



October 17, 2002

VIA FEDERAL EXPRESS

FILED

OCT 18 2002

**Missouri Public
Service Commission**

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

Dear Mr. Roberts:

Enclosed for filing are an original and three copies of a PGA filing for Atmos Energy Corporation (Company). This filing reflects changes in the Company's RPGA, Regular Transition Cost, ACA, and Pipeline Refund factors for Area B, Area K and Area S and will increase annualized revenues by approximately \$2,648,895 in **Area S** (Old Southeast Missouri District), \$1,490,336 in **Area K** (Old Kirksville District) and \$579,086 in **Area B** (Old Butler District) (schedules attached). The changes in the factors are reflected on the "Adjustment Statement", 1st Revised Sheet No. 149 which cancels Original Sheet No. 149 for Area S, 1st Revised Sheet No. 81 which cancels Original Sheet No. 81 for Area K, and 1st Revised Sheet No. 37 which cancels Original Sheet No. 37 for Area B..

The tariff sheet bears an issue date of October 17, 2002, and an effective date of November 1, 2002. An early review and approval would be greatly appreciated.

Sincerely,

Bobby J. Cline
Manager, Rate Administration

Enclosures

pc: Office of Public Counsel
Patricia Childers

ATMOS ENERGY CORPORATION

FOR Area B

COMMUNITY, TOWN OR CITY

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)

ADJUSTMENT STATEMENT

As provided in this Purchased Gas Adjustment Clause, the following adjustments per CCF by customer classification will be made to the Company's rate schedules:

Customer Classification	RPGA	Regular IOP	Court- Ordered IOP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
Area B								
OLD BUTLER DISTRICT: (A)								
Firm Sales	\$0.46802	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05540)	\$0.00060	\$0.41322
Interruptible Sales	\$0.41311	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.03800)	\$0.00250	\$0.37761
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area K								
OLD KIRKSVILLE DISTRICT: (B)								
Firm Sales	\$0.58568	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.04410)	\$0.00440	\$0.54598
Interruptible Sales	\$0.42782	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.03470)	\$0.00470	\$0.39782
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area S								
OLD SEMO DISTRICT: (C)								
Firm Sales	\$0.55346	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.02850)	\$0.00250	\$0.52746
Interruptible Sales	\$0.42810	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.10820)	\$0.00140	\$0.32130
Transportation	N/A	\$0.00000	\$0.00000	(\$0.00052)	\$0.00000	N/A	N/A	(\$0.00052)

DATE OF ISSUE October 17, 2002DATE EFFECTIVE November 1, 2002

ISSUED BY Patricia D. Childers
Name of Officer

Vice President-Rates and Regulatory Affairs
Title

Franklin, IN
Address

ATMOS ENERGY CORPORATION

FOR Area K

COMMUNITY, TOWN OR CITY

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)

ADJUSTMENT STATEMENT

As provided in this Purchased Gas Adjustment Clause, the following adjustments per CCF by customer classification will be made to the Company's rate schedules:

Customer Classification	RPGA	Regular TOP	Court- Ordered TOP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
Area B								
OLD BUTLER DISTRICT: (A)								
Firm Sales	\$0.46802	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05540)	\$0.00060	\$0.41322
Interruptible Sales	\$0.41311	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.03800)	\$0.00250	\$0.37761
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area K								
OLD KIRKSVILLE DISTRICT: (B)								
Firm Sales	\$0.58568	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.04410)	\$0.00440	\$0.54598
Interruptible Sales	\$0.42782	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.03470)	\$0.00470	\$0.39782
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area S								
OLD SEMO DISTRICT: (C)								
Firm Sales	\$0.55346	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.02850)	\$0.00250	\$0.52746
Interruptible Sales	\$0.42810	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.10820)	\$0.00140	\$0.32130
Transportation	N/A	\$0.00000	\$0.00000	(\$0.00052)	\$0.00000	N/A	N/A	(\$0.00052)

DATE OF ISSUE October 17, 2002DATE EFFECTIVE November 1, 2002

ISSUED BY Patricia D. Childers
Name of Officer

Vice President-Rates and Regulatory Affairs
Title

Franklin, TN
Address

ATMOS ENERGY CORPORATION

FOR Area S

COMMUNITY, TOWN OR CITY

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)

ADJUSTMENT STATEMENT

As provided in this Purchased Gas Adjustment Clause, the following adjustments per CCF by customer classification will be made to the Company's rate schedules:

Customer Classification	RPGA	Regular TOP	Court- Ordered TOP	Regular Transition Cost	Pre-March 1996 Transition Cost	ACA	Refund	Total PGA
Area B								
OLD BUTLER DISTRICT: (A)								
Firm Sales	\$0.46802	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.05540)	\$0.00060	\$0.41322
Interruptible Sales	\$0.41311	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.03800)	\$0.00250	\$0.37761
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area K								
OLD KIRKSVILLE DISTRICT: (B)								
Firm Sales	\$0.58568	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.04410)	\$0.00440	\$0.54598
Interruptible Sales	\$0.42782	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.03470)	\$0.00470	\$0.39782
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
Area S								
OLD SEMO DISTRICT: (C)								
Firm Sales	\$0.55346	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.02850)	\$0.00250	\$0.52746
Interruptible Sales	\$0.42810	\$0.00000	\$0.00000	\$0.00000	\$0.00000	(\$0.10820)	\$0.00140	\$0.32130
Transportation	N/A	\$0.00000	\$0.00000	(\$0.00052)	\$0.00000	N/A	N/A	(\$0.00052)

DATE OF ISSUE October 17, 2002DATE EFFECTIVE November 1, 2002

ISSUED BY Patricia D. Childers
Name of Officer

Vice President Rates and Regulatory Affairs
Title

Franklin, TN
Address

Atmos Energy Corporation
PGA Filing Effective November 1, 2002
Calculation of Annualized Increase/(Decrease) in Customer Billings

Description	Area S - Old Southeast Missouri District		
	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:			
1st Revised Sheet 149	\$0.52746	\$0.32130	(\$0.00052)
Original Sheet 149	\$0.43643	\$0.32162	\$0.00000
Increase/(Decrease)	\$0.09103	(\$0.00032)	(\$0.00052)
Annual Ccf Usage	29,251,813	3,765,855	24,409,287
Annualized Increase/(Decrease)	\$2,662,793	(\$1,205)	(\$12,693)
Total District	\$2,648,895		

	Area K - Old Kirksville District		
	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:			
1st Revised Sheet 81	\$0.54598	\$0.39782	\$0.00000
Original Sheet 81	\$0.33272	\$0.27037	\$0.00000
Increase/(Decrease)	\$0.21326	\$0.12745	\$0.00000
Annual Ccf Usage	6,056,027	1,560,051	2,348,097
Annualized Increase/(Decrease)	\$1,291,508	\$198,828	\$0
Total District	\$1,490,336		

	Area B - Old Butler District		
	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:			
1st Revised Sheet 37	\$0.41322	\$0.37761	\$0.00000
Original Sheet 37	\$0.25183	\$0.25547	\$0.00000
Increase/(Decrease)	\$0.16139	\$0.12214	\$0.00000
Annual Ccf Usage	3,285,890	399,348	206,521
Annualized Increase/(Decrease)	\$530,310	\$48,776	\$0
Total District	\$579,086		

Atmos Energy Corporation
RPGA History

Area S - Old Southeast Missouri District

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

1st	11/1/02	\$0.52746	\$0.32130
Original	11/1/01	\$0.43643	\$0.32162

Winter 2003 - Winter 2002/2003

	<u>Firm</u>	<u>Interruptible</u>
1st vs. Original	\$0.09103	(\$0.00032)

Area K - Old Kirksville District

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

1st	11/1/02	\$0.54598	\$0.39782
Original	11/1/01	\$0.33272	\$0.27037

Winter 2003 - Winter 2002/2003

	<u>Firm</u>	<u>Interruptible</u>
1st vs. Original	\$0.21326	\$0.12745

Area B - Old Butler District

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

1st	11/1/02	\$0.41322	\$0.37761
Original	11/1/01	\$0.25183	\$0.25547

Winter 2003 - Winter 2002/2003

	<u>Firm</u>	<u>Interruptible</u>
1st vs. Original	\$0.16139	\$0.12214

EXHIBIT II

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 SOUTHEASTERN MISSOURI DISTRICT (SEMO) - AREA S
 SEPTEMBER 1, 2001 TO AUGUST 30, 2002

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$15,124,276.33
2. ACA Balance for the period September 1, 2000 to August 30, 2001	(\$2,242,949.69)
3. Costs Recovered from Firm Sales (Exhibit II-B)	<u>\$13,714,246.83</u>
4. Firm Under/(Over)-Recovery	<u>(\$832,920.19)</u>
5. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$1,383,064.10
6. ACA Balance for the period September 1, 2000 to August 30, 2001	(\$208,399.09)
7. Costs Recovered from Interruptible Customers (Exhibit II-B)	<u>\$1,582,292.74</u>
8. Interruptible Under/(Over)-Recovery	<u>(\$407,627.73)</u>
9. Firm Sales	<u>29,251,813</u>
10. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.0285)</u>
11. Interruptible Sales	<u>3,765,855</u>
12. Interruptible ACA (Item 8 divided by Item 11)	<u>(\$0.1082)</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO) - AREA S
SEPTEMBER 1, 2001 TO AUGUST 30, 2002

INTERCONNECTED										
MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2001	\$300,316.26	\$293,378.95	\$6,937.31	\$374,124.47	(\$116,145.90)	\$0.00	\$257,978.57	\$183,932.11	\$74,046.46	\$558,294.83
OCTOBER	\$300,316.26	\$293,378.95	\$6,937.31	\$357,572.68	(\$83,507.96)	\$13,821.85	\$287,886.57	\$194,938.89	\$92,947.68	\$588,202.83
NOVEMBER	\$301,080.24	\$293,944.64	\$7,135.60	\$802,427.25	(\$113,552.14)	\$171,175.49	\$860,050.60	\$652,999.73	\$207,050.87	\$1,161,130.84
DECEMBER	\$304,514.75	\$297,297.75	\$7,217.00	\$715,823.37	(\$24,084.56)	\$443,825.85	\$1,135,564.66	\$998,471.73	\$137,092.93	\$1,440,079.41
JANUARY 2002	\$300,482.07	\$293,360.64	\$7,121.43	\$991,882.76	(\$24,005.45)	\$626,921.94	\$1,594,799.25	\$1,498,359.19	\$96,440.06	\$1,895,281.32
FEBRUARY	\$301,129.89	\$293,993.11	\$7,136.78	\$523,246.34	\$0.00	\$765,441.25	\$1,288,687.59	\$1,198,467.73	\$90,219.86	\$1,589,817.48
MARCH	\$301,090.43	\$293,954.59	\$7,135.84	\$411,846.23	(\$23,334.53)	\$792,898.18	\$1,181,409.88	\$1,086,457.26	\$94,952.62	\$1,482,500.31
APRIL	\$301,111.33	\$293,974.99	\$7,136.34	\$697,336.42	(\$316,283.40)	\$19,464.36	\$400,517.38	\$371,570.89	\$28,946.49	\$701,628.71
MAY	\$301,100.61	\$293,964.53	\$7,136.08	\$580,094.26	(\$329,199.33)	\$4,667.44	\$255,562.37	\$222,961.64	\$32,600.73	\$556,662.98
JUNE	\$301,112.12	\$293,975.76	\$7,136.36	\$590,774.02	(\$322,390.49)	\$0.00	\$268,383.53	\$234,118.51	\$34,265.02	\$569,495.65
JULY	\$301,101.27	\$293,965.17	\$7,136.10	\$605,697.61	(\$374,485.49)	\$0.00	\$231,212.12	\$197,730.02	\$33,482.10	\$532,313.39
AUGUST	\$300,549.20	\$293,426.18	\$7,123.02	\$531,024.73	(\$314,320.46)	\$0.00	\$216,704.27	\$184,348.16	\$32,356.11	\$517,253.47
TOTAL	<u>\$3,613,904.43</u>	<u>\$3,528,615.27</u>	<u>\$85,289.16</u>	<u>\$7,181,850.14</u>	<u>(\$2,041,309.71)</u>	<u>\$2,838,216.36</u>	<u>\$7,978,756.79</u>	<u>\$7,024,355.86</u>	<u>\$954,400.93</u>	<u>\$11,592,661.22</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO) - AREA S
SEPTEMBER 1, 2001 TO AUGUST 30, 2002

NATURAL GAS PIPELINE

MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2001	\$87,012.08	\$82,913.81	\$4,098.27	\$112,741.94	(\$86,997.37)	\$1,035.28	\$26,779.85	\$19,093.35	\$7,686.50	\$113,791.93
OCTOBER	\$87,012.08	\$82,913.81	\$4,098.27	\$87,968.86	(\$43,912.43)	\$19,469.10	\$63,525.53	\$43,015.54	\$20,509.99	\$150,537.61
NOVEMBER	\$99,010.25	\$97,426.09	\$1,584.16	\$145,464.22	(\$58,598.84)	\$87,148.45	\$174,013.83	\$132,121.28	\$41,892.55	\$273,024.08
DECEMBER	\$97,035.47	\$95,482.90	\$1,552.57	\$171,767.67	(\$1,183.07)	\$105,062.69	\$275,647.29	\$242,369.31	\$33,277.98	\$372,682.76
JANUARY 2002	\$96,886.74	\$95,336.55	\$1,550.19	\$228,508.76	(\$4,964.30)	\$108,033.69	\$331,578.15	\$311,527.09	\$20,051.06	\$428,464.89
FEBRUARY	\$96,886.74	\$95,336.55	\$1,550.19	\$160,313.63	\$0.00	\$111,439.26	\$271,752.89	\$252,727.71	\$19,025.18	\$368,639.63
MARCH	\$96,886.74	\$95,336.55	\$1,550.19	\$107,724.63	\$0.00	\$169,971.20	\$277,695.83	\$255,376.78	\$22,319.05	\$374,582.57
APRIL	\$84,888.57	\$83,530.35	\$1,358.22	\$110,309.70	(\$61,603.04)	\$14,205.46	\$62,912.12	\$58,365.29	\$4,546.83	\$147,800.69
MAY	\$84,888.57	\$83,530.35	\$1,358.22	\$150,174.51	(\$81,559.68)	\$0.00	\$68,614.83	\$59,862.00	\$8,752.83	\$153,503.40
JUNE	\$85,948.03	\$84,572.86	\$1,375.17	\$132,066.23	(\$84,448.29)	\$0.00	\$47,617.94	\$41,538.47	\$6,079.47	\$133,565.97
JULY	\$85,948.03	\$84,572.86	\$1,375.17	\$89,813.85	(\$46,813.49)	\$0.00	\$43,000.36	\$36,773.43	\$6,226.93	\$128,948.39
AUGUST	<u>\$85,948.03</u>	<u>\$84,572.86</u>	<u>\$1,375.17</u>	<u>\$103,666.82</u>	<u>(\$62,189.10)</u>	<u>\$0.00</u>	<u>\$41,477.72</u>	<u>\$35,284.68</u>	<u>\$6,193.04</u>	<u>\$127,425.75</u>
TOTAL	<u>\$1,088,351.33</u>	<u>\$1,065,525.56</u>	<u>\$22,825.77</u>	\$1,600,520.82	<u>(\$532,269.61)</u>	<u>\$616,365.13</u>	<u>\$1,684,616.34</u>	<u>\$1,488,054.93</u>	<u>\$196,561.41</u>	<u>\$2,772,967.67</u>

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO) - AREA S
SEPTEMBER 1, 2001 TO AUGUST 30, 2002

MRT ENERGY										
MONTH	DEMAND	FIRM DEMAND ALLOCATION	INTERRUPTIBLE DEMAND ALLOCATION	COMMODITY COST	STORAGE INJECTIONS	STORAGE WITHDRAWALS	TOTAL COMMODITY COSTS	FIRM COMMODITY ALLOCATION	INTERRUPTIBLE COMMODITY ALLOCATION	TOTAL GAS COST
SEPTEMBER 2001	\$639.00	\$619.51	\$19.49	\$75,214.19	(\$50,184.13)	\$0.00	\$25,030.06	\$17,845.79	\$7,184.27	\$25,669.06
OCTOBER	\$660.30	\$640.16	\$20.14	\$71,773.01	(\$36,514.73)	\$0.00	\$35,258.28	\$23,874.72	\$11,383.56	\$35,918.58
NOVEMBER	\$666.60	\$645.74	\$20.86	\$71,106.06	(\$7,590.27)	\$15,949.11	\$79,464.90	\$60,334.31	\$19,130.59	\$80,131.50
DECEMBER	\$7,106.44	\$6,884.01	\$222.43	\$52,651.08	\$0.00	\$64,050.28	\$116,701.36	\$102,612.39	\$14,088.97	\$123,807.80
JANUARY 2002	\$10,298.82	\$9,976.47	\$322.35	\$49,943.55	\$0.00	\$95,985.20	\$145,928.75	\$137,104.21	\$8,824.54	\$156,227.57
FEBRUARY	\$8,008.56	\$7,757.89	\$250.67	\$40,865.18	\$0.00	\$73,493.40	\$114,358.58	\$106,352.44	\$8,006.14	\$122,367.14
MARCH	\$10,083.06	\$9,767.46	\$315.60	\$51,150.15	\$0.00	\$57,680.16	\$108,830.31	\$100,083.37	\$8,746.94	\$118,913.37
APRIL	\$0.00	\$0.00	\$0.00	\$40,915.44	\$0.00	\$12,876.99	\$53,792.43	\$49,904.70	\$3,887.73	\$53,792.43
MAY	\$0.00	\$0.00	\$0.00	\$57,514.26	(\$17,107.68)	\$0.00	\$40,406.58	\$35,252.13	\$5,154.45	\$40,406.58
JUNE	\$0.00	\$0.00	\$0.00	\$86,327.83	(\$60,088.70)	\$0.00	\$26,239.13	\$22,889.13	\$3,350.00	\$26,239.13
JULY	\$0.00	\$0.00	\$0.00	\$95,974.69	(\$70,108.94)	\$0.00	\$25,865.75	\$22,120.10	\$3,745.65	\$25,865.75
AUGUST	\$0.00	\$0.00	\$0.00	\$92,331.80	(\$66,987.76)	\$0.00	\$25,344.04	\$21,559.92	\$3,784.12	\$25,344.04
TOTAL	\$37,462.78	\$36,291.23	\$1,171.55	\$785,767.24	(\$308,582.21)	\$320,035.14	\$797,220.17	\$699,933.21	\$97,286.96	\$834,682.95

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
SOUTHEASTERN MISSOURI DISTRICT (SEMO) - AREA S
SEPTEMBER 1, 2001 TO AUGUST 31, 2002

<u>MONTH</u>	<u>HEDGING COSTS</u>	<u>FIRM HEDGING ALLOCATION</u>	<u>INTERRUPTIBLE HEDGING ALLOCATION</u>
SEPTEMBER 2001	\$0.00	\$0.00	\$0.00
OCTOBER	\$0.00	\$0.00	\$0.00
NOVEMBER	\$48,422.37	\$36,765.04	\$11,657.33
DECEMBER	\$209,163.05	\$183,911.49	\$25,251.56
JANUARY 2002	\$242,860.52	\$228,174.36	\$14,686.16
FEBRUARY	\$348,558.91	\$324,156.61	\$24,402.30
MARCH	\$107,389.40	\$98,758.27	\$8,631.13
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	\$956,394.25	\$871,765.77	\$84,628.48

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 SOUTHEASTERN MISSOURI DISTRICT (SEMO) - AREA S
 SEPTEMBER 1, 2001 TO AUGUST 30, 2002

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2001	785,034	\$0.79995	\$627,987.95	316,035	\$0.66085	\$208,851.73	1,101,069	\$836,839.68
OCTOBER	919,432	\$0.79995	\$735,499.63	438,389	\$0.66085	\$289,709.37	1,357,821	\$1,025,209.00
NOVEMBER	1,947,653	\$0.43643	\$1,193,697.59	617,555	\$0.32162	\$316,570.94	2,565,208	\$1,510,268.53
DECEMBER	3,173,097	\$0.43643	\$1,384,834.72	435,675	\$0.32162	\$140,121.79	3,608,772	\$1,524,956.51
JANUARY 2002	6,147,464	\$0.43643	\$2,682,937.71	395,674	\$0.32162	\$127,256.67	6,543,138	\$2,810,194.38
FEBRUARY	4,851,185	\$0.43643	\$2,117,202.67	365,194	\$0.32162	\$117,453.69	5,216,379	\$2,234,656.36
MARCH	4,928,066	\$0.43643	\$2,150,755.84	430,696	\$0.32162	\$138,520.45	5,358,762	\$2,289,276.29
APRIL	3,179,646	\$0.43643	\$1,387,692.90	247,704	\$0.32162	\$79,666.56	3,427,350	\$1,467,359.46
MAY	1,170,454	\$0.43643	\$510,821.24	171,140	\$0.32162	\$55,042.05	1,341,594	\$565,863.29
JUNE	874,092	\$0.43643	\$381,479.97	127,930	\$0.32162	\$41,144.85	1,002,022	\$422,624.82
JULY	653,537	\$0.43643	\$285,223.15	110,665	\$0.32162	\$35,592.08	764,202	\$320,815.23
AUGUST	622,153	\$0.43643	\$271,526.23	109,198	\$0.32162	\$35,120.26	731,351	\$306,646.49
ADJ TO BOOKS	0		<u>\$6,144.41</u>	0		<u>\$17.55</u>	0	<u>\$6,161.93</u>
TOTAL	<u>29,251,813</u>		<u>\$13,735,804.01</u>	<u>3,765,855</u>		<u>\$1,585,067.99</u>	<u>33,017,668</u>	<u>\$15,320,871.97</u>

EXHIBIT II

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
KIRKSVILLE DISTRICT, MISSOURI - AREA K
SEPTEMBER 1, 2001 TO AUGUST 30, 2002

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$3,361,097.04
2. ACA Balance for the period September 1, 2000 to August 30, 2001	(\$1,375,379.54)
3. Costs Recovered from Firm Sales (Exhibit II-B)	<u>\$2,253,077.87</u>
4. Firm Under/(Over)-Recovery	<u>(\$267,360.37)</u>
5. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$637,373.54
6. ACA Balance for the period September 1, 2000 to August 30, 2001	(\$227,304.67)
7. Costs Recovered from Interruptible Customers (Exhibit II-B)	<u>\$464,268.62</u>
8. Interruptible Under/(Over)-Recovery	<u>(\$54,199.75)</u>
9. Firm Sales	<u>6,056,027</u>
10. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.0441)</u>
11. Interruptible Sales	<u>1,560,051</u>
12. Interruptible ACA (Item 8 divided by Item 11)	<u>(\$0.0347)</u>

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 KIRKSVILLE DISTRICT, MISSOURI - AREA K
 SEPTEMBER 1, 2001 TO AUGUST 30, 2002

ANR PIPELINE

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 2001	\$91,159.75	\$84,031.06	\$7,128.69	\$237,999.25	\$0.00	(\$244,498.27)	\$61,085.38	\$54,586.36	\$30,752.86	\$23,833.50	\$145,746.11
OCTOBER	\$91,052.76	\$83,932.43	\$7,120.33	\$137,004.15	\$0.00	(\$97,738.32)	\$60,172.66	\$99,438.49	\$90,566.91	\$8,871.58	\$190,491.25
NOVEMBER	\$121,836.65	\$114,916.33	\$6,920.32	\$194,268.67	\$9,327.50	(\$37,527.92)	\$67,307.73	\$233,375.98	\$152,886.75	\$80,489.23	\$355,212.63
DECEMBER	\$122,135.65	\$115,198.35	\$6,937.30	\$45,667.72	\$8,908.52	(\$21,218.53)	\$452,199.45	\$485,557.16	\$375,764.90	\$109,792.26	\$607,692.81
JANUARY 2002	\$122,072.35	\$115,138.64	\$6,933.71	\$44,465.01	\$7,886.39	(\$22,621.29)	\$472,311.08	\$502,041.19	\$429,412.87	\$72,628.32	\$624,113.54
FEBRUARY	\$122,166.63	\$115,227.57	\$6,939.06	\$164,982.77	\$77,410.61	(\$20,000.64)	\$175,797.74	\$398,190.48	\$356,777.58	\$41,412.90	\$520,357.11
MARCH	\$122,417.35	\$115,464.04	\$6,953.31	\$272,151.34	\$40,765.55	(\$68,649.09)	\$166,751.46	\$411,019.26	\$353,495.85	\$57,523.41	\$533,436.61
APRIL	\$91,339.02	\$86,150.96	\$5,188.06	\$370,062.60	\$0.00	(\$215,317.50)	\$32,959.46	\$187,704.56	\$159,129.29	\$28,575.27	\$279,043.58
MAY	\$91,339.02	\$86,150.96	\$5,188.06	\$209,293.58	\$0.00	(\$132,757.95)	\$30,305.33	\$106,840.96	\$75,637.48	\$31,203.48	\$198,179.98
JUNE	\$91,434.14	\$86,240.68	\$5,193.46	\$288,744.36	\$0.00	(\$213,669.08)	\$0.00	\$75,075.28	\$47,861.66	\$27,213.62	\$166,509.42
JULY	\$91,434.14	\$86,240.68	\$5,193.46	\$240,308.73	\$0.00	(\$156,704.61)	\$1,348.68	\$84,952.80	\$46,069.45	\$38,883.35	\$176,386.94
AUGUST	\$91,434.14	\$86,240.68	\$5,193.46	\$208,333.64	\$0.00	(\$130,897.85)	\$3,145.03	\$80,580.82	\$39,613.53	\$40,967.29	\$172,014.96
TOTAL	<u>\$1,249,821.60</u>	<u>\$1,174,932.39</u>	<u>\$74,889.21</u>	\$2,413,281.82	\$144,298.57	<u>(\$1,361,601.05)</u>	<u>\$1,523,384.00</u>	<u>\$2,719,363.34</u>	<u>\$2,157,969.12</u>	<u>\$561,394.22</u>	<u>\$3,969,184.94</u>

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM AND INTERRUPTIBLE CUSTOMERS
 KIRKSVILLE DISTRICT, MISSOURI - AREA K
 SEPTEMBER 1, 2001 TO AUGUST 30, 2002

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2001	121,756	\$0.79050	\$96,248.12	94,361	\$0.62599	\$59,069.04	216,117	\$155,317.16
OCTOBER	202,264	\$0.79050	\$159,889.69	19,813	\$0.62599	\$12,402.74	222,077	\$172,292.43
NOVEMBER	380,587	\$0.33272	\$214,928.56	200,365	\$0.27037	\$55,535.70	580,952	\$270,464.26
DECEMBER	678,786	\$0.33272	\$225,845.68	198,330	\$0.27037	\$53,622.48	877,116	\$279,468.16
JANUARY 2002	1,206,765	\$0.33272	\$401,514.85	204,105	\$0.27037	\$55,183.87	1,410,870	\$456,698.72
FEBRUARY	1,021,720	\$0.33272	\$339,946.68	118,596	\$0.27037	\$32,064.80	1,140,316	\$372,011.48
MARCH	1,010,304	\$0.33272	\$336,148.35	164,404	\$0.27037	\$44,449.91	1,174,708	\$380,598.26
APRIL	732,567	\$0.33272	\$243,739.69	131,549	\$0.27037	\$35,566.90	864,116	\$279,306.59
MAY	320,306	\$0.33272	\$106,572.21	132,139	\$0.27037	\$35,726.42	452,445	\$142,298.63
JUNE	161,403	\$0.33272	\$53,702.01	91,772	\$0.27037	\$24,812.40	253,175	\$78,514.41
JULY	118,089	\$0.33272	\$39,290.57	99,669	\$0.27037	\$26,947.51	217,758	\$66,238.08
AUGUST	101,480	\$0.33272	\$33,764.43	104,948	\$0.27037	\$28,374.79	206,428	\$62,139.22
ADJ TO BOOKS	0		<u>\$1,761.08</u>	0		<u>\$694.13</u>	0	<u>\$2,455.22</u>
TOTAL	<u>6,056,027</u>		<u>\$2,253,351.92</u>	<u>1,560,051</u>		<u>\$464,450.69</u>	<u>7,616,078</u>	<u>\$2,717,802.62</u>

EXHIBIT II

ATMOS ENERGY CORPORATION
INVOICED COST OF GAS
BUTLER DISTRICT, MISSOURI - AREA B
SEPTEMBER 1, 2001 TO AUGUST 30, 2002

1. Invoiced Cost from Firm Sales (Exhibit II-A)	\$1,404,923.00
2. ACA Balance for the period September 1, 2000 to August 30, 2001	(\$653,080.53)
3. Costs Recovered from Firm Sales (Exhibit II-B)	<u>\$933,934.23</u>
4. Firm Under/(Over)-Recovery	<u>(\$182,091.76)</u>
5. Invoiced Costs from Interruptible Customers (Exhibit II-A)	\$139,266.53
6. ACA Balance for the period September 1, 2000 to August 30, 2001	(\$42,019.30)
7. Costs Recovered from Interruptible Customers (Exhibit II-B)	<u>\$112,431.00</u>
8. Interruptible Under/(Over)-Recovery	<u>(\$15,183.77)</u>
9. Firm Sales	<u>3,285,890</u>
10. Firm ACA (Item 4 divided by Item 9)	<u>(\$0.0554)</u>
11. Interruptible Sales	<u>399,348</u>
12. Interruptible ACA (Item 8 divided by Item 11)	<u>(\$0.0380)</u>

ATMOS ENERGY CORPORATION
 INVOICED COST OF GAS
 BUTLER DISTRICT, MISSOURI - AREA B
 SEPTEMBER 1, 2001 TO AUGUST 30, 2002

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 2001	\$28,823.37	\$28,232.49	\$590.88	\$87,473.83	\$0.00	(\$75,848.43)	\$0.00	\$11,625.40	\$8,589.58	\$3,035.82	\$40,448.77
OCTOBER	\$13,413.47	\$13,138.49	\$274.98	\$82,847.68	\$0.00	(\$35,233.00)	\$0.00	\$47,614.68	\$45,600.62	\$2,014.06	\$61,028.15
NOVEMBER	\$13,413.47	\$13,201.54	\$211.93	\$135,589.98	\$5,593.21	(\$24,230.51)	\$2,004.09	\$118,956.77	\$100,185.02	\$18,771.75	\$132,370.24
DECEMBER	\$13,413.47	\$13,201.54	\$211.93	\$127,069.66	\$22,046.71	(\$2,464.70)	\$73,653.00	\$220,304.67	\$200,484.78	\$19,819.89	\$233,718.14
JANUARY 2002	\$13,413.47	\$13,201.54	\$211.93	\$127,186.64	\$18,442.03	\$0.00	\$135,782.10	\$281,410.77	\$259,092.45	\$22,318.32	\$294,824.24
FEBRUARY	\$13,413.47	\$13,201.54	\$211.93	\$95,167.93	\$32,158.89	\$0.00	\$100,787.42	\$228,114.24	\$207,163.85	\$20,950.39	\$241,527.71
MARCH	\$13,413.47	\$13,201.54	\$211.93	\$100,022.35	\$11,236.53	\$0.00	\$97,878.17	\$209,137.05	\$190,936.46	\$18,200.59	\$222,550.52
APRIL	\$13,413.47	\$13,201.54	\$211.93	\$138,552.02	\$0.00	(\$54,140.03)	\$4,905.73	\$89,317.72	\$80,280.65	\$9,037.07	\$102,731.19
MAY	\$25,604.37	\$25,199.82	\$404.55	\$93,406.12	\$0.00	(\$46,739.16)	\$0.00	\$46,666.96	\$39,733.14	\$6,933.82	\$72,271.33
JUNE	\$24,594.15	\$24,205.56	\$388.59	\$82,086.89	\$0.00	(\$60,146.51)	\$0.00	\$21,940.38	\$18,085.61	\$3,854.77	\$46,534.53
JULY	\$21,708.93	\$21,365.93	\$343.00	\$55,543.82	\$0.00	(\$34,121.81)	\$0.00	\$21,422.01	\$16,141.17	\$5,280.84	\$43,130.94
AUGUST	\$25,816.95	\$25,409.04	\$407.91	\$83,295.36	\$0.00	(\$67,661.19)	\$0.00	\$15,634.17	\$11,554.00	\$4,080.17	\$41,451.12
TOTAL	<u>\$220,442.06</u>	<u>\$216,760.56</u>	<u>\$3,681.50</u>	\$1,208,242.28	\$89,477.37	<u>(\$400,585.34)</u>	<u>\$415,010.51</u>	<u>\$1,312,144.82</u>	<u>\$1,177,847.34</u>	<u>\$134,297.48</u>	<u>\$1,532,586.88</u>

EXHIBIT II-B

ATMOS ENERGY CORPORATION
 COST RECOVERIES FROM FIRM CUSTOMERS
 BUTLER DISTRICT, MISSOURI - AREA B
 SEPTEMBER 1, 2001 TO AUGUST 30, 2002

MONTH	FIRM SALES	FIRM RATE	FIRM RECOVERIES	INTERRRUPTIBLE SALES	INTERRUPTIBLE RATE	INTERRUPTIBLE RECOVERIES	TOTAL SALES	TOTAL RECOVERIES
SEPTEMBER 2001	63,591	\$0.67138	\$42,693.73	22,475	\$0.58547	\$13,158.44	86,066	\$55,852.17
OCTOBER	92,127	\$0.67138	\$61,852.23	4,069	\$0.58547	\$2,382.28	96,196	\$64,234.51
NOVEMBER	211,431	\$0.25183	\$93,847.91	39,616	\$0.25547	\$11,825.28	251,047	\$105,673.19
DECEMBER	385,728	\$0.25183	\$97,137.88	38,133	\$0.25547	\$9,741.84	423,861	\$106,879.72
JANUARY 2002	674,736	\$0.25183	\$169,918.77	58,122	\$0.25547	\$14,848.43	732,858	\$184,767.20
FEBRUARY	600,507	\$0.25183	\$151,225.68	60,729	\$0.25547	\$15,514.44	661,236	\$166,740.12
MARCH	546,543	\$0.25183	\$137,635.92	52,098	\$0.25547	\$13,309.48	598,641	\$150,945.40
APRIL	362,215	\$0.25183	\$91,216.60	40,774	\$0.25547	\$10,416.53	402,989	\$101,633.13
MAY	140,697	\$0.25183	\$35,431.73	24,553	\$0.25547	\$6,272.55	165,250	\$41,704.28
JUNE	95,191	\$0.25183	\$23,971.95	20,289	\$0.25547	\$5,183.23	115,480	\$29,155.18
JULY	56,155	\$0.25183	\$14,141.51	18,372	\$0.25547	\$4,693.49	74,527	\$18,835.00
AUGUST	56,969	\$0.25183	\$14,346.50	20,118	\$0.25547	\$5,139.55	77,087	\$19,486.05
ADJ TO BOOKS	0		<u>\$513.82</u>	0		<u>(\$54.54)</u>	0	<u>\$459.28</u>
TOTAL	<u>3,285,890</u>		<u>\$933,934.23</u>	<u>399,348</u>		<u>\$112,431.00</u>	<u>3,685,238</u>	<u>\$1,046,365.23</u>

Atmos Energy Corpoartion
PGA Limits on Commodity Cost
For November 1, 2001 through March 31, 2002

	(1) October Commodity <u>Gas Cost Per Ccf</u>	(2) Average of Single Highest ACA Cost and Overall Weighted Average ACA Cost	(3) Higher of <u>(1) or (2)</u>	(4) Commodity <u>PGA</u>	(5) RPGA <u>Higher of (3) or (4)</u>
Southeast Missouri (AREA S)					
Firm	0.46029	0.58460	0.58460	0.40782	0.58460
Interruptible	0.46029	0.52757	0.52757	0.40629	0.52757
Kirksville (AREA K)					
Firm	0.45673	0.48619	0.48619	0.40765	0.48619
Interruptible	0.45673	0.44124	0.45673	0.40852	0.45673
Butler (AREA B)					
Firm	0.49198	0.58133	0.58133	0.40765	0.58133
Interruptible	0.49198	0.56810	0.56810	0.40690	0.56810

Atmos Energy Corporation
Summary of Commodity Costs And Mcf
For 1999, 2000 and 2001 Winter Periods

Commodity Costs

Month/Year		SEMO-F \$	SEMO-I \$	Kirkville-F \$	Kirkville-I \$	Butler-F \$	Butler-I \$
November	1999	729,486.54	130,405.65	147,536.60	70,606.24	77,250.45	13,211.10
December	1999	1,292,781.42	80,687.75	256,741.62	88,246.36	163,451.31	14,255.14
January	2000	1,849,568.14	79,421.06	347,448.37	73,479.53	211,019.56	10,219.23
February	2000	1,334,183.84	25,068.82	264,486.71	54,750.65	153,444.24	4,861.34
March	2000	913,190.08	14,588.24	192,147.08	54,265.92	108,667.32	7,347.32
Total 99-00 Winter Period		6,119,190.02	330,171.52	1,208,360.38	341,348.70	713,832.88	49,894.13
November	2000	1,715,013.06	335,517.98	470,980.91	129,327.30	252,813.85	48,373.55
December	2000	5,652,735.03	279,592.92	928,311.07	143,295.06	620,641.20	42,861.71
January	2001	7,033,152.75	420,828.72	746,889.62	351,064.23	704,348.34	44,660.59
February	2001	2,647,867.90	195,959.99	676,171.07	108,014.52	388,913.73	39,522.31
March	2001	2,038,161.12	168,362.28	544,782.27	26,217.80	260,093.86	5,931.71
Total 00-01 Winter Period		19,086,929.86	1,400,261.89	3,367,134.94	757,918.91	2,226,810.98	181,349.87
November	2001	882,220.36	279,731.34	152,886.75	80,489.23	100,185.02	18,771.75
December	2001	1,527,364.92	209,711.44	375,764.90	109,792.26	200,484.78	19,819.89
January	2002	2,175,164.85	140,001.82	429,412.87	72,628.32	259,092.45	22,318.32
February	2002	1,881,704.49	141,653.48	356,777.58	41,412.90	207,163.85	20,950.39
March	2002	1,540,675.68	134,649.74	353,495.85	57,523.41	190,936.46	18,200.59
Total 01-02 Winter Period		8,007,130.30	905,747.82	1,668,337.95	361,846.12	957,862.56	100,060.94
Total Cost for 3 Periods		33,213,250.18	2,636,181.23	6,243,833.27	1,461,113.73	3,898,506.42	331,304.94

Mcf Sales

Month/Year		SEMO-F Mcf	SEMO-I Mcf	Kirkville-F Mcf	Kirkville-I Mcf	Butler-F Mcf	Butler-I Mcf
November	1999	182,493	55,456	39,651	27,354	19,829	4,905
December	1999	390,806	54,215	86,533	39,429	43,877	6,024
January	2000	629,705	62,181	135,127	39,059	71,419	6,434
February	2000	665,583	62,845	127,298	39,321	69,319	6,133
March	2000	380,015	46,380	76,948	33,168	41,737	5,793
Total 99-00 Winter Period		2,248,602	281,078	465,557	178,330	246,181	29,288
November	2000	220,985	43,233	59,219	16,261	28,475	5,449
December	2000	638,225	31,568	134,189	20,714	72,340	4,996
January	2001	844,725	50,544	169,930	79,873	91,955	5,831
February	2001	591,365	43,765	137,840	22,019	75,109	7,633
March	2001	431,128	35,613	104,093	5,010	57,866	1,320
Total 00-01 Winter Period		2,726,428	204,723	605,270	143,876	325,745	25,227
November	2001	194,765	61,756	38,059	20,037	21,143	3,962
December	2001	317,310	43,568	67,879	19,833	38,573	3,813
January	2002	614,746	39,567	120,677	20,411	67,474	5,812
February	2002	485,119	36,519	102,172	11,860	60,051	6,073
March	2002	492,807	43,070	101,030	16,440	54,654	5,210
Total 01-02 Winter Period		2,104,747	224,479	429,816	88,580	241,895	24,870
Total Mcf for 3 Periods		7,079,776	710,280	1,500,644	410,786	813,820	79,385
Average Cost							
1999 - 2000 Winter Period		2.7213	1.1747	2.5955	1.9141	2.8996	1.7036
2000 - 2001 Winter Period		7.0007	6.8398	5.5630	5.2679	6.8361	7.1886
2000 - 2001 Winter Period		3.8043	4.0349	3.8815	4.0850	3.9598	4.0234
3 Year Weighted Avg.		4.6913	3.7115	4.1608	3.5569	4.7904	4.1734
Highest of 3 Years		7.0007	6.8398	5.5630	5.2679	6.8361	7.1886
Average of Highest & 3 Year Weighted Avg.		5.8460	5.2757	4.8619	4.4124	5.8133	5.6810

Atmos Energy Corporation
Commodity Gas Cost Projection for November 2002

Line No.	SUPPLIER & RATE SCHEDULE	TYPE CHARGE	ESTIMATED COMMODITY VOLUME MMBtu	ESTIMATED RATE PER MMBtu	TOTAL COST \$	MCF
1	INTEGRATED SYSTEM					
2	TETCO-CDS	COMMODITY	142,856	\$0.0569	\$8,129	
3	OZARK-FT- INTEGRATED	COMMODITY	0	\$0.0281	\$0	
4	Ozark Purchases	COMMODITY	0	\$4.3080	\$0	-
5	TETCO Purchases	COMMODITY	150,000	\$4.3030	\$645,450	139,080
6	TOTAL COMMODITY AND \$				\$653,579	139,080
7						
8						
9	NPGL					
10	NGPL Purchases	COMMODITY	75,240	\$4.3030	\$323,758	73,063
11	NGPL- FTS Mid Cont	COMMODITY	72,000	\$0.0227	\$1,632	
12	TOTAL COMMODITY AND \$				\$325,390	73,063
13						
14	MRT					
15	MRT SCT	COMMODITY	0	\$0.2616	\$0	
16	MRT FTS	COMMODITY	20,673	\$0.0147	\$304	
17	MRT ENERGY - Purchases	COMMODITY	21,000	\$4.3030	\$90,363	20,242
18	TOTAL COMMODITY AND \$				\$90,667	20,242
19						
20						
21	Total SEMO				\$1,069,636	232,385
22						
23	Rate Per Ccf				\$0.46029	
24						
25	ANR					
26	ANR-ETS 00001	COMMODITY	60,733	\$0.0221	\$1,342	
27	ANR Purchases	COMMODITY	63,000	\$4.3030	\$271,089	59,648
28	TOTAL COMMODITY AND \$				\$272,431	59,648
29						
30	Rate Per Ccf				\$0.45673	
31						
32						
33	PEPL					
34	PANHANDLE SCT	COMMODITY	49,500	\$0.6084	\$30,116	
35	PEPL Purchases	COMMODITY	50,427	\$4.3030	\$216,986	50,226
36	TOTAL COMMODITY AND \$				\$247,102	50,226
37						
38	Rate Per Ccf				\$0.49198	

Atmos Energy Corporation
Calculation of RPGA Factors
Effective November 1, 2002

Line No.		AREA S Southeast Missouri		AREA K Kirksville		AREA B Butler	
		Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
1	<u>Calculation of Demand RPGA:</u>						
2	Annual Demand Cost	\$4,642,923	\$96,777	\$1,203,328	\$46,492	\$217,424	\$3,022
3	Estimated Annual Ccf Sales	31,879,761	4,437,887	6,759,279	2,409,270	3,601,273	486,585
4	Demand RPGA	\$0.14564	\$0.02181	\$0.17803	\$0.01930	\$0.06037	\$0.00621
5	<u>Calculation of Commodity RPGA:</u>						
6	Commodity Cost for Winter Period	\$9,624,252	\$961,926	\$2,039,103	\$559,383	\$1,105,843	\$107,672
7	Estimated Ccf Sales for Winter Period	23,599,254	2,367,599	5,002,145	1,369,288	2,712,734	264,617
8	Commodity RPGA	\$0.40782	\$0.40629	\$0.40765	\$0.40852	\$0.40765	\$0.40690
9	Commodity Cap RPGA	\$0.40000	\$0.40000	\$0.40000	\$0.40000	\$0.40000	\$0.40000
10	Higher of Line 8 or 9	\$0.40782	\$0.40629	\$0.40765	\$0.40852	\$0.40765	\$0.40690
11	Total RPGA	\$0.55346	\$0.42810	\$0.58568	\$0.42782	\$0.46802	\$0.41311

Atmos Energy Corporation
Allocation of Annual Demand Costs
Effective November 1, 2002

No.		Allocation Factors	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sept-03	Oct-03	Nov-03	Dec-03	Total
1	Southeast Missouri (AREA S)														
2	Interconnected Costs		300,482	301,130	301,090	301,111	301,101	301,112	301,101	300,549	300,316	300,316	301,080	304,515	3,613,904
3	Demand Allocation														
4	Firm	97.64%	293,391	294,023	293,985	294,005	293,995	294,006	293,995	293,456	293,229	293,229	293,975	297,328	3,528,617
5	Interruptible	2.36%	7,091	7,107	7,106	7,106	7,106	7,106	7,106	7,093	7,087	7,087	7,105	7,187	85,287
6	Total Allocated		300,482	301,130	301,091	301,111	301,101	301,112	301,101	300,549	300,316	300,316	301,080	304,515	3,613,904
7	NGPL Area Costs		96,887	96,867	96,887	84,889	84,889	85,948	85,948	85,948	87,012	87,012	99,010	97,035	1,088,331
8	Demand Allocation														
9	Firm	99.05%	95,966	95,947	95,966	84,082	84,082	85,132	85,132	85,132	86,185	86,185	98,070	96,114	1,077,993
10	Interruptible	0.95%	920	920	920	806	806	817	817	817	827	827	941	922	10,340
11	Total Allocated		96,886	96,867	96,886	84,888	84,888	85,949	85,949	85,949	87,012	87,012	99,011	97,036	1,088,333
12	MRT Area Costs		10299	8009	10083	0	0	0	0	0	639	660	667	7106	37,463
13	Demand Allocation														
14	Firm	96.93%	9,983	7,763	9,774	0	0	0	0	0	619	640	646	6,888	36,313
15	Interruptible	3.07%	316	246	310	0	0	0	0	0	20	20	20	218	1,150
16	Total Allocated		10,299	8,009	10,084	0	0	0	0	0	639	660	666	7,106	37,463
17	Total SEMO Demand Costs														
18	Firm		399,340	397,733	399,725	378,087	378,077	379,138	379,127	378,588	380,033	380,054	392,691	400,330	4,642,923
19	Interruptible		8,327	8,273	8,336	7,912	7,912	7,923	7,923	7,910	7,934	7,934	8,066	8,327	96,777
20	Total		407,667	406,006	408,061	385,999	385,989	387,061	387,050	386,498	387,967	387,988	400,757	408,657	4,739,700
21	Kirksville (AREA K)														
22	Demand Costs		122,072	122,167	122,417	91,339	91,339	91,434	91,434	91,434	91,160	91,053	121,837	122,136	1,249,822
23	Demand Allocation														
24	Firm	96.28%	117,531	117,622	117,863	87,941	87,941	88,033	88,033	88,033	87,769	87,666	117,304	117,592	1,203,328
25	Interruptible	3.72%	4,541	4,545	4,554	3,398	3,398	3,401	3,401	3,401	3,391	3,387	4,532	4,543	46,492
26	Total Allocated		122,072	122,167	122,417	91,339	91,339	91,434	91,434	91,434	91,160	91,053	121,836	122,135	1,249,820
27	Butler (AREA B)														
28	Demand Costs		13,413	13,413	13,413	13,413	25,604	24,594	21,709	25,817	28,823	13,413	13,413	13,413	220,442
29	Demand Allocation														
30	Firm	98.63%	13,230	13,230	13,230	13,230	25,254	24,257	21,412	25,463	28,428	13,230	13,230	13,230	217,424
31	Interruptible	1.37%	184	184	184	184	351	337	297	354	395	184	184	184	3,022
32	Total Allocated		13,414	13,414	13,414	13,414	25,605	24,594	21,709	25,817	28,823	13,414	13,414	13,414	220,446

Atmos Energy Corporation
Allocation of Commodity Costs
Effective November 1, 2002

Line No.		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sept-03	Oct-03	Nov-03	Dec-03	Total	Winter Period Nov. - Mar.
1	Southeast Missouri (AREA S)														
2	Net Commodity Costs	3,102,941	2,550,042	1,877,245	1,296,555	568,851	399,101	339,659	299,951	433,764	605,543	1,013,101	2,042,849	14,529,602	10,586,177
3	Allocation Factors														
4	Firm	93.21%	92.41%	91.25%	88.77%	80.12%	80.63%	78.86%	80.77%	70.66%	67.49%	78.85%	91.23%		
5	Interruptible	6.79%	7.59%	8.75%	11.23%	19.88%	19.37%	21.14%	19.23%	29.34%	32.51%	21.15%	8.77%		
6		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
7	Allocated Commodity costs														
8	Firm	2,892,251	2,356,494	1,712,986	1,150,952	455,763	321,795	267,855	242,271	306,498	408,681	798,830	1,863,691	12,778,067	9,624,252
9	Interruptible	210,690	193,548	164,259	145,603	113,088	77,306	71,804	57,681	127,266	196,862	214,271	179,158	1,751,536	961,926
10	Total	3,102,941	2,550,042	1,877,245	1,296,555	568,851	399,101	339,659	299,952	433,764	605,543	1,013,101	2,042,849	14,529,603	10,586,178
11	Kirkville (AREA K)														
12	Net Commodity Costs	782,253	595,862	442,297	338,579	149,588	114,947	80,648	87,501	124,302	170,196	267,841	510,232	3,664,246	2,598,486
13	Allocation Factors														
14	Firm	75.34%	83.38%	83.78%	76.99%	70.27%	62.90%	48.43%	47.45%	42.79%	57.14%	68.27%	78.30%		
15	Interruptible	24.66%	16.62%	16.22%	23.01%	29.73%	37.10%	51.57%	52.55%	57.21%	42.86%	31.73%	21.70%		
16		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
17	Allocated Commodity costs														
18	Firm	589,350	496,830	370,556	260,672	105,115	72,302	39,058	41,519	53,189	97,250	182,855	399,512	2,708,208	2,039,103
19	Interruptible	192,904	99,032	71,741	77,907	44,472	42,645	41,590	45,982	71,113	72,946	84,986	110,720	956,038	559,383
20	Total	782,254	595,862	442,297	338,579	149,587	114,947	80,648	87,501	124,302	170,196	267,841	510,232	3,664,246	2,598,486
21	Butler (AREA B)														
22	Net Commodity Costs	344,594	303,425	218,830	152,294	61,418	43,631	34,996	32,773	40,409	57,451	111,850	234,814	1,636,486	1,213,514
23	Allocation Factors														
24	Firm	92.74%	91.16%	92.60%	88.40%	81.13%	77.87%	70.27%	67.28%	67.98%	79.77%	82.91%	91.26%		
25	Interruptible	7.26%	8.84%	7.40%	11.60%	18.87%	22.13%	29.73%	32.72%	32.02%	20.23%	17.09%	8.74%		
26		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
27	Allocated Commodity costs														
28	Firm	319,577	276,602	202,637	134,628	49,828	33,975	24,592	22,050	27,470	45,828	92,735	214,292	1,444,214	1,105,843
29	Interruptible	25,018	26,823	16,193	17,666	11,590	9,655	10,404	10,723	12,939	11,622	19,115	20,523	192,271	107,672
30	Total	344,595	303,425	218,830	152,294	61,418	43,630	34,996	32,773	40,409	57,450	111,850	234,815	1,636,485	1,213,515

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

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	2,132,526	87.79%	16.93%	34,499	100.00%	80.71%	97.64%
Interruptible sales	296,494	12.21%	2.36%		0.00%	0.00%	2.36%
Total sales	2,429,020			34,499			100.00%

Total sales/365	6,655
Design peak	34,499
Load factor	19.29%
1 minus Load factor	80.71%

Description	Mcf Sales	LNG	Net
Firm sales	2,132,526	0	2,132,526
Interruptible sales	296,494		296,494
Total sales	2,429,020	0	2,429,020

<u>Capacity</u>			
LNG (Peaking)	10,200	10,200	0
TETC CDS	9,826		9,826
TETC SS-1 (Max W/D)	11,303		11,303
Ozark	13,370		13,370
	44,699	10,200	34,499

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

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	603,314	93.63%	14.00%	11,807	100.00%	85.05%	99.05%
Interruptible sales	41,056	6.37%	0.95%		0.00%	0.00%	0.95%
Total sales	<u>644,370</u>			<u>11,807</u>			<u>100.00%</u>
Total sales/365	1,765						
Design peak	11,807						
Load factor	14.95%						
1 minus Load factor	85.05%						
<u>Capacity</u>							
FTS 110767	4,077						
FTS 110759	2,200						
FTS 100072	2,000						
DSS	2,530						
POA	<u>1,000</u>						
	<u>11,807</u>						

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

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	189,342	82.91%	14.90%	3,482	100.00%	82.03%	96.93%
Interruptible sales	39,036	17.09%	3.07%		0.00%	0.00%	3.07%
Total sales	<u>228,377</u>			<u>3,482</u>			<u>100.00%</u>
Total sales/365	626						
Design peak	3,482						
Load factor	17.97%						
1 minus Load factor	82.03%						
<u>Capacity</u>							
FTS 973	348						
SCT 450	<u>3,134</u>						
	<u>3,482</u>						

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

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	605,603	79.52%	14.43%	11,500	100.00%	81.86%	96.28%
Interruptible sales	156,005	20.48%	3.72%		0.00%	0.00%	3.72%
Total sales	<u>761,608</u>			<u>11,500</u>			<u>100.00%</u>
Total sales/365	2,087						
Design peak	11,500						
Load factor	18.14%						
1 minus Load factor	81.86%						
<u>Capacity</u>							
ETS 00001	3,850						
ETS 00050	3,850						
FTS-1 18450	<u>3,800</u>						
	<u>11,500</u>						

Exhibit CDAF-MO

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

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	328,589	89.16%	11.25%	8,000	100.00%	87.38%	98.63%
Interruptible sales	39,935	10.84%	1.37%		0.00%	0.00%	1.37%
Total sales	<u>368,524</u>			<u>8,000</u>			<u>100.00%</u>
Total sales/365	1,010						
Design peak	8,000						
Load factor	12.62%						
1 minus Load factor	87.38%						
<u>Capacity</u>							
SCT	<u>8,000</u>						
	<u>8,000</u>						

EXHIBIT III

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

	<u>FERC Docket No.</u>	<u>Total Refund</u>
1. Factor R1 :		
Reliant Energy Refund		(\$237.38)
Mississippi River Transportation (MRT) Refund		(\$709.00)
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance from the November 1, 2000 - November 1, 2001 filing (Exhibit I II-A) - FIRM		\$13,464.72
Residual Balance from the November 1, 2000 - November 1, 2001 filing (Exhibit III-B) - INTERRUPTIBLE		\$1,930.68
4. Factor i :		
Interest on the "Refund Due Customers" Account (Exhibit III-C) - FIRM		\$ 2,582.58
Interest on the "Refund Due Customers" Account (Exhibit III-D) - INTERRUPTIBLE		\$ 306.95
5. Factor Vt:		
Total Firm Sales	6,056,027	
Total Interruptible Sales	1,560,051	

		7,616,078
6. Computation of Refund Adjustment:		
FIRM		
\$15,100.92		
-----	=	\$0.002494 per Ccf or
6,056,027		<u>\$0.0025</u>
INTERRUPTIBLE		
\$2,237.63		
-----	=	\$0.001434 per Ccf or
1,560,051		<u>\$0.0014</u>

ATMOS ENERGY CORPORATION
 COMPUTATION OF FIRM PGA REFUNDS - SEMO DISTRICT (AREA S)
 November 1, 2000 to November 1, 2001

<u>MONTH</u>		<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded					\$7,795.03
September & October Refunds	(\$0.00125)	1,975,436	\$2,469.30	\$2,469.30	\$10,264.33
November, 2000 Firm @	(\$0.00009)	2,209,851	\$198.89		
			-----	\$198.89	\$10,463.22
December	Firm @	(\$0.00009)	6,382,253	\$574.40	
			-----	\$574.40	\$11,037.62
January, 2001	Firm @	(\$0.00009)	8,447,246	\$760.25	
			-----	\$760.25	\$11,797.87
February	Firm @	(\$0.00009)	5,913,653	\$532.23	
			-----	\$532.23	\$12,330.10
March	Firm @	(\$0.00009)	4,311,277	\$388.01	
			-----	\$388.01	\$12,718.11
April	Firm @	(\$0.00009)	3,330,456	\$299.74	
			-----	\$299.74	\$13,017.85
May	Firm @	(\$0.00009)	1,103,211	\$99.29	
			-----	\$99.29	\$13,117.14
June	Firm @	(\$0.00009)	835,289	\$75.18	
			-----	\$75.18	\$13,192.32
July	Firm @	(\$0.00009)	675,875	\$60.83	
			-----	\$60.83	\$13,253.15
August	Firm @	(\$0.00009)	646,366	\$58.17	
			-----	\$58.17	\$13,311.32
September	Firm @	(\$0.00009)	785,034	\$70.65	
			-----	\$70.65	\$13,381.97
October	Firm @	(\$0.00009)	919,432	\$82.75	
			-----	\$82.75	\$13,464.72

EXHIBIT III-B

ATMOS ENERGY CORPORATION
 COMPUTATION OF INTERRUPTIBLE PGA REFUNDS - SEMO DISTRICT (AREA S)
 November 1, 2000 to November 1, 2001

<u>MONTH</u>		<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded					\$1,345.18
September & October Refund: (\$0.00049)		787,771	\$386.01	\$386.01	\$1,731.19
November, 2000 Interr. @ (\$0.00005)		432,326	\$21.62		
			-----	\$21.62	\$1,752.81
December Interr. @ (\$0.00005)		315,676	\$15.78		
			-----	\$15.78	\$1,768.59
January, 2001 Interr. @ (\$0.00005)		505,441	\$25.27		
			-----	\$25.27	\$1,793.86
February Interr. @ (\$0.00005)		437,650	\$21.88		
			-----	\$21.88	\$1,815.74
March Interr. @ (\$0.00005)		356,133	\$17.81		
			-----	\$17.81	\$1,833.55
April Interr. @ (\$0.00005)		368,855	\$18.44		
			-----	\$18.44	\$1,851.99
May Interr. @ (\$0.00005)		232,937	\$11.65		
			-----	\$11.65	\$1,863.64
June Interr. @ (\$0.00005)		189,871	\$9.49		
			-----	\$9.49	\$1,873.13
July Interr. @ (\$0.00005)		163,771	\$8.19		
			-----	\$8.19	\$1,881.32
August Interr. @ (\$0.00005)		187,800	\$9.39		
			-----	\$9.39	\$1,890.71
September Interr. @ (\$0.00005)		316,035	\$15.80		
			-----	\$15.80	\$1,906.51
October Interr. @ (\$0.00005)		483,389	\$24.17		
			-----	\$24.17	\$1,930.68

EXHIBIT III-C

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

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST	
September, 2000	\$ 7,795.03	\$ -	1,021.44	\$ 8,816.47	\$ 8,305.75	\$ 62.29	
October, 2000	\$ 8,878.76	\$ -	1,447.86	\$ 10,326.62	\$ 9,602.69	\$ 72.02	
November, 2000	\$ 11,107.64	\$ -	198.89	\$ 11,306.52	\$ 11,207.08	\$ 84.05	
December, 2000	\$ 11,390.57	\$ -	574.40	\$ 11,964.97	\$ 11,677.77	\$ 87.58	
						<u>\$ 305.94</u>	
January, 2001	\$ 12,052.55	\$ -	760.25	\$ 12,812.81	\$ 12,432.68	\$ 93.25	
February	\$ 12,906.06	\$ -	532.23	\$ 13,438.29	\$ 13,172.17	\$ 98.79	
March	\$ 13,537.08	\$ -	388.01	\$ 13,925.09	\$ 13,731.08	\$ 102.98	
						<u>\$ 295.02</u>	
April, 2001	\$ 14,028.07	\$ -	299.74	\$ 14,327.81	\$ 14,177.94	\$ 106.33	
May	\$ 14,434.14	\$ -	99.29	\$ 14,533.43	\$ 14,483.79	\$ 108.63	
June	\$ 14,642.06	\$ -	75.18	\$ 14,717.24	\$ 14,679.65	\$ 110.10	
						<u>\$ 325.06</u>	
July, 2001	\$ 14,827.34	\$ -	60.83	\$ 14,888.16	\$ 14,857.75	\$ 111.43	
August	\$ 14,999.59	\$ -	58.17	\$ 15,057.77	\$ 15,028.68	\$ 112.72	
September	\$ 15,170.49	\$ -	70.65	\$ 15,241.14	\$ 15,205.81	\$ 114.04	
						<u>\$ 338.19</u>	
October, 2001	\$ 15,355.18	\$ -	82.75	\$ 15,437.93	\$ 15,396.56	\$ 115.47	
November	\$ 15,553.40	\$ -	-	\$ 15,553.40	\$ 15,553.40	\$ 116.65	
December	\$ 15,670.05	\$ -	-	\$ 15,670.05	\$ 15,670.05	\$ 117.53	
						<u>\$ 349.65</u>	
January, 2002	\$ 15,787.58	\$ -	-	\$ 15,787.58	\$ 15,787.58	\$ 118.41	
February	\$ 15,668.16	\$ -	-	\$ 15,668.16	\$ 15,668.16	\$ 117.51	
March	\$ 15,785.67	\$ -	-	\$ 15,785.67	\$ 15,785.67	\$ 118.39	
						<u>\$ 354.31</u>	
April, 2002	\$ 15,904.06	\$ -	-	\$ 15,904.06	\$ 15,904.06	\$ 119.28	
May	\$ 16,261.17	\$ -	-	\$ 16,261.17	\$ 16,261.17	\$ 121.96	
June	\$ 16,383.13	\$ -	-	\$ 16,383.13	\$ 16,383.13	\$ 122.87	
						<u>\$ 364.11</u>	
July, 2002	\$ 16,506.00	\$ -	-	\$ 16,506.00	\$ 16,506.00	\$ 123.79	
August	\$ 16,867.62	\$ -	-	\$ 16,867.62	\$ 16,867.62	\$ 126.51	\$ 2,582.58

EXHIBIT III-D

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

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST
September 2000	\$ 1,345.18	\$ -	149.05	\$ 1,494.23	\$ 1,419.70	\$ 10.65
October 2000	\$ 1,397.91	\$ -	236.96	\$ 1,634.87	\$ 1,516.39	\$ 11.37
November, 2000	\$ 1,397.91	\$ -	21.62	\$ 1,419.53	\$ 1,408.72	\$ 10.57
December, 2000	\$ 1,430.10	\$ -	15.78	\$ 1,445.88	\$ 1,437.99	\$ 10.78
						\$ 43.37
January, 2001	\$ 1,456.66	\$ -	25.27	\$ 1,481.93	\$ 1,469.30	\$ 11.02
February	\$ 1,492.95	\$ -	21.88	\$ 1,514.83	\$ 1,503.89	\$ 11.28
March	\$ 1,526.11	\$ -	17.81	\$ 1,543.92	\$ 1,535.02	\$ 11.51
						\$ 33.81
April, 2001	\$ 1,555.43	\$ -	18.44	\$ 1,573.87	\$ 1,564.65	\$ 11.73
May	\$ 1,585.60	\$ -	11.65	\$ 1,597.25	\$ 1,591.43	\$ 11.94
June	\$ 1,609.19	\$ -	9.49	\$ 1,618.68	\$ 1,613.94	\$ 12.10
						\$ 35.77
July, 2001	\$ 1,630.78	\$ -	8.19	\$ 1,638.97	\$ 1,634.88	\$ 12.26
August	\$ 1,651.23	\$ -	9.39	\$ 1,660.62	\$ 1,655.93	\$ 12.42
September	\$ 1,673.04	\$ -	15.80	\$ 1,688.84	\$ 1,680.94	\$ 12.61
						\$ 37.29
October, 2001	\$ 1,701.45	\$ -	24.17	\$ 1,725.62	\$ 1,713.54	\$ 12.85
November	\$ 1,738.47	\$ -	-	\$ 1,738.47	\$ 1,738.47	\$ 13.04
December	\$ 1,751.51	\$ -	-	\$ 1,751.51	\$ 1,751.51	\$ 13.14
						\$ 39.03
January, 2002	\$ 1,764.65	\$ -	-	\$ 1,764.65	\$ 1,764.65	\$ 13.23
February	\$ 1,777.88	\$ -	-	\$ 1,777.88	\$ 1,777.88	\$ 13.33
March	\$ 1,791.21	\$ -	-	\$ 1,791.21	\$ 1,791.21	\$ 13.43
						\$ 39.99
April, 2002	\$ 1,804.64	\$ -	-	\$ 1,804.64	\$ 1,804.64	\$ 13.53
May	\$ 2,056.00	\$ -	-	\$ 2,056.00	\$ 2,056.00	\$ 15.42
June	\$ 2,071.42	\$ -	-	\$ 2,071.42	\$ 2,071.42	\$ 15.54
						\$ 44.49
July, 2002	\$ 2,086.96	\$ -	-	\$ 2,086.96	\$ 2,086.96	\$ 15.65
August	\$ 2,340.44	\$ -	-	\$ 2,340.44	\$ 2,340.44	\$ 17.55
						\$ 306.95

MISSISSIPPI RIVER TRANSMISSION

REFERENCE NUMBER	DATE	VOUCHER	GROSS AMOUNT	DISCOUNT	NET AMOUNT
*SEE STATEMENT 003151000002, BA NUMBER 330517-103 003151000002	02/21/2002	1700014780	\$237.83	0.00	\$237.83

Coding
050.0000. 1910. 273.4. 072000.0000

CHECK NUMBER	DATE	VENDOR NUMBER	VENDOR NAME	TOTAL AMOUNT
1003627	02/21/2002	0000166736	UNITED CITIES GAS CO	\$237.83

Refer to above check number and voucher number when inquiring about your payment

0155

COMPANY WATERMARK APPEARS WITH A CLEAR WINDOW BELOW.



MISSISSIPPI RIVER TRANSMISSION
HOUSTON, TEXAS

50-937
213

Vendor Number: 0000166736

Date: 02/21/2002

Check Number: 1003627

PAY Two hundred thirty seven and 83/100 Dollars

TO THE
ORDER OF

UNITED CITIES GAS CO
A DIVISION OF ATMOS ENERGY
5430 LBJ FREEWAY
DALLAS TX 75240

THE CHASE MANHATTAN BANK
6040 TARBELL ROAD
SYRACUSE, N. Y. 13206

AUTHORIZED SIGNATURE
VOID WITHOUT SIGNATURE
VOID AFTER NINETY DAYS.

Pay Exactly
*****\$237.83

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK. ABSENCE OF THIS FEATURE MAY INDICATE ALTERATION AND SHOULD BE VOID.

11 1003627 11 0213093791 60184745211

EXHIBIT III

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

	<u>FERC Docket No.</u>	<u>Total Refund</u>
1. Factor R1 :		
Not Applicable to this Filing		\$0.00
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance from the November 1, 2000 November 1, 2001 filing (Exhibit III-A) - FIRM		\$22,221.45
Residual Balance from the November 1, 2000 November 1, 2001 filing (Exhibit III-B) - INTERRUPTIBLE		\$6,153.08
4. Factor i :		
Interest on the "Refund Due Customers" Account (Exhibit III-C) - FIRM		\$ 4,143.53
Interest on the "Refund Due Customers" Account (Exhibit III-D) - FIRM		\$ 1,200.48
5. Factor Vt:		
Total Firm Sales	6,056,027	
Total Interruptible Sales	<u>1,560,051</u>	
		7,616,078
6. Computation of Refund Adjustment:		
FIRM \$26,364.98		
-----	=	
6,056,027		\$0.004354 per Ccf or
		<u>\$0.0044</u>
INTERRUPTIBLE \$7,353.56		
-----	=	
1,560,051		\$0.004714 per Ccf or
		<u>\$0.0047</u>

EXHIBIT III-A

ATMOS ENERGY CORPORATION
 COMPUTATION OF FIRM PGA REFUNDS - KIRKSVILLE DISTRICT (AREA K)
 November 1, 2000 to November 1, 2001

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded						\$16,065.58
Refunds from September & Oct	(\$0.00512)	415,807	\$2,128.93	\$2,128.93	\$18,194.51	
November, 2000	Firm @	\$ (0.00052)	592,189	\$307.94	\$307.94	
				-----		\$18,502.45
December	Firm @	\$ (0.00052)	1,341,893	\$697.78	\$697.78	
				-----		\$19,200.23
January, 2001	Firm @	\$ (0.00052)	1,699,297	\$883.63	\$883.63	
				-----		\$20,083.86
February	Firm @	\$ (0.00052)	1,378,396	\$716.77	\$716.77	
				-----		\$20,800.63
March	Firm @	\$ (0.00052)	1,040,929	\$541.28	\$541.28	
				-----		\$21,341.91
April	Firm @	\$ (0.00052)	732,638	\$380.97	\$380.97	
				-----		\$21,722.88
May	Firm @	\$ (0.00052)	223,688	\$116.32	\$116.32	
				-----		\$21,839.20
June	Firm @	\$ (0.00052)	252,321	\$131.21	\$131.21	
				-----		\$21,970.41
July	Firm @	\$ (0.00052)	55,021	\$28.61	\$28.61	
				-----		\$21,999.02
August	Firm @	\$ (0.00052)	103,734	\$53.94	\$53.94	
				-----		\$22,052.96
September	Firm @	\$ (0.00052)	121,756	\$63.31	\$63.31	
				-----		\$22,116.27
October	Firm @	\$ (0.00052)	202,264	\$105.18	\$105.18	
				-----		\$22,221.45

ATMOS ENERGY CORPORATION
 COMPUTATION OF INTERRUPTIBLE PGA REFUNDS - KIRKSVILLE DISTRICT (AREA K)
 November 1, 2000 to November 1, 2001

<u>MONTH</u>			<u>CCF</u> <u>SALES</u>	<u>AMOUNT</u> <u>REFUNDED</u>	<u>MONTHLY</u> <u>REFUND</u>	<u>BALANCE</u> <u>TO BE</u> <u>REFUNDED</u>
Balance to be Refunded						\$5,454.72
Refunds from September & October						\$6,113.25
November, 2000 Interr. @	\$(0.00130)	506,558	\$	658.53	\$ 658.53	\$6,116.50
	\$(0.00002)	162,610		\$3.25	\$3.25	
December	Interr. @	\$(0.00002)	207,136	\$4.14	\$4.14	\$6,120.64
January, 2001	Interr. @	\$(0.00002)	798,729	\$15.97	\$15.97	\$6,136.61
February	Interr. @	\$(0.00002)	220,191	\$4.40	\$4.40	\$6,141.01
March	Interr. @	\$(0.00002)	50,095	\$1.00	\$1.00	\$6,142.01
April	Interr. @	\$(0.00002)	213,139	\$4.26	\$4.26	\$6,146.27
May	Interr. @	\$(0.00002)	58,191	\$1.16	\$1.16	\$6,147.43
June	Interr. @	\$(0.00002)	41,911	\$0.84	\$0.84	\$6,148.27
July	Interr. @	\$(0.00002)	19,073	\$0.38	\$0.38	\$6,148.65
August	Interr. @	\$(0.00002)	106,812	\$2.14	\$2.14	\$6,150.79
September	Interr. @	\$(0.00002)	94,361	\$1.89	\$1.89	\$6,152.68
October	Interr. @	\$(0.00002)	19,813	\$0.40	\$0.40	\$6,153.08

EXHIBIT III-C

ATMOS ENERGY CORPORATION
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT - FIRM
Kirkville, MISSOURI - AREA K

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST
September, 2000	\$ 16,065.58	\$ -	757.76	\$ 16,823.34	\$ 16,444.46	\$ 123.33
October, 2000	\$ 16,946.67	\$ -	1,371.17	\$ 18,317.84	\$ 17,632.26	\$ 132.24
November, 2000	\$ 18,450.08	\$ -	307.94	\$ 18,758.02	\$ 18,604.05	\$ 139.53
December, 2000	\$ 18,897.55	\$ -	697.78	\$ 19,595.33	\$ 19,246.44	\$ 144.35
						\$ 539.45
January 2001	\$ 19,739.68	\$ -	883.63	\$ 20,623.32	\$ 20,181.50	\$ 151.36
February	\$ 20,774.68	\$ -	716.77	\$ 21,491.44	\$ 21,133.06	\$ 158.50
March	\$ 21,649.94	\$ -	541.28	\$ 22,191.23	\$ 21,920.59	\$ 164.40
						\$ 474.26
April 2001	\$ 22,355.63	\$ -	380.97	\$ 22,736.60	\$ 22,546.11	\$ 169.10
May	\$ 22,905.70	\$ -	116.32	\$ 23,022.02	\$ 22,963.86	\$ 172.23
June	\$ 23,194.25	\$ -	131.21	\$ 23,325.45	\$ 23,259.85	\$ 174.45
						\$ 515.78
July 2001	\$ 23,499.90	\$ -	28.61	\$ 23,528.52	\$ 23,514.21	\$ 176.36
August	\$ 23,704.88	\$ -	53.94	\$ 23,758.82	\$ 23,731.85	\$ 177.99
September	\$ 23,936.81	\$ -	63.31	\$ 24,000.12	\$ 23,968.46	\$ 179.76
						\$ 534.11
October 2001	\$ 24,179.88	\$ -	105.18	\$ 24,285.06	\$ 24,232.47	\$ 181.74
November	\$ 24,466.80	\$ -	-	\$ 24,466.80	\$ 24,466.80	\$ 183.50
December	\$ 24,650.30	\$ -	-	\$ 24,650.30	\$ 24,650.30	\$ 184.88
						\$ 550.12
January 2002	\$ 24,835.18	\$ -	-	\$ 24,835.18	\$ 24,835.18	\$ 186.26
February	\$ 25,021.44	\$ -	-	\$ 25,021.44	\$ 25,021.44	\$ 187.66
March	\$ 25,209.10	\$ -	-	\$ 25,209.10	\$ 25,209.10	\$ 189.07
						\$ 562.99
April 2002	\$ 25,398.17	\$ -	-	\$ 25,398.17	\$ 25,398.17	\$ 190.49
May	\$ 25,588.66	\$ -	-	\$ 25,588.66	\$ 25,588.66	\$ 191.91
June	\$ 25,780.57	\$ -	-	\$ 25,780.57	\$ 25,780.57	\$ 193.35
						\$ 575.75
July 2002	\$ 25,973.92	\$ -	-	\$ 25,973.92	\$ 25,973.92	\$ 194.80
August	\$ 26,168.72	\$ -	-	\$ 26,168.72	\$ 26,168.72	\$ 196.27
						\$ 4,143.53

EXHIBIT III-D

ATMOS ENERGY CORPORATION
INTEREST ON "REFUND DUE CUSTOMERS" ACCOUNT - INTERRUPTIBLE
Kirkville, MISSOURI - AREA K

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST
September, 2000	\$ 5,454.72	\$ -	308.05	\$ 5,762.77	\$ 5,608.75	\$ 42.07
October, 2000	\$ 5,804.84	\$ -	350.47	\$ 6,155.32	\$ 5,980.08	\$ 44.85
November, 2000	\$ 6,200.17	\$ -	3.25	\$ 6,203.42	\$ 6,201.79	\$ 46.51
December, 2000	\$ 6,249.93	\$ -	4.14	\$ 6,254.07	\$ 6,252.00	\$ 46.89
						\$ 180.32
January 2001	\$ 6,300.96	\$ -	15.97	\$ 6,316.93	\$ 6,308.95	\$ 47.32
February	\$ 6,364.25	\$ -	4.40	\$ 6,368.66	\$ 6,366.46	\$ 47.75
March	\$ 6,416.41	\$ -	1.00	\$ 6,417.41	\$ 6,416.91	\$ 48.13
						\$ 143.20
April 2001	\$ 6,465.54	\$ -	4.26	\$ 6,469.80	\$ 6,467.67	\$ 48.51
May	\$ 6,518.31	\$ -	1.16	\$ 6,519.48	\$ 6,518.90	\$ 48.89
June	\$ 6,568.37	\$ -	0.84	\$ 6,569.21	\$ 6,568.79	\$ 49.27
						\$ 146.67
July 2001	\$ 6,618.48	\$ -	0.38	\$ 6,618.86	\$ 6,618.67	\$ 49.64
August	\$ 6,668.50	\$ -	2.14	\$ 6,670.63	\$ 6,669.57	\$ 50.02
September	\$ 6,720.65	\$ -	1.89	\$ 6,722.54	\$ 6,721.60	\$ 50.41
						\$ 150.07
October 2001	\$ 6,772.95	\$ -	0.40	\$ 6,773.35	\$ 6,773.15	\$ 50.80
November	\$ 6,824.15	\$ -	-	\$ 6,824.15	\$ 6,824.15	\$ 51.18
December	\$ 6,875.33	\$ -	-	\$ 6,875.33	\$ 6,875.33	\$ 51.56
						\$ 153.54
January 2002	\$ 6,926.89	\$ -	-	\$ 6,926.89	\$ 6,926.89	\$ 51.95
February	\$ 6,978.84	\$ -	-	\$ 6,978.84	\$ 6,978.84	\$ 52.34
March	\$ 7,031.18	\$ -	-	\$ 7,031.18	\$ 7,031.18	\$ 52.73
						\$ 157.02
April 2002	\$ 7,083.91	\$ -	-	\$ 7,083.91	\$ 7,083.91	\$ 53.13
May	\$ 7,137.04	\$ -	-	\$ 7,137.04	\$ 7,137.04	\$ 53.53
June	\$ 7,190.57	\$ -	-	\$ 7,190.57	\$ 7,190.57	\$ 53.93
						\$ 160.59
July 2002	\$ 7,244.50	\$ -	-	\$ 7,244.50	\$ 7,244.50	\$ 54.33
August	\$ 7,298.83	\$ -	-	\$ 7,298.83	\$ 7,298.83	\$ 54.74
						\$ 1,200.48

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

	<u>FERC Docket No.</u>	<u>Total Refund</u>
1. Factor R1 :		
Not Applicable to this Filing		\$0.00
2. Factor R2 :		
Not Applicable to this Filing		\$0.00
3. Factor R3 :		
Residual Balance from the November 1, 2000 November 1, 2001 filing (Exhibit III-A) - FIRM		\$2,050.61
Residual Balance from the November 1, 2000 November 1, 2001 filing (Exhibit III-B) - INTERRUPTIBLE		\$774.37
4. Factor i :		
Interest on the "Refund Due Customers" Account (Exhibit III-C) - FIRM		\$ 279.22
Interest on the "Refund Due Customers" Account (Exhibit III-D) - INTERRUPTIBLE		\$ 390.24
5. Factor Vt:		
Total Firm Sales	4,142,619	
Total Interruptible Sales	462,234	

		4,604,853
6. Computation of Refund Adjustment:		
FIRM \$2,329.83		
-----	=	\$0.000562 per Ccf or
4,142,619		<u>\$0.0006</u>
INTERRUPTIBLE \$1,164.61		
-----	=	\$0.002520 per Ccf or
462,234		<u>\$0.0025</u>

ATMOS ENERGY CORPORATION
 COMPUTATION OF FIRM PGA REFUNDS - BUTLER DISTRICT (AREA B)
 November 1, 2000 to November 1, 2001

<u>MONTH</u>		<u>CCF</u>	<u>MONTHLY</u>	<u>BALANCE</u>
		<u>SALES</u>	<u>AMOUNT</u>	<u>TO BE</u>
			<u>REFUNDED</u>	<u>REFUNDED</u>
Balance to be Refunded				(\$455.59)
Refunds September & October, 2000	\$0.00000	189,811	\$0.00	(\$455.59)
November, 2000 Firm @	(\$0.00061)	284,754	\$173.70	
			-----	(\$281.89)
December Firm @	(\$0.00061)	723,396	\$441.27	
			-----	\$159.38
January, 2001 Firm @	(\$0.00061)	919,552	\$560.93	
			-----	\$720.31
February Firm @	(\$0.00061)	751,085	\$458.16	
			-----	\$1,178.47
March Firm @	(\$0.00061)	578,663	\$352.98	
			-----	\$1,531.45
April Firm @	(\$0.00061)	380,836	\$232.31	
			-----	\$1,763.76
May Firm @	(\$0.00061)	106,517	\$64.98	
			-----	\$1,828.74
June Firm @	(\$0.00061)	90,182	\$55.01	
			-----	\$1,883.75
July Firm @	(\$0.00061)	62,115	\$37.89	
			-----	\$1,921.64
August Firm @	(\$0.00061)	55,708	\$33.98	
			-----	\$1,955.62
September Firm @	(\$0.00061)	63,591	\$38.79	
			-----	\$1,994.41
October Firm @	(\$0.00061)	92,127	\$56.20	
			-----	\$2,050.61

ATMOS ENERGY CORPORATION
 COMPUTATION OF INTERRUPTIBLE PGA REFUNDS - BUTLER DISTRICT (AREA B)
 November 1, 2000 to November 1, 2001

<u>MONTH</u>			<u>CCF SALES</u>	<u>MONTHLY AMOUNT REFUNDED</u>	<u>BALANCE TO BE REFUNDED</u>
Balance to be Refunded					\$5,086.25
Refunds September & October	\$0.00000		75,762	\$0.00	\$5,086.25
November, 2000 Interr. @	\$0.01044		54,485	(\$568.82)	
				-----	\$4,517.43
December Interr. @	\$0.01044		49,958	(\$521.56)	
				-----	\$3,995.87
January, 2001 Interr. @	\$0.01044		58,306	(\$608.71)	
				-----	\$3,387.16
February Interr. @	\$0.01044		76,327	(\$796.85)	
				-----	\$2,590.31
March Interr. @	\$0.01044		13,197	(\$137.78)	
				-----	\$2,452.53
April Interr. @	\$0.01044		52,686	(\$550.04)	
				-----	\$1,902.49
May Interr. @	\$0.01044		21,779	(\$227.37)	
				-----	\$1,675.12
June Interr. @	\$0.01044		17,421	(\$181.88)	
				-----	\$1,493.24
July Interr. @	\$0.01044		20,173	(\$210.61)	
				-----	\$1,282.63
August Interr. @	\$0.01044		22,140	(\$231.14)	
				-----	\$1,051.49
September Interr. @	\$0.01044		22,475	(\$234.64)	
				-----	\$816.85
October Interr. @	\$0.01044		4,069	(\$42.48)	
				-----	\$774.37

EXHIBIT III-C

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

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST
September, 2000	\$ (455.59)	\$ -		\$ (455.59)	\$ (455.59)	\$ (3.42)
October, 2000	\$ (459.01)	\$ -		\$ (459.01)	\$ (459.01)	\$ (3.44)
November, 2000	\$ (462.45)	\$ -	173.70	\$ (288.75)	\$ (375.60)	\$ (2.82)
December, 2000	\$ (291.57)	\$ -	\$ 441.27	\$ 149.70	\$ (70.93)	\$ (0.53)
						\$ (10.21)
January, 2001	\$ 149.17	\$ -	560.93	\$ 710.10	\$ 429.63	\$ 3.22
February, 2001	\$ 713.32	\$ -	458.16	\$ 1,171.48	\$ 942.40	\$ 7.07
March, 2001	\$ 1,178.55	\$ -	352.98	\$ 1,531.53	\$ 1,355.04	\$ 10.16
						\$ 20.45
April, 2001	\$ 1,541.69	\$ -	232.31	\$ 1,774.00	\$ 1,657.85	\$ 12.43
May, 2001	\$ 1,786.43	\$ -	64.98	\$ 1,851.41	\$ 1,818.92	\$ 13.64
June, 2001	\$ 1,865.05	\$ -	55.01	\$ 1,920.06	\$ 1,892.56	\$ 14.19
						\$ 40.26
July, 2001	\$ 1,934.25	\$ -	37.89	\$ 1,972.14	\$ 1,953.20	\$ 14.65
August, 2001	\$ 1,986.79	\$ -	33.98	\$ 2,020.77	\$ 2,003.78	\$ 15.03
September, 2001	\$ 2,035.80	\$ -	38.79	\$ 2,074.59	\$ 2,055.20	\$ 15.41
						\$ 45.09
October, 2001	\$ 2,090.00	\$ -	56.20	\$ 2,146.20	\$ 2,118.10	\$ 15.89
November, 2001	\$ 2,162.09	\$ -	-	\$ 2,162.09	\$ 2,162.09	\$ 16.22
December, 2001	\$ 2,178.31	\$ -	-	\$ 2,178.31	\$ 2,178.31	\$ 16.34
						\$ 48.45
January, 2002	\$ 2,194.65	\$ -	-	\$ 2,194.65	\$ 2,194.65	\$ 16.46
February	\$ 2,211.11	\$ -	-	\$ 2,211.11	\$ 2,211.11	\$ 16.58
March	\$ 2,227.69	\$ -	-	\$ 2,227.69	\$ 2,227.69	\$ 16.71
						\$ 49.75
April, 2002	\$ 2,244.40	\$ -	-	\$ 2,244.40	\$ 2,244.40	\$ 16.83
May	\$ 2,261.23	\$ -	-	\$ 2,261.23	\$ 2,261.23	\$ 16.96
June	\$ 2,278.19	\$ -	-	\$ 2,278.19	\$ 2,278.19	\$ 17.09
						\$ 50.88
July, 2002	\$ 2,295.28	\$ -	-	\$ 2,295.28	\$ 2,295.28	\$ 17.21
August	\$ 2,312.49	\$ -	-	\$ 2,312.49	\$ 2,312.49	\$ 17.34
						\$ 279.22

EXHIBIT III-D

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

MONTH	BEGINNING BALANCE	ADDITIONAL REFUNDS	AMOUNTS REFUNDED	ENDING BALANCE	AVERAGE BALANCE	INTEREST
September, 2000	\$5,086.25	\$ -	-	\$ 5,086.25	\$ 5,086.25	\$ 38.15
October, 2000	\$ 5,124.40	\$ -	-	\$ 5,124.40	\$ 5,124.40	\$ 38.43
November, 2000	\$ 5,162.83	\$ -	(568.82)	\$ 4,594.01	\$ 4,878.42	\$ 36.59
December, 2000	\$ 4,630.60	\$ -	(521.56)	\$ 4,109.04	\$ 4,369.82	\$ 32.77
						\$ 145.94
January, 2001	\$ 4,141.81	\$ -	(608.71)	\$ 3,533.09	\$ 3,837.45	\$ 28.78
February, 2001	\$ 3,561.87	\$ -	(796.85)	\$ 2,765.02	\$ 3,163.44	\$ 23.73
March, 2001	\$ 2,788.75	\$ -	(137.78)	\$ 2,650.97	\$ 2,719.86	\$ 20.40
						\$ 72.91
April, 2001	\$ 2,671.37	\$ -	(550.04)	\$ 2,121.33	\$ 2,396.35	\$ 17.97
May, 2001	\$ 2,139.30	\$ -	(227.37)	\$ 1,911.93	\$ 2,025.61	\$ 15.19
June, 2001	\$ 1,927.12	\$ -	(181.88)	\$ 1,745.24	\$ 1,836.18	\$ 13.77
						\$ 46.93
July, 2001	\$ 1,759.01	\$ -	(210.61)	\$ 1,548.40	\$ 1,653.71	\$ 12.40
August, 2001	\$ 1,560.80	\$ -	(231.14)	\$ 1,329.66	\$ 1,445.23	\$ 10.84
September, 2001	\$ 1,340.50	\$ -	(234.64)	\$ 1,105.86	\$ 1,223.18	\$ 9.17
						\$ 32.41
October, 2001	\$ 1,115.03	\$ -	(42.48)	\$ 1,072.55	\$ 1,093.79	\$ 8.20
November, 2001	\$ 1,080.75	\$ -	-	\$ 1,080.75	\$ 1,080.75	\$ 8.11
December, 2001	\$ 1,088.86	\$ -	-	\$ 1,088.86	\$ 1,088.86	\$ 8.17
						\$ 24.48
January, 2002	\$ 1,097.03	\$ -	-	\$ 1,097.03	\$ 1,097.03	\$ 8.23
February	\$ 1,105.26	\$ -	-	\$ 1,105.26	\$ 1,105.26	\$ 8.29
March	\$ 1,113.55	\$ -	-	\$ 1,113.55	\$ 1,113.55	\$ 8.35
						\$ 24.87
April, 2002	\$ 1,121.90	\$ -	-	\$ 1,121.90	\$ 1,121.90	\$ 8.41
May	\$ 1,130.31	\$ -	-	\$ 1,130.31	\$ 1,130.31	\$ 8.48
June	\$ 1,138.79	\$ -	-	\$ 1,138.79	\$ 1,138.79	\$ 8.54
						\$ 25.43
July, 2002	\$ 1,147.33	\$ -	-	\$ 1,147.33	\$ 1,147.33	\$ 8.60
August	\$ 1,155.93	\$ -	-	\$ 1,155.93	\$ 1,155.93	\$ 8.67
						\$ 390.24

ATMOS ENERGY CORPORATION
Transition Cost Factor 2
2001/2002 ACA

	<u>SEMO</u>	<u>Kirksville</u>
Transition cost balance at Aug. 31, 2001	(1) \$ (26,763.75)	\$ (604.43)
Factor 2 Transition costs billed Sept. 00 - Aug. 01	(2) 0.00	0.00
Sales and transportation Ccf usage billed for usage before Nov. 1, 2001	4,071,483	317,324
Transition Cost Factor 2	\$ 0.00364	\$ 0.00176
Transition costs recovered	\$ 14,820.20	\$ 558.49
Sales Ccf usage billed for usage after Nov. 1, 2001	30,558,778	7,177,884
Transportation Ccf usage billed for usage after Nov. 1, 2001	19,337,804	2,030,773
Total Ccf usage billed for usage after Nov. 1, 2001	49,896,582	9,208,657
Sales Transition Cost Factor 2	\$ -	\$ -
Transportation Transition Cost Factor 2	\$ -	\$ -
Transition costs recovered	\$ -	\$ -
Total transition cost recovered Sept. 01 - Aug. 02	\$ 14,820.20	\$ 558.49
(Over)/Under recovered transition costs for current ACA period:	\$ (41,583.95)	\$ (1,162.92)
Expected costs: 9/1/01 - 9/30/02	0.00	0.00
Refunds of costs previously billed	0.00	0.00
Total costs to recover before write-off	\$ (41,583.95)	\$ (1,162.92)
Expected Firm Sales (Ccf) for Sept. 01 - Aug. 02	29,251,813	2,348,097
Expected Interruptible Sales (Ccf) for Sept. 01 - Aug. 02	3,765,855	1,560,051
Expected Transportation Sales (Ccf) for Sept. 01 - Aug. 02	23,409,287	6,056,027
Total Expected Sales (Ccf)	56,426,955	9,964,175
Firm Costs to recover	\$ (21,557.18)	\$ (274.05)
Interruptible Costs to recover	(2,775.25)	(182.07)
Transportation Costs to recover	(17,251.52)	(706.80)
	\$ (41,583.95)	\$ (1,162.92)
Transportation Write-off	\$ (17,251.52)	\$ (706.80)
Total Costs to be included in ACA calculation	\$ (24,332.43)	\$ (456.12)

(1) See 00/01 ACA filing, Summaries of SEMO and Butler Transition Costs and Recovery

(2) See Exhibit TC-2

ATMOS ENERGY CORPORATION
Summary of Transition Costs Billed
2001/2002 ACA

Month/ Year	Description	SEMO				Butler
		TETC	MRTC	Natural Gas Pipeline	Total	Panhandle Eastern
Sep-01		0.00	0.00	0.00	0.00	0.00
Oct-01	Factor 1	0.00	0.00	0.00	0.00	0.00
Nov-02		0.00	0.00	0.00	0.00	0.00
Dec-01		0.00	0.00	0.00	0.00	0.00
Jan-02		0.00	0.00	0.00	0.00	0.00
Feb-02		0.00	0.00	0.00	0.00	0.00
Mar-02	Factor 2	0.00	0.00	0.00	0.00	0.00
Apr-02		0.00	0.00	0.00	0.00	0.00
May-02		0.00	0.00	0.00	0.00	0.00
Jun-02		0.00	0.00	0.00	0.00	0.00
Jul-02		0.00	0.00	0.00	0.00	0.00
Aug-02		0.00	0.00	0.00	0.00	0.00
Transition costs to recover		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	
Missouri transition cost	(1)	0.00	0.00	0.00	0.00	0.00

(1) See Exhibit TC-1

ATMOS ENERGY CORPORATION
Pre-March 1996 Transition Costs as of August 31, 2001
2001/2002 ACA

	<u>SEMO</u>	<u>Kirksville</u>
Total costs to recover (1)	(26,763.75)	\$ (604.43)
Transportation Ccf Sept. 01 - Oct 01	3,670,541	0
Former Transporter Ccf Sept. 01 - Oct 01 (2)	400,942	317,324
Total Ccf	<u>4,071,483</u>	<u>317,324</u>
Pre- March 1996 recovery factor effective Sept. 01 - Oct. 01	\$ 0.00364	\$ 0.00176
Pre - March 1996 costs recovered Sept. 01 - Oct. 01	<u>\$ 14,820.20</u>	<u>\$ 558.49</u>
(Over)/Under recovered Pre - March 1996 Transition costs as of Aug. 31, 2002	<u>\$ (41,583.95)</u>	<u>\$ (1,162.92)</u>

See 99 - 00 ACA filing Exhibit TC-3

See Exhibit TC-4 and TC-5

ATMOS ENERGY CORPORATION
Pre-March 1996 Transition Costs Billed to Former Transporters - SEMO District
2001/2002 ACA

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed</u>
Sep-01	180,329	0.00364	\$ 656.40
Oct-01	220,613	0.00364	803.03
Nov-02	196,696	0.00000	0.00
Dec-01	210,592	0.00000	0.00
Jan-02	319,845	0.00000	0.00
Feb-02	272,886	0.00000	0.00
Mar-02	286,862	0.00000	0.00
Apr-02	230,187	0.00000	0.00
May-02	223,111	0.00000	0.00
Jun-02	208,293	0.00000	0.00
Jul-02	204,929	0.00000	0.00
Aug-02	210,414	0.00000	0.00
	<u>2,764,757</u>		<u>\$ 1,459.43</u>

(1) Included in Exhibit TC-3

ATMOS ENERGY CORPORATION
Pre-March 1996 Transition Costs Billed to Former Transporters - Kirksville District
2001/2002 ACA

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed</u>
Sep-01	142,606	0.00176	\$ 250.99
Oct-01	174,718	0.00176	307.50
Nov-02	220,978	0.00000	0.00
Dec-01	303,326	0.00000	0.00
Jan-02	330,670	0.00000	0.00
Feb-02	224,323	0.00000	0.00
Mar-02	272,070	0.00000	0.00
Apr-02	199,277	0.00000	0.00
May-02	97,181	0.00000	0.00
Jun-02	125,606	0.00000	0.00
Jul-02	121,701	0.00000	0.00
Aug-02	135,641	0.00000	0.00
	<u>2,348,097</u>		<u>\$ 558.49</u>

ATMOS ENERGY CORPORATION
Transition Cost Factor 1
2001/2002 ACA

	<u>SEMO</u>
Factor 1 Transition cost balance at Aug. 31, 2002	(17,251.52)
Factor 1 Transition costs billed Sept. 01 - Aug. 02 (1)	0.00
Transition costs recovered	<u>0.00</u>
Total costs to recover	(17,251.52)
Expected Ccf sales : Sept. 01 - Aug. 02	<u>33,017,668</u>
TC Factor 1 per Ccf	<u><u>(0.00052)</u></u>

(1) See Exhibit TC-2

Atmos Energy Corporation
Summary of SEMO Transition Costs and Recovery

Month	SEMO Transition Costs (1)	Volumes				Firm/Int Rate	Trans Rate	Recovery				Balance
		Firm	Interr.	Trans	Total			Firm	Interr	Trans	Total	
Beginning Balance												\$ -
Sep-01	\$ -	785,034	316,035	1,935,921	3,036,990	0.00000	0.00364	\$ -	\$ -	\$ 7,046.75	\$ 7,046.75	(7,046.75)
Oct-01	0.00	919,432	438,389	2,135,562	3,493,383	0.00000	0.00364	0.00	0.00	7,773.45	7,773.45	(14,820.20)
(1) Nov-02	0.00	1,947,653	617,555	1,968,008	4,533,216	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Dec-01	0.00	3,173,097	435,675	2,096,412	5,705,184	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Jan-02	0.00	6,147,464	395,674	2,238,169	8,781,307	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Feb-02	0.00	4,851,185	365,194	1,104,558	6,320,937	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Mar-02	0.00	4,928,066	430,696	2,261,614	7,620,376	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Apr-02	0.00	3,179,646	247,704	2,030,583	5,457,933	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
May-02	0.00	1,170,454	171,140	2,011,264	3,352,858	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Jun-02	0.00	874,092	127,930	1,940,165	2,942,187	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Jul-02	0.00	653,537	110,665	1,886,724	2,650,926	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Aug-02	0.00	622,153	109,198	1,800,307	2,531,658	0.00000	0.00000	0.00	0.00	0.00	0.00	(14,820.20)
Total	0.00	29,251,813	3,765,855	23,409,287	56,426,955			\$ -	\$ -	\$ 14,820.20	\$ 14,820.20	\$(14,820.20)
											Total Sept. - Dec. 00	\$ 14,820.20
(1) Nov-00 Prorated Usage												
Usage Bef 11/1		0	0	0	0	0.00000	0.00000	\$ -	\$ -	\$ -	\$ -	
Usage Beg 11/1		0	0	0	0	0.00000	0.00000	\$ -	\$ -	\$ -	\$ -	
		0	0	0	0			\$ -	\$ -	\$ -	\$ -	
Usage Bef 11/1		1,704,466	754,424	4,071,483	6,530,373			\$ -	\$ -	\$ 14,820.20	\$ 14,820.20	
Usage Beg 11/1		27,547,347	3,011,431	19,337,804	49,896,582			0.00	0.00	0.00	0.00	
Total		29,251,813	3,765,855	23,409,287	56,426,955			\$ -	\$ -	\$ 14,820.20	\$ 14,820.20	

Atmos Energy Corporation
Summary of Butler Transition Costs and Recovery

Month	Butler Transition Costs (1)	Volumes				Rate	Recovery				Balance
		Firm	Interr	Trans	Total		Firm	Interr	Trans	Total	
Beginning Balance											\$ -
Sep-01	\$ -	63,591	22,475	16,301	102,367	0.00000	\$ -	\$ -	\$ -	\$ -	0.00
Oct-01	0.00	92,127	4,069	25,554	121,750	0.00000	0.00	0.00	0.00	0.00	0.00
(1) Nov-02	0.00	211,431	39,616	16,773	267,820	0.00000	0.00	0.00	0.00	0.00	0.00
Dec-01	0.00	385,728	38,133	22,180	446,041	0.00000	0.00	0.00	0.00	0.00	0.00
Jan-02	0.00	674,736	58,122	22,347	755,205	0.00000	0.00	0.00	0.00	0.00	0.00
Feb-02	0.00	600,507	60,729	17,988	679,224	0.00000	0.00	0.00	0.00	0.00	0.00
Mar-02	0.00	546,543	52,098	24,427	623,068	0.00000	0.00	0.00	0.00	0.00	0.00
Apr-02	0.00	362,215	40,774	19,467	422,456	0.00000	0.00	0.00	0.00	0.00	0.00
May-02	0.00	140,697	24,553	17,411	182,661	0.00000	0.00	0.00	0.00	0.00	0.00
Jun-02	0.00	95,191	20,289	16,814	132,294	0.00000	0.00	0.00	0.00	0.00	0.00
Jul-02	0.00	56,155	18,372	2,517	77,044	0.00000	0.00	0.00	0.00	0.00	0.00
Aug-02	0.00	56,969	20,118	4742	81,829	0.00000	0.00	0.00	0.00	0.00	0.00
Total	\$ -	3,285,890	399,348	206,521	3,891,759		\$ -	\$ -	\$ -	\$ -	\$ -
Total Sept. - Dec. 01											\$ -
(1) Nov-00 Prorated Usage											
Usage Bef 11/1		0	0	0	0	0.00000	\$ -	\$ -	\$ -	\$ -	
Usage Beg 11/1		0	0	0	0	0.00000	\$ -	\$ -	\$ -	\$ -	
		0	0	0	0		\$ -	\$ -	\$ -	\$ -	
Usage Bef 11/1		155,718	26,544	41,855	224,117		\$ -	\$ -	\$ -	\$ -	
Usage Beg 11/1		3,130,172	372,804	164,666	3,667,642		0.00	0.00	0.00	0.00	
Total		3,285,890	399,348	206,521	3,891,759		\$ -	\$ -	\$ -	\$ -	

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

Southeast Missouri								
Month	Transporter Volume	Transition Rate	Recovery	Former Transporter Volume	Transition Rate	Recovery	Total Recovery	Balance
Beginning Balance								\$(26,763.75)
Sep-01	1,755,592	\$0.00364	\$ 6,390.35	180,329	\$0.00364	\$ 656.40	7,046.75	(33,810.50)
Oct-01	1,914,949	\$0.00364	6,970.41	220,613	0.00364	803.03	7,773.45	(41,583.95)
Nov-02	1,771,312	\$ -	-	196,696	0.00000	0.00	0.00	(41,583.95)
Dec-01	1,885,820	\$ -	-	210,592	0.00000	0.00	0.00	(41,583.95)
Jan-02	1,918,324	\$ -	-	319,845	0.00000	0.00	0.00	(41,583.95)
Feb-02	831,672	\$ -	-	272,886	0.00000	0.00	0.00	(41,583.95)
Mar-02	1,974,752	\$ -	-	286,862	0.00000	0.00	0.00	(41,583.95)
Apr-02	1,800,396	\$ -	-	230,187	0.00000	0.00	0.00	(41,583.95)
May-02	1,788,153	\$ -	-	223,111	0.00000	0.00	0.00	(41,583.95)
Jun-02	1,731,872	\$ -	-	208,293	0.00000	0.00	0.00	(41,583.95)
Jul-02	1,681,795	\$ -	-	204,929	0.00000	0.00	0.00	(41,583.95)
Aug-02	1,589,893	\$ -	-	210,414	0.00000	0.00	0.00	(41,583.95)
Total	<u>20,644,530</u>		<u>\$13,360.77</u>	<u>2,764,757</u>		<u>\$1,459.43</u>	<u>\$14,820.20</u>	\$(41,583.95)
Total Sept-00 - Aug	<u>20,644,530</u>		<u>\$13,360.77</u>	<u>2,764,757</u>		<u>\$1,459.43</u>	<u>\$14,820.20</u>	
Total Sept - Dec 2000			<u>\$13,360.77</u>			<u>\$1,459.43</u>	<u>\$14,820.20</u>	

Atmos Energy Corporation

Summary of Pre-March 1996 Transition Cost - Former Transporters

Kirksville				
Month	Former Transporter Volume	Transition Rate	Recovery	Balance
Beginning Balance				\$ (604.43)
Sep-01	142,606	\$0.00176	250.99	(855.42)
Oct-01	174,718	0.00176	307.50	(1,162.92)
Nov-01	220,978	0.00000	0.00	(1,162.92)
	303,326	0.00000	0.00	(1,162.92)
Jan-02	330,670	0.00000	0.00	(1,162.92)
Feb-02	224,323	0.00000	0.00	(1,162.92)
Mar-02	272,070	0.00000	0.00	(1,162.92)
Apr-02	199,277	0.00000	0.00	(1,162.92)
May-02	97,181	0.00000	0.00	(1,162.92)
Jun-02	125,606	0.00000	0.00	(1,162.92)
Jul-02	121,701	0.00000	0.00	(1,162.92)
Aug-02	135,641	0.00000	0.00	(1,162.92)
Total	<u>2,348,097</u>		<u>\$ 558.49</u>	<u>\$ (1,162.92)</u>
Total Sept-01 - Aug-02	<u>2,348,097</u>		<u>\$ 558.49</u>	
Total Sept - Dec 2001			<u>\$ 558.49</u>	

Atmos Energy Corporation
Gas Costs Recorded in ACA
For the 3 Year ACA Period ended August 31, 2002

	98-99 ACA	99-00 ACA	00-01 ACA	Total	Average	10.00%
Southeast Missouri						
Firm	13,123,253.89	15,097,135.15	27,804,635.55	56,025,024.59	18,675,008.20	1,867,501
Interruptible	1,782,344.09	1,975,259.36	2,487,857.74	6,245,461.19	2,081,820.40	208,182
Total	14,905,597.98	17,072,394.51	30,292,493.29	62,270,485.78	20,756,828.60	2,075,683.00
Kirksville						
Firm	2,702,937.72	2,956,332.69	5,154,162.84	10,813,433.25	3,604,477.75	360,448
Interruptible	829,542.89	1,040,378.15	1,244,161.00	3,114,082.04	1,038,027.35	103,803
Total	3,532,480.61	3,996,710.84	6,398,323.84	13,927,515.29	4,642,505.10	464,251.00
Butler						
Firm	1,236,970.59	1,387,557.44	2,831,454.19	5,455,982.22	1,818,660.74	181,866
Interruptible	113,421.68	200,279.15	282,365.60	596,066.43	198,688.81	19,869
Total	1,350,392.27	1,587,836.59	3,113,819.79	6,052,048.65	2,017,349.55	201,735.00
Total	19,788,470.86	22,656,941.94	39,804,636.92	82,250,049.72	27,416,683.25	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Southeast Missouri Firm - AREA S
For the ACA Period Ending August 31, 2002

Month	Gas Cost			HPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g)	Cumulative Total (h) + (i)	Interest (i - 3 Yr Avg) * ((Prime Inter -1% (12))
	Ccf (a)	Cost (c)	Cost/ Ccf (d)						
Sep-01	477,157	\$ 597,784	\$1.25280	\$ 0.74836	\$ 0.50444	785,034	\$ 396,003.77		
Oct-01	509,294	\$ 638,762	\$1.25421	\$ 0.74836	\$ 0.50585	919,432	\$ 465,094.72	\$ 861,098.49	
Nov-01	651,084	\$ 1,274,237	\$1.95710	\$ 0.49533	\$ 1.46177	1,947,653	\$ 2,847,023.64	\$ 3,708,122.13	\$6,135.40
Dec-01	920,473	\$ 1,927,030	\$2.09352	\$ 0.49533	\$ 1.59819	3,173,097	\$ 5,071,218.30	\$ 8,779,340.43	\$21,599.50
Jan-02	1,286,641	\$ 2,573,839	\$2.00043	\$ 0.49533	\$ 1.50510	6,147,464	\$ 9,252,564.28	\$ 18,031,904.71	\$50,513.76
Feb-02	875,555	\$ 1,968,407	\$2.24818	\$ 0.49533	\$ 1.75285	4,851,185	\$ 8,503,409.94	\$ 26,535,314.65	\$77,086.92
Mar-02	1,086,173	\$ 1,939,734	\$1.78584	\$ 0.49533	\$ 1.29051	4,928,066	\$ 6,359,730.79	\$ 32,895,045.44	\$96,961.08
Apr-02	588,226	\$ 857,346	\$1.45751	\$ 0.49533	\$ 0.96218	3,179,646	\$ 3,059,393.79	\$ 35,954,439.23	\$106,521.68
May-02	580,314	\$ 695,571	\$1.19861	\$ 0.49533	\$ 0.70328	1,170,454	\$ 823,157.10	\$ 36,777,596.34	\$109,094.05
Jun-02	589,478	\$ 677,095	\$1.14863	\$ 0.49533	\$ 0.65330	874,092	\$ 571,047.56	\$ 37,348,643.89	\$110,878.57
Jul-02	597,330	\$ 635,162	\$1.06333	\$ 0.49533	\$ 0.56800	653,537	\$ 371,212.27	\$ 37,719,856.16	\$112,038.61
Aug-02	604,122	\$ 619,192	\$1.02495	\$ 0.49533	\$ 0.52962	622,153	\$ 329,501.79	\$ 38,049,357.95	\$113,068.30
	8,765,847	\$14,404,156				29,251,813	\$38,049,357.95	\$276,660,719.42	\$803,897.87

The tariff on sheet 16N paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of Atmos' average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$1,867,501 during the ACA period September 2001 - August 2002 the terms for carrying costs do not appear to be met.

ACA Period	Purchased	3 Yr Avg	
	Gas Cost		
'98-'99	\$13,123,254	\$56,025,025 / 3 = \$18,675,008	
'99-'00	\$15,097,135		
'00-'01	\$27,804,636	10% of 3 Yr Avg	
	\$56,025,025	10% x \$18,675.08 = \$ 1,867,501	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Southeast Missouri Interruptible - AREA S
For the ACA Period Ending August 31, 2002

Month	Gas Cost			RPGA	Cost less RPGA (difference)		Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g)	Cumulative Total (h) + (i)	Interest (i - 3 Yr Avg) * ((Prime Inter -1%)/12)
	Ccf (a)	Cost (b)	Cost/ Ccf (c)		(d)-(e)	(f)				
Sep-01	192,092	\$ 99,972	\$0.52044	\$ 0.60531	\$ (0.08487)	316,035	\$ (26,821.67)			
Oct-01	242,834	\$ 135,896	\$0.55963	\$ 0.60531	\$ (0.04568)	438,389	\$ (20,027.42)	\$ (46,849.08)		
Nov-01	206,443	\$ 288,472	\$1.39734	\$ 0.36642	\$ 1.03092	617,555	\$ 636,651.13	\$ 616,623.71	\$1,361.47	
Dec-01	126,383	\$ 218,703	\$1.73048	\$ 0.36642	\$ 1.36406	435,675	\$ 594,284.88	\$1,230,936.01	\$3,196.11	
Jan-02	82,813	\$ 148,996	\$1.79918	\$ 0.36642	\$ 1.43276	395,674	\$ 566,906.70	\$1,161,191.58	\$2,978.15	
Feb-02	65,911	\$ 110,632	\$1.67851	\$ 0.36642	\$ 1.31209	365,194	\$ 479,166.02	\$1,046,072.73	\$2,618.41	
Mar-02	94,928	\$ 143,651	\$1.51327	\$ 0.36642	\$ 1.14685	430,696	\$ 493,943.67	\$ 973,109.69	\$2,390.40	
Apr-02	45,825	\$ 45,876	\$1.00111	\$ 0.36642	\$ 0.63469	247,704	\$ 157,215.99	\$ 651,159.66	\$1,384.31	
May-02	84,852	\$ 55,002	\$0.64822	\$ 0.36642	\$ 0.28180	171,140	\$ 48,226.75	\$ 205,442.74	(\$8.56)	
Jun-02	86,275	\$ 52,206	\$0.60511	\$ 0.36642	\$ 0.23869	127,930	\$ 30,536.17	\$ 78,762.92	(\$404.43)	
Jul-02	101,147	\$ 51,966	\$0.51377	\$ 0.36642	\$ 0.14735	110,665	\$ 16,305.95	\$ 46,842.12	(\$504.19)	
Aug-02	106,033	\$ 50,831	\$0.47939	\$ 0.36642	\$ 0.11297	109,198	\$ 12,336.29	\$ 28,642.24	(\$561.06)	
	1,435,536	\$ 1,402,205				3,765,855	\$ 2,988,724.47	\$5,991,934.32	\$12,450.61	

The tariff on sheet 16N paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of Atmos' average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$208,182 during the ACA period September 2001 - August 2002, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'98-'99	\$ 1,782,344	\$6,245,461 / 3 = \$ 2,081,820
'99-'00	\$ 1,975,259	
'00-'01	\$ 2,487,858	10% of 3 Yr Avg 10% x \$2,081,820 = \$ 208,182
	\$ 6,245,461	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Kirksville Firm - AREA K
For the ACA Period Ending August 31, 2002

Month	Gas Cost			Cost less RPGA (difference)	Cumulative DCCB Subject to Interest	Cumulative Total	Interest (i - 3 Yr Avg) * ((Prime Inter -1%) /12))
(a)	Ccf (b)	Cost (c)	Cost/Ccf (d)	RPGA (e)	(f)-(e) (g)	(f)*(g) (h)	(h) + (i) (i)
Sep-01	232,582	\$ 114,784	\$0.49352	\$ 0.75761	\$ (0.26409)	118,089	\$ (31,186.06)
Oct-01	254,281	\$ 174,499	\$0.68625	\$ 0.75761	\$ (0.07136)	289,536	\$ (20,662.15)
Nov-01	174,562	\$ 267,803	\$1.53414	\$ 0.50822	\$ 1.02592	396,514	\$ 406,791.59
Dec-01	303,171	\$ 490,963	\$1.61943	\$ 0.50822	\$ 1.11121	865,327	\$ 961,559.17
Jan-02	234,302	\$ 544,552	\$2.32414	\$ 0.50822	\$ 1.81592	1,351,273	\$ 2,453,802.16
Feb-02	328,615	\$ 472,005	\$1.43635	\$ 0.50822	\$ 0.92813	1,272,978	\$ 1,181,484.87
Mar-02	388,200	\$ 468,960	\$1.20804	\$ 0.50822	\$ 0.69982	769,478	\$ 538,493.07
Apr-02	344,623	\$ 245,280	\$0.71173	\$ 0.50822	\$ 0.20351	589,379	\$ 119,947.33
May-02	182,669	\$ 161,788	\$0.88569	\$ 0.50822	\$ 0.37747	292,237	\$ 110,311.48
Jun-02	225,214	\$ 134,102	\$0.59544	\$ 0.50822	\$ 0.08722	157,649	\$ 13,750.85
Jul-02	148,631	\$ 132,310	\$0.89019	\$ 0.50822	\$ 0.38197	133,933	\$ 51,158.63
Aug-02	128,670	\$ 125,854	\$0.97812	\$ 0.50822	\$ 0.46990	120,327	\$ 56,541.29
	2,945,520	\$ 3,332,902				6,356,720	\$ 5,841,992.23
							\$11,658,629.23
							\$28,195.53

The tariff on sheet 16N paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of Atmos' average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$360,448 during the ACA period September 2001 - August 2002, the terms for carrying costs do not appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg \$10,813,433/ 3 =
'98-'99	\$ 2,702,938	\$ 3,604,478
'99-'00	\$ 2,956,333	
'00-'01	\$ 5,154,163	10% of 3 Yr Avg
	\$10,813,433	10% x \$3,604,478 = \$ 360,448

Atmos Energy Corporation
Deferred Carrying Cost Balance
Kirksville Interruptible - AREA K
For the ACA Period Ending August 31, 2002

Month	Gas Cost			RPGA	Cost less RPGA (difference) (d)-(e)	Sales Ccf	Cumulative DCCB Subject to Interest (f)*(g) (h)	Interest (i - 3 Yr Avg) * ((Prime Inter -1% /12)) (j)
	Ccf (b)	Cost (c)	Cost/ Ccf (d)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(j)
Sep-01	180,251	\$ 30,962	\$0.17177	\$	0.60513	\$ (0.43336)	94,361	
Oct-01	24,908	\$ 15,992	\$0.64203	\$	0.60513	\$ 0.03690	19,813	\$ 731.10
Nov-01	91,901	\$ 87,410	\$0.95113	\$	0.36627	\$ 0.58486	200,365	\$ 117,185.69
Dec-01	88,581	\$ 116,730	\$1.31777	\$	0.36627	\$ 0.95150	198,330	\$ 188,710.17
Jan-02	39,629	\$ 79,562	\$2.00770	\$	0.36627	\$ 1.64143	204,105	\$ 335,023.32
Feb-02	38,144	\$ 48,352	\$1.26762	\$	0.36627	\$ 0.90135	118,596	\$ 106,896.30
Mar-02	63,171	\$ 64,477	\$1.02067	\$	0.36627	\$ 0.65440	164,404	\$ 107,586.55
Apr-02	61,885	\$ 33,763	\$0.54558	\$	0.36627	\$ 0.17931	131,549	\$ 23,588.42
May-02	75,358	\$ 36,392	\$0.48291	\$	0.36627	\$ 0.11664	132,139	\$ 15,413.26
Jun-02	128,054	\$ 32,407	\$0.25307	\$	0.36627	\$ (0.11320)	91,772	\$ (10,388.29)
Jul-02	125,447	\$ 44,077	\$0.35136	\$	0.36627	\$ (0.01491)	99,669	\$ (1,486.25)
Aug-02	31,498	\$ 46,161	\$1.46551	\$	0.36627	\$ 1.09924	104,948	\$ 115,362.64
	948,827	\$ 636,283					1,560,051	\$ 998,622.91
								\$1,090.11

The tariff on sheet 16N paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of Atmos' average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$103,803 during the ACA period September 2001 - August 2002 the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'98-'99	\$ 829,543	\$3,114,082 / 3 = \$ 1,038,027
'99-'00	\$ 1,040,378	
'00-'01	\$ 1,244,161	10% of 3 Yr Avg
	\$ 3,114,082	10% x \$1,038,027 = \$ 103,803

Atmos Energy Corporation
Deferred Carrying Cost Balance
Butler Firm - AREA B
For the ACA Period Ending August 31, 2002

Month	Gas Cost			RPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest	Cumulative Total	Interest (i - 3 Yr Avg) * ((Prime Inter -1%) /12))
	Ccf (b)	Cost (c)	Cost/ Ccf (d)						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)*(g) (h)	(h) + (i) (i)	
Sep-01	99,693	\$ 36,822	\$0.36935	\$	0.65341	\$ (0.28406)	63,591	\$ (18,063.44)	
Oct-01	116,563	\$ 58,739	\$0.50393	\$	0.65341	\$ (0.14948)	92,127	\$ (13,771.52)	\$ (31,834.97)
Nov-01	159,292	\$ 113,387	\$0.71182	\$	0.40943	\$ 0.30239	211,431	\$ 63,934.18	\$ 50,162.65
Dec-01	235,359	\$ 213,686	\$0.90792	\$	0.40943	\$ 0.49849	385,728	\$ 192,279.92	\$ 256,214.10
Jan-02	187,460	\$ 272,294	\$1.45255	\$	0.40943	\$ 1.04312	674,736	\$ 703,828.56	\$ 896,108.49
Feb-02	163,168	\$ 220,365	\$1.35054	\$	0.40943	\$ 0.94111	600,507	\$ 565,142.57	\$1,268,971.14
Mar-02	148,826	\$ 204,138	\$1.37166	\$	0.40943	\$ 0.96223	546,543	\$ 525,899.34	\$1,091,041.91
Apr-02	114,325	\$ 93,482	\$0.81769	\$	0.40943	\$ 0.40826	362,215	\$ 147,876.38	\$ 673,775.71
May-02	78,999	\$ 64,933	\$0.82195	\$	0.40943	\$ 0.41252	140,697	\$ 58,040.04	\$ 205,916.41
Jun-02	67,348	\$ 42,291	\$0.62795	\$	0.40943	\$ 0.21852	95,191	\$ 20,801.48	\$ 78,841.52
Jul-02	46,785	\$ 37,507	\$0.80168	\$	0.40943	\$ 0.39225	56,155	\$ 22,026.93	\$ 42,828.41
Aug-02	65,309	\$ 36,963	\$0.56598	\$	0.40943	\$ 0.15655	56,969	\$ 8,918.23	\$ 30,945.15
	1,483,127	\$ 1,394,608				3,285,890	\$ 2,276,912.66	\$ 4,562,970.53	\$10,315.10

The tariff on sheet 16N paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of Atmos' average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does not exceed \$181,866 during the ACA period September 2001 - August 2002, the terms for carrying costs do not appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg
'98-'99	\$ 1,236,971	$\$5,455,982 / 3 = \$ 1,818,661$
'99-'00	\$ 1,387,557	
'00-'01	\$ 2,831,454	
	\$ 5,455,982	$10\% \text{ of } 3 \text{ Yr Avg}$
		$10\% \times \$1,818,661 = \$ 181,866$

Atmos Energy Corporation
Deferred Carrying Cost Balance
Butler Interruptible - AREA B
For the ACA Period Ending August 31, 2002

	Gas Cost				Cost less RPGA		Cumulative DCCB Subject	Cumulative	Interest
Month	Ccf	Cost	Cost/ Ccf	RPGA	(d)-(e)	Sales Ccf	to Interest	Total	(i - 3 Yr Avg) *
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)*(g)	(h) + (i)	((Prime Inter -1%)/12))
Sep-01	35,235	\$ 3,627	\$0.10293	\$ 0.58426	\$(0.48133)	22,475	\$ (10,817.89)		
Oct-01	12,438	\$ 2,289	\$0.18403	\$ 0.58426	\$(0.40023)	4,069	\$ (1,628.52)	\$ (12,446.42)	
Nov-01	9,969	\$ 18,984	\$1.90418	\$ 0.34967	\$ 1.55451	39,616	\$ 61,583.50	\$ 59,954.98	\$133.62
Dec-01	12,884	\$ 20,032	\$1.55481	\$ 0.34967	\$ 1.20514	38,133	\$ 45,955.43	\$ 107,538.93	\$273.97
Jan-02	16,878	\$ 22,530	\$1.33486	\$ 0.34967	\$ 0.98519	58,122	\$ 57,261.41	\$ 103,216.84	\$260.46
Feb-02	14,440	\$ 21,162	\$1.46558	\$ 0.34967	\$ 1.11591	60,729	\$ 67,768.24	\$ 125,029.65	\$328.63
Mar-02	20,660	\$ 18,413	\$0.89120	\$ 0.34967	\$ 0.54153	52,098	\$ 28,212.69	\$ 95,980.92	\$237.85
Apr-02	16,482	\$ 9,249	\$0.56117	\$ 0.34967	\$ 0.21150	40,774	\$ 8,623.64	\$ 36,836.32	\$53.02
May-02	24,281	\$ 7,338	\$0.30223	\$ 0.34967	\$(0.04744)	24,553	\$ (1,164.91)	\$ 7,458.73	
Jun-02	31,272	\$ 4,243	\$0.13569	\$ 0.34967	\$(0.21398)	20,289	\$ (4,341.44)	\$ (5,506.35)	
Jul-02	26,951	\$ 5,624	\$0.20867	\$ 0.34967	\$(0.14100)	18,372	\$ (2,590.40)	\$ (6,931.83)	
Aug-02	45,346	\$ 4,488	\$0.09897	\$ 0.34967	\$(0.25070)	20,118	\$ (5,043.52)	\$ (7,633.92)	
	266,836	\$ 137,979				399,348	\$ 243,818.22	\$ 503,497.86	\$1,287.55

The tariff on sheet 16N paragraph (a) states "No carrying costs shall be applied in connection with any PGA-related item until such time as the net "Deferred Carrying Cost Balance" exceeds an amount equal to ten percent (10%) of Atmos' average annual level of gas costs for the then most three recent ACA periods (hereinafter "Annual Gas Cost Level"), beginning with the three ACA periods immediately preceding the 1997/1998 winter period..."

Below I have calculated the "Annual Gas Cost Level," since the "Cumulative DCCB Subject to Interest" does exceed \$19,869 during the ACA period September 2001 - August 2002, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg \$596,066 / 3 =	\$ 198,689
'98-'99	\$113,422		
'99-'00	\$200,279		
'00-'01	\$282,366	10% of 3 Yr Avg 10% x \$198,698 =	\$ 19,869
	\$596,066		

Sales Allocation by Pipeline - 2001/2002

	TETCO		NGPL		MRTC			Totals		
	Firm	Interr	Firm	Interr	Firm	Interr		Firm	Interr	
Sep-01	592,529	275,822	151,666	15,134	40,839	25,079	1,101,069	785,034	316,035	1,101,069
Oct-01	655,462	391,581	199,913	19,591	64,057	27,217	1,357,821	919,432	438,389	1,357,821
Nov-01	1,388,798	536,686	426,070	53,626	132,785	27,243	2,565,208	1,947,653	617,555	2,565,208
Dec-01	2,305,158	355,382	654,858	45,946	213,081	34,347	3,608,772	3,173,097	435,675	3,608,772
Jan-02	4,471,123	291,185	1,293,870	66,901	382,471	37,588	6,543,138	6,147,464	395,674	6,543,138
Feb-02	3,548,437	257,214	979,596	62,219	323,152	45,761	5,216,379	4,851,185	365,194	5,216,379
Mar-02	3,601,205	328,618	1,006,349	56,789	320,512	45,289	5,358,762	4,928,066	430,696	5,358,762
Apr-02	2,309,719	163,156	658,724	45,893	211,203	38,655	3,427,350	3,179,646	247,704	3,427,350
May-02	862,919	121,971	223,740	15,559	83,795	33,610	1,341,594	1,170,454	171,140	1,341,594
Jun-02	644,183	84,718	180,098	13,058	49,811	30,154	1,002,022	874,092	127,930	1,002,022
Jul-02	480,012	79,307	136,522	9,435	37,003	21,923	764,202	653,537	110,665	764,202
Aug-02	465,713	79,297	121,733	6,411	34,707	23,490	731,351	<u>622,153</u>	<u>109,198</u>	<u>731,351</u>
							0			
	21,325,258	2,964,937	6,033,139	410,562	1,893,416	390,356	33,017,668	29,251,813	3,765,855	33,017,668