost (Exhibit II-A)	\$0.00
12. TOP ACA Balance for the period June 1, 2004 to May 31, 2005	\$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>13,818,250</u>
16 Demand ACA (Item 5 divided by Item 15)	<u>(\$0.0293)</u>
17. Total Sales	<u>14,630,320</u>
18. Commodity ACA (Item 10 divided by Item 17)	<u>(\$0.0607)</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>(\$0.0900)</u>
21. Total ACA Applicable to Non-Firm Customers (Items 18+19)	<u>(\$0.0607)</u>
22. Total ACA Applicable to Transportation Customers (Item 19)	<u>\$0.0000</u>



ATMOS ENERGY CORPORATION  
INVOICED COST OF GAS  
CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)  
JUNE 1, 2005 THROUGH MAY 31, 2006

MONTH	FSWS DEMAND	EFT DEMAND	PANHANDLE EASTERN PIPE LINE COMPANY				PROPANE				SPOT MARKET				STORAGE INJECTION	STORAGE WITHDRAWALS	TOTAL GAS COST
			LOS DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	FSWS IN/WITH	TRANS COST	STORAGE COST	HEDGING COSTS	COMMODITY VOLUME	RATE	COMMODITY COST	CASHOUTS			
JUNE 2005	\$52,513.86	\$69,509.36	\$14,285.20	259,244	\$0.0087	\$2,253.42	\$310.51	\$1,837.16	\$0.00	\$0.00	159,750	\$5.9259	\$946,658.10	\$354.79		\$0.00	\$373,919.99
JULY	\$52,513.86	\$69,509.36	\$14,285.20	269,334	\$0.0080	\$2,153.65	\$323.80	\$1,642.85	\$0.00	\$0.00	170,500	\$6.6945	\$1,141,420.00	\$69.49		\$0.00	\$396,785.54
AUGUST	\$52,513.86	\$67,959.36	\$14,285.20	169,004	\$0.0073	\$1,239.28	\$163.23	\$1,583.41	\$0.00	\$0.00	117,900	\$6.6492	\$806,837.00	\$822.43		\$0.00	\$409,495.73
SEPTEMBER	\$52,513.86	\$68,009.35	\$14,285.20	129,931	\$0.0079	\$1,029.38	\$67.29	\$1,672.40	\$0.00	\$0.00	88,500	\$8.7188	\$771,615.00	\$3,175.24		\$0.00	\$525,072.06
OCTOBER	\$52,513.86	\$68,289.36	\$14,285.20	162,818	\$0.0124	\$2,005.60	\$48.17	\$3,539.54	\$0.00	\$0.00	103,075	\$10.4127	\$1,073,289.75	\$1,556.40		\$0.00	\$963,944.59
NOVEMBER	\$52,513.86	\$104,551.76	\$14,285.20	219,812	\$0.0023	\$505.84	\$168.25	\$7,028.89	\$9,837.17	(\$81,089.45)	95,609	\$11.1100	\$1,062,116.00	(\$10,499.05)		\$468,755.00	\$1,523,484.91
DECEMBER	\$52,513.86	\$104,551.76	\$14,285.20	408,260	\$0.0061	\$2,462.94	\$391.86	\$12,919.45	\$0.00	\$14,826.34	165,639	\$9.6398	\$1,629,852.98	(\$14,811.74)		\$976,383.25	\$2,774,037.69
JANUARY 2006	\$52,513.86	\$103,131.78	\$14,285.20	319,358	\$0.0053	\$1,682.58	\$102.80	\$9,949.61	\$9,298.12	\$24,988.87	163,200	\$9.0000	\$1,468,800.00	\$25,682.24		\$384,506.45	\$2,061,050.00
FEBRUARY	\$52,513.86	\$102,790.96	\$14,285.20	225,466	\$0.0077	\$1,740.11	\$571.47	\$10,568.96	\$0.00	\$50,946.21	29,835	\$7.0126	\$208,221.55	\$6,970.67		\$1,450,996.22	\$1,899,261.79
MARCH	\$52,513.86	\$62,025.11	\$14,285.20	213,603	\$0.0060	\$1,285.84	\$276.34	\$8,138.61	\$0.00	\$186,063.50	65,225	\$6.1411	\$400,556.50	(\$7,839.23)		\$956,649.58	\$1,713,581.20
APRIL	\$52,513.86	\$67,281.73	\$14,285.20	231,448	\$0.0060	\$1,842.44	\$223.75	\$3,579.89	\$0.00	\$0.00	159,000	\$5.9058	\$939,024.38	\$4,875.33		\$24,723.73	\$546,378.18
MAY	\$52,513.86		\$14,285.20	279,602	\$0.0092	\$2,581.00	\$307.57	\$2,986.51	\$0.00	\$0.00	175,150	\$5.8136	\$1,018,257.31	\$514.03		\$11,349.32	\$466,998.47
TOTAL	\$530,156.32	\$891,761.65	\$171,422.40	2,885,480		\$15,379.16	\$2,955.04	\$65,397.38	\$19,135.29	\$195,545.47	1,493,274		\$11,467,648.57	\$7,757.80	\$54,393,245.98	\$4,380,092.05	\$13,644,015.15

ATMOS ENERGY CORPORATION  
 COST RECOVERIES FROM TARIFF CUSTOMERS  
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)  
 JUNE 1, 2005 THROUGH MAY 31, 2006

MONTH	FIRM SALES	DEMAND RATE	DEMAND RECOVERIES	FIRM & INTERRUPTIBLE SALES	COMMODITY RATE	COMMODITY RECOVERIES	SCHOOL PILOT PROGRAM SALES	AGGREGATION & BALANCING FACTOR	SCHOOL PILOT PROGRAM RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
JUNE, 2005	361,890	\$0.0453	\$16,393.62	391,440	\$0.5245	\$205,310.28	3,890	\$0.0040	\$15.56	395,330	\$221,719.46
JULY	294,540	\$0.0453	\$13,342.66	321,280	\$0.5245	\$168,511.36	3,260	\$0.0040	\$13.04	324,540	\$181,867.06
AUGUST	263,850	\$0.0453	\$11,952.41	300,320	\$0.5245	\$157,517.84	3,550	\$0.0040	\$14.20	303,870	\$169,484.45
SEPTEMBER	278,480	\$0.0453	\$12,615.14	341,830	\$0.5245	\$179,289.84	5,570	\$0.0040	\$22.28	347,400	\$191,927.26
OCTOBER	411,130	\$0.0453	\$18,624.19	445,340	\$0.5245	\$233,580.83	6,200	\$0.0040	\$24.80	451,540	\$252,229.82
NOVEMBER	960,640	\$0.0453	\$43,516.99	1,070,780	\$0.5245	\$561,624.11	58,390	\$0.0040	\$233.56	1,129,170	\$605,374.66
DECEMBER	2,310,850	\$0.0464	\$107,223.44	2,454,680	\$1.1166	\$2,740,895.69	108,170	\$0.0040	\$432.68	2,562,850	\$2,848,551.81
JANUARY, 2006	2,597,230	\$0.0464	\$120,511.47	2,631,870	\$1.1166	\$2,938,746.04	81,290	\$0.0040	\$325.16	2,713,160	\$3,059,582.67
FEBRUARY 1-19	1,173,250	\$0.0464	\$54,438.80	1,237,240	\$1.1166	\$1,381,502.18	89,900	\$0.0040	\$359.60	1,327,140	\$1,436,300.58
FEBRUARY 20-28	957,690	\$0.0464	\$44,436.82	1,063,890	\$0.8491	\$903,349.00	0	\$0.0040	\$0.00	1,063,890	\$947,785.82
MARCH	2,192,380	\$0.0464	\$101,726.43	2,285,620	\$0.8491	\$1,940,719.94	67,950	\$0.0040	\$271.80	2,353,570	\$2,042,718.17
APRIL	1,090,470	\$0.0464	\$50,597.81	1,146,760	\$0.8491	\$973,713.92	13,410	\$0.0040	\$53.64	1,160,170	\$1,024,365.36
MAY	476,600	\$0.0464	\$22,114.24	490,020	\$0.8491	\$392,199.68	7,670	\$0.0040	\$30.68	497,690	\$414,344.60
ADJ TO BOOKS	0	\$0.0000	\$0.00	0	\$0.0000	(\$8,801.43)	0	\$0.0040	\$0.00	0	(\$8,801.43)
TOTAL	13,369,000		\$617,494.02	14,181,070		\$12,768,159.27	449,250		\$1,797.00	14,630,320	\$13,387,450.29

## EXHIBIT II-C

ATMOS ENERGY CORPORATION  
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS  
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)  
 JUNE 1, 2005 THROUGH MAY 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>
JUNE, 2005	395,330	49,000	444,330	\$0.0000	\$0.00	\$221,719.46
JULY	324,540	53,100	377,640	\$0.0000	\$0.00	\$181,867.06
AUGUST	303,870	39,640	343,510	\$0.0000	\$0.00	\$169,484.45
SEPTEMBER	347,400	42,170	389,570	\$0.0000	\$0.00	\$191,927.26
OCTOBER	451,540	50,630	502,170	\$0.0000	\$0.00	\$252,229.82
NOVEMBER	1,129,170	57,780	1,186,950	\$0.0000	\$0.00	\$605,374.66
DECEMBER	2,562,850	66,680	2,629,530	\$0.0000	\$0.00	\$2,848,551.81
JANUARY, 2006	2,713,160	52,850	2,766,010	\$0.0000	\$0.00	\$3,059,582.67
FEBRUARY 1-19	1,327,140	0	1,327,140	\$0.0000	\$0.00	\$1,436,300.58
FEBRUARY 20-28	1,063,890	51,600	1,115,490	\$0.0000	\$0.00	\$947,785.82
MARCH	2,353,570	51,900	2,405,470	\$0.0000	\$0.00	\$2,042,718.17
APRIL	1,160,170	45,950	1,206,120	\$0.0000	\$0.00	\$1,024,365.36
MAY	<u>497,690</u>	<u>42,330</u>	<u>540,020</u>	\$0.0000	<u>\$0.00</u>	\$414,344.60
						<u>(\$8,801.43)</u>
TOTAL	<u>14,630,320</u>	<u>603,630</u>	<u>15,233,950</u>		<u>\$0.00</u>	<u>\$13,387,450.29</u>

ATMOS ENERGY CORPORATION  
 CALCULATION OF INTEREST ON UNDER/(OVER) RECOVERY BALANCE  
 CONSOLIDATED DISTRICT, MISSOURI (AREAS P & U)  
 JUNE 1, 2005 THROUGH MAY 31, 2006

Average of Ending and Beginning Balances Plus Interest as of:

	<u><b>Demand</b></u>	<u><b>Interest</b></u>	<u><b>Commodity</b></u>	<u><b>Interest</b></u>
June 30, 2005	(\$380,770.79)	(\$1,348.69)	(\$1,030,114.98)	(\$3,648.67)
July 31, 2005	(\$347,549.96)	(\$1,231.02)	(\$917,086.25)	(\$3,248.32)
August 31, 2005	(\$307,440.12)	(\$1,152.90)	(\$729,098.38)	(\$2,734.12)
September 30, 2005	(\$267,094.77)	(\$1,057.16)	(\$482,765.33)	(\$1,910.79)
October 31, 2005	(\$230,142.85)	(\$959.01)	\$2,983.54	\$12.43
November 30, 2005	(\$208,591.37)	(\$869.20)	\$796,625.32	\$3,319.54
December 31, 2005	(\$231,167.67)	(\$1,011.36)	\$1,240,039.47	\$5,425.17
January 31, 2006	(\$292,273.94)	(\$1,339.49)	\$759,642.37	\$3,481.44
February 28, 2006	(\$349,116.49)	(\$1,600.00)	\$71,114.53	\$325.92
March 31, 2006	(\$396,479.75)	(\$1,899.93)	(\$287,775.57)	(\$1,379.02)
April 30, 2006	(\$419,877.96)	(\$2,012.06)	(\$239,581.11)	(\$1,148.07)
May 31, 2006	(\$403,454.47)	<u>(\$2,017.27)</u>	(\$895,145.51)	<u>(\$4,475.73)</u>
<b>TOTALS</b>		<u><b>(\$16,498.09)</b></u>		<u><b>(\$5,980.22)</b></u>

## EXHIBIT II

ATMOS ENERGY CORPORATION  
 CALCULATION OF ACA FACTOR  
 NEELYVILLE, MISSOURI (AREA U)  
 JUNE 1, 2005 TO MAY 31, 2006

1. Invoiced Demand Cost (Exhibit II-A)	\$20,571.37
2. ACA Balance for the period June 1, 2004 to May 31, 2005	(\$4,166.72)
3. Demand Cost Recovered (Exhibit II-B)	(\$22,260.93)
4. Interest on Under/(Over) Recovery (Exhibit II-D)	<u>(\$131.77)</u>
5. Demand Under/(Over)-Recovery	<u>(\$5,988.05)</u>
6. Invoiced Commodity Cost (Exhibit II-A)	\$307,907.94
7. ACA Balance for the period June 1, 2004 to May 31, 2005	(\$46,392.89)
8. Commodity Cost Recovered (Exhibit II-B)	(\$207,378.87)
9. Interest on Under/(Over) Recovery (Exhibit II-D)	<u>\$698.93</u>
10. Commodity Under/(Over)-Recovery	<u>\$54,835.11</u>
11. Invoiced Take-or-Pay Cost (Exhibit II-A)	\$0.00
12. TOP ACA Balance for the period June 1, 2004 to May 31, 2005	\$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>295.150</u>
16. Demand ACA (Item 5 divided by Item 15)	<u>(\$0.0203)</u>
17. Total Sales	<u>295.150</u>
18. Commodity ACA (Item 10 divided by Item 17)	<u>\$0.1858</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>\$0.1655</u>
21. Total ACA Applicable to Non-Firm Customers (Items 18+19)	<u>\$0.1858</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, 2005 TO MAY 31, 2006

MONTH	NATURAL PIPELINE COMPANY OF AMERICA				STORAGE		SPOT MARKET			TEXAS EASTERN TRANSMISSION CORPORATION					TOTAL GAS COST
	FT DEMAND	STORAGE DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	STORAGE COST	COMMODITY VOLUME	RATE	COMMODITY COST	DEMAND	COMMODITY VOLUME	RATE	COMMODITY COST	HEDGING COSTS	
JUNE, 2005	\$1,047.40	\$461.02	843	\$4.9289	\$4,155.07	\$14,223.07	90	\$6.2354	\$561.19	\$2.12	35	(\$22.1160)	(\$774.06)	\$0.00	\$19,675.81
JULY	\$1,047.40	\$461.02	859	\$5.7569	\$4,945.17	(\$2,263.53)	31	\$6.7700	\$209.87	\$2.12	56	(\$6.2405)	(\$349.47)	\$0.00	\$4,052.58
AUGUST	\$1,047.40	\$461.02	753	\$5.5979	\$4,215.20	(\$1,783.18)	58	\$7.4200	\$430.36	\$2.12	19	\$10.5079	\$199.65	\$0.00	\$4,572.57
SEPTEMBER	\$998.06	\$461.02	818	\$6.7386	\$5,512.16	(\$1,949.05)	119	\$10.2800	\$1,223.32	\$2.12	40	(\$7.8503)	(\$314.01)	\$0.00	\$5,933.62
OCTOBER	\$1,047.40	\$461.02	1,518	\$9.0679	\$13,765.03	(\$2,498.56)	306	\$12.5900	\$3,852.54	\$2.12	317	(\$2.1463)	(\$680.39)	\$0.00	\$15,949.16
NOVEMBER	\$1,244.41	\$461.02	4,180	\$4.9911	\$20,862.97	\$1,903.77	1,170	\$12.0500	\$14,098.50	\$117.62	925	\$1.1780	\$1,089.63	(\$1,774.47)	\$38,003.45
DECEMBER	\$1,244.41	\$461.02	10,385	\$4.1843	\$43,454.07	\$3,201.29	2,511	\$8.6300	\$21,669.93	\$534.79	2,198	(\$0.4908)	(\$1,078.67)	\$726.58	\$70,213.42
JANUARY, 2006	\$1,244.41	\$461.02	7,602	\$4.4544	\$33,862.07	\$2,240.49	2,604	\$9.3300	\$24,295.32	\$513.47	1,761	(\$0.8686)	(\$1,529.53)	\$890.91	\$61,978.16
FEBRUARY	\$1,244.41	\$461.02	9,295	\$2.8042	\$26,064.89	\$6,593.38	1,932	\$7.2700	\$14,045.64	\$99.82	1,960	(\$2.2315)	(\$4,373.73)	\$8,319.16	\$52,454.59
MARCH	\$1,244.41	\$461.02	2,581	\$5.6170	\$14,497.36	\$2,197.49	1,488	\$6.7000	\$9,969.60	\$116.98	1,204	\$1.5331	\$1,845.84	\$11,766.62	\$42,099.32
APRIL	\$1,047.40	\$461.02	1,348	\$2.7936	\$3,765.80	\$651.44	630	\$6.5700	\$4,139.10	\$121.32	275	(\$3.8733)	(\$1,065.15)	\$0.00	\$9,120.93
MAY	<u>\$1,042.20</u>	<u>\$461.02</u>	<u>1,293</u>	<u>\$3.4973</u>	<u>\$4,522.04</u>	<u>(\$1,468.56)</u>	<u>292</u>	<u>\$6.6500</u>	<u>\$1,941.80</u>	<u>\$25.22</u>	<u>190</u>	<u>(\$11.0422)</u>	<u>(\$2,098.02)</u>	<u>\$0.00</u>	<u>\$4,425.70</u>
TOTAL	<u>\$13,499.31</u>	<u>\$5,532.24</u>	<u>41,475</u>		<u>\$179,621.83</u>	<u>\$21,048.05</u>	<u>11,231</u>		<u>\$96,437.17</u>	<u>\$1,539.82</u>	<u>8,980</u>		<u>(\$9,127.91)</u>	<u>\$19,928.80</u>	<u>\$328,479.31</u>

## EXHIBIT II-B

ATMOS ENERGY CORPORATION  
 COST RECOVERIES FROM TARIFF CUSTOMERS  
 NEELYVILLE, MISSOURI (AREA U)  
 JUNE 1, 2005 TO MAY 31, 2006

<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, 2005	5,200	\$0.0693	\$360.36	5,200	\$0.4841	\$2,517.32	\$2,877.68
JULY	5,640	\$0.0693	\$390.85	5,640	\$0.4841	\$2,730.32	\$3,121.17
AUGUST	4,550	\$0.0693	\$315.32	4,550	\$0.4841	\$2,202.66	\$2,517.98
SEPTEMBER	4,670	\$0.0693	\$323.63	4,670	\$0.4841	\$2,260.75	\$2,584.38
OCTOBER	6,380	\$0.0693	\$442.13	6,380	\$0.4841	\$3,088.56	\$3,530.69
NOVEMBER	14,200	\$0.0693	\$984.06	14,200	\$0.4841	\$6,874.22	\$7,858.28
DECEMBER	81,740	\$0.0764	\$6,244.94	81,740	\$0.7889	\$64,484.69	\$70,729.63
JANUARY, 2006	41,870	\$0.0764	\$3,198.87	41,870	\$0.7889	\$33,031.24	\$36,230.11
FEBRUARY 1-19	36,100	\$0.0764	\$2,758.04	36,100	\$0.7889	\$28,479.29	\$31,237.33
FEBRUARY 20-28	17,000	\$0.0764	\$1,298.80	17,000	\$0.6515	\$11,075.50	\$12,374.30
MARCH	45,290	\$0.0764	\$3,460.16	45,290	\$0.6515	\$29,506.44	\$32,966.60
APRIL	26,020	\$0.0764	\$1,987.93	26,020	\$0.6515	\$16,952.03	\$18,939.96
MAY	6,490	\$0.0764	\$495.84	6,490	\$0.6515	\$4,228.24	\$4,724.08
ADJ TO BOOKS	<u>0</u>	\$0.0000	<u>\$0.00</u>	<u>0</u>	\$0.0000	<u>(\$52.39)</u>	<u>(\$52.39)</u>
TOTAL	<u>295,150</u>		<u>\$22,260.93</u>	<u>295,150</u>		<u>\$207,378.87</u>	<u>\$229,639.80</u>

## EXHIBIT II-C

ATMOS ENERGY CORPORATION  
 TAKE-OR-PAY RECOVERIES FROM ALL CUSTOMERS  
 NEELYVILLE, MISSOURI (AREA U)  
 JUNE 1, 2005 TO MAY 31, 2006

<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, 2005	5,200	0	5,200	\$0.0000	\$0.00	\$2,877.68
JULY	5,640	0	5,640	\$0.0000	\$0.00	\$3,121.17
AUGUST	4,550	0	4,550	\$0.0000	\$0.00	\$2,517.98
SEPTEMBER	4,670	0	4,670	\$0.0000	\$0.00	\$2,584.38
OCTOBER	6,380	0	6,380	\$0.0000	\$0.00	\$3,530.69
NOVEMBER	14,200	0	14,200	\$0.0000	\$0.00	\$7,858.28
DECEMBER	81,740	0	81,740	\$0.0000	\$0.00	\$70,729.63
JANUARY, 2006	41,870	0	41,870	\$0.0000	\$0.00	\$36,230.11
FEBRUARY	36,100	0	36,100	\$0.0000	\$0.00	\$31,237.33
MARCH	45,290	0	45,290	\$0.0000	\$0.00	\$32,966.60
APRIL	26,020	0	26,020	\$0.0000	\$0.00	\$18,939.96
MAY	<u>6,490</u>	<u>0</u>	<u>6,490</u>	\$0.0000	<u>\$0.00</u>	\$4,724.08
						<u>(\$52.39)</u>
TOTAL	<u>278,150</u>	<u>0</u>	<u>278,150</u>		<u>\$0.00</u>	<u>\$217,265.50</u>



## EXHIBIT II-D

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, 2005	(\$3,590.14)	(\$12.72)	(\$37,476.71)	(\$132.74)
July 31, 2005	(\$2,456.70)	(\$8.70)	(\$30,844.63)	(\$109.25)
August 31, 2005	(\$1,299.24)	(\$4.87)	(\$30,508.57)	(\$114.41)
September 30, 2005	(\$132.85)	(\$0.53)	(\$28,969.67)	(\$114.66)
October 31, 2005	\$970.15	\$4.04	(\$22,188.08)	(\$92.46)
November 30, 2005	\$1,923.85	\$8.02	(\$1,845.85)	(\$7.69)
December 31, 2005	\$340.98	\$1.49	\$14,552.89	\$63.67
January 31, 2006	(\$2,151.37)	(\$9.86)	\$29,669.08	\$135.97
February 28, 2006	(\$3,767.15)	(\$17.26)	\$48,602.64	\$222.75
March 31, 2006	(\$5,711.82)	(\$27.37)	\$59,537.59	\$285.30
April 30, 2006	(\$6,709.79)	(\$32.15)	\$60,194.66	\$288.45
May 31, 2006	(\$6,372.58)	<u>(\$31.86)</u>	\$54,800.76	<u>\$274.00</u>
TOTALS		(\$131.77)		\$698.93

# 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

<b>Waha</b>	<b>Carthage</b>	
<b>\$3.930</b>	<b>\$4.205</b>	
	<b>Katy</b>	<b>Henry</b>
	<b>\$4.215</b>	<b>\$4.415</b>

## 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
<b>Average</b>	<b>\$7.776</b>

**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.**