



October 17, 2000

VIA FEDERAL EXPRESS

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

FILED²

OCT 18 2000

Missouri Public
Service Commission

~~GR-2001-252~~
GR-2000-573

Dear Mr. Roberts:

Enclosed for filing are an original and three copies of a PGA filing for Atmos Energy Corporation (Company). This filing is being made in attempt to keep up with the escalating wholesale natural gas prices. This filing reflects changes in the Company's RPGA factors for each of its three districts and will increase annualized revenues by approximately \$6,803,437 in the Southeast Missouri district, \$1,425,396 in the Kirksville district and \$605,538 in the Butler district (schedule attached). The changes in the factors are reflected on the "Adjustment Statement", 21st Revised Sheet Number 16T which cancels the 20th Revised Sheet Number 16T of the Company's tariffs.

The tariff sheet bears an issue date of October 17, 2000, and an effective date of November 1, 2000. An early review and approval would be greatly appreciated.

Sincerely,

Bobby J. Cline
Manager, Rate Administration

Enclosure

pc: Office of Public Counsel

200100458

ATMOS ENERGY CORPORATION

FOR All Districts - See Index

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
BUTLER DISTRICT:								
Firm Sales	\$0.69101	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.01797	(\$0.00061)	\$0.70837
Interruptible Sales	\$0.62186	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00121	\$0.01044	\$0.63351
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00000	N/A	N/A	\$0.00000
KIRKSVILLE DISTRICT:								
Firm Sales	\$0.73351	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.03289	(\$0.00052)	\$0.76588
Interruptible Sales	\$0.58103	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.02086	(\$0.00002)	\$0.60187
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00176	N/A	N/A	\$0.00176
SEMO DISTRICT:								
Firm Sales	\$0.75916	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.05159	(\$0.00009)	\$0.81066
Interruptible Sales	\$0.63651	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.05554	(\$0.00005)	\$0.69200
Transportation	N/A	\$0.00000	\$0.00000	\$0.00000	\$0.00364	N/A	N/A	\$0.00364

DATE OF ISSUE October 17, 2000DATE EFFECTIVE November 1, 2000ISSUED BY Mark G. Thessin, Vice President-Regulatory Affairs, Franklin, Tennessee

(NAME OF OFFICER, TITLE, ADDRESS)

Atmos Energy Corporation
PGA Filing Effective November 1, 2000
Calculation of Annualized Increase/(Decrease) in Customer Billings

Description	Southeast Missouri			Kirksville			Butler		
	Firm	Interruptible	Transportation	Firm	Interruptible	Transportation	Firm	Interruptible	Transportation
Total PGA Rate per Ccf:									
21st Revised Sheet 16T	\$0.81066	\$0.69200	\$0.00364	\$0.76588	\$0.60187	\$0.00176	\$0.70837	\$0.63351	\$0.00000
20th Revised Sheet 16T	\$0.62001	\$0.50915	\$0.00351	\$0.59917	\$0.49198	\$0.00176	\$0.55439	\$0.49006	\$0.00099
Increase/(Decrease)	\$0.19065	\$0.18285	\$0.00013	\$0.16671	\$0.10989	\$0.00000	\$0.15398	\$0.14345	(\$0.00099)
Annual Ccf Usage	30,556,557	5,332,558	21,318,485	6,385,898	3,283,314	NA	3,375,311	598,173	NA
Annualized Increase/(Decrease)	\$5,825,608	\$975,058	\$2,771	\$1,064,593	\$360,803	\$0	\$519,730	\$85,808	\$0
Total District	\$6,803,437			\$1,425,396			\$605,538		

Atmos Energy Corporation
RPGA History

Sheet 16T		Southeast Missouri		Kirksville		Butler	
Revision	Effective	Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
<u>RPGA History</u>							
21	11/1/00	\$0.75916	\$0.63651	\$0.73351	\$0.58103	\$0.69101	\$0.62186
20	8/1/00	\$0.62323	\$0.49367	\$0.60116	\$0.47825	\$0.57669	\$0.51570
19	4/1/00	\$0.44043	\$0.30991	\$0.41574	\$0.29195	\$0.38478	\$0.32266
18	2/1/00	\$0.44969	\$0.33785	\$0.44260	\$0.30625	\$0.39684	\$0.33658
17	11/1/99	\$0.44969	\$0.33785	\$0.44260	\$0.30625	\$0.39684	\$0.33658
16	4/1/99	\$0.37984	\$0.26075	\$0.34844	\$0.22583	\$0.31761	\$0.26049
15	11/1/98	\$0.42174	\$0.30100	\$0.38806	\$0.26546	\$0.36377	\$0.30171
14	10/1/98	\$0.38546	\$0.28254	\$0.40977	\$0.24244	\$0.41865	\$0.34484
13	4/6/99	\$0.38546	\$0.28254	\$0.40977	\$0.24244	\$0.41865	\$0.34484
12	3/1/98	\$0.43850	\$0.33305	\$0.45833	\$0.29387	\$0.42625	\$0.35306
11	1/10/98	\$0.43850	\$0.33305	\$0.45833	\$0.29387	\$0.42625	\$0.35306
10	11/17/97	RPGA didn't include base cost of gas					
<u>Firm vs. Int.</u>							
21	11/1/00	\$0.12265		\$0.15248		\$0.06915	
20	8/1/00	\$0.12956		\$0.12291		\$0.06099	
19	4/1/00	\$0.13052		\$0.12379		\$0.06212	
18	2/1/00	\$0.11184		\$0.13635		\$0.06026	
17	11/1/99	\$0.11184		\$0.13635		\$0.06026	
16	4/1/99	\$0.11909		\$0.12261		\$0.05712	
15	11/1/98	\$0.12074		\$0.12260		\$0.06206	
14	10/1/98	\$0.10292		\$0.16733		\$0.07381	
13	4/6/99	\$0.10292		\$0.16733		\$0.07381	
12	3/1/98	\$0.10545		\$0.16446		\$0.07319	
11	1/10/98	\$0.10545		\$0.16446		\$0.07319	
<u>Winter 2000/2001 - Summer 2000</u>							
21 vs. 19		\$0.31873	\$0.32660	\$0.31777	\$0.28908	\$0.30623	\$0.29920
<u>Summer 2000 - Winter 1999/2000</u>							
19 vs. 17		(\$0.00926)	(\$0.02794)	(\$0.02686)	(\$0.01430)	(\$0.01206)	(\$0.01392)
<u>Winter 1999/2000 - Summer 1999</u>							
17 vs. 16		\$0.06985	\$0.07710	\$0.09416	\$0.08042	\$0.07923	\$0.07609
<u>Summer 1999 - Winter 1998/1999</u>							
16 vs. 15		(\$0.04190)	(\$0.04025)	(\$0.03962)	(\$0.03963)	(\$0.04616)	(\$0.04122)
<u>Summer 1999 - Summer 1998</u>							
16 vs. 13		(\$0.00562)	(\$0.02179)	(\$0.06133)	(\$0.01661)	(\$0.10104)	(\$0.08435)

Atmos Energy Corporation
Calculation of RPGA Factors
Effective November 1, 2000

Line No.		Southeast Missouri		Kirksville		Butler	
		Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
1	<u>Calculation of Demand RPGA:</u>						
2	Annual Demand Cost	\$6,147,873	\$418,872	\$1,166,106	\$98,926	\$264,672	\$5,540
3	Estimated Annual Ccf Sales	30,556,557	5,332,558	6,385,898	3,283,314	3,375,311	598,173
4	Demand RPGA	\$0.20120	\$0.07855	\$0.18261	\$0.03013	\$0.07841	\$0.00926
5	<u>Calculation of Commodity RPGA:</u>						
6	Commodity Cost for Winter Period	\$11,657,642	\$1,434,500	\$2,412,009	\$910,889	\$1,276,501	\$149,478
7	Estimated Ccf Sales for Winter Period	18,685,873	2,346,980	3,886,092	1,451,625	2,044,438	234,950
8	Commodity RPGA	\$0.62387	\$0.61121	\$0.62068	\$0.62750	\$0.62438	\$0.63621
9	Commodity Cap RPGA	\$0.55796	\$0.55796	\$0.55090	\$0.55090	\$0.61260	\$0.61260
10	Lower of Line 8 or 9	\$0.55796	\$0.55796	\$0.55090	\$0.55090	\$0.61260	\$0.61260
11	Total RPGA	\$0.75916	\$0.63651	\$0.73351	\$0.58103	\$0.69101	\$0.62186

Atmos Energy Corporation
Allocation of Annual Demand Costs
Effective November 1, 2000

No.		Allocation Factors	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	Southeast Missouri														
2	Interconnected Costs		446,966	446,968	411,275	407,918	399,049	399,049	396,728	396,728	394,410	394,410	417,983	446,966	4,958,450
3	Demand Allocation														
4	Firm	93.49%	417,869	417,870	384,501	381,363	373,071	373,071	370,901	370,901	368,734	368,734	390,772	417,869	4,635,656
5	Interruptible	6.51%	29,097	29,098	26,774	26,555	25,978	25,978	25,827	25,827	25,676	25,676	27,211	29,097	322,794
6	Total Allocated		446,966	446,968	411,275	407,918	399,049	399,049	396,728	396,728	394,410	394,410	417,983	446,966	4,958,450
7	NGPL Area Costs		126,570	126,570	126,570	113,104	113,104	113,104	113,104	113,104	113,104	113,104	126,570	126,570	1,426,578
8	Demand Allocation														
9	Firm	93.64%	118,520	118,520	118,520	105,911	105,911	105,911	105,911	105,911	105,911	105,911	118,520	118,520	1,333,977
10	Interruptible	6.36%	8,050	8,050	8,050	7,193	7,193	7,193	7,193	7,193	7,193	7,193	8,050	8,050	90,601
11	Total Allocated		126,570	126,570	126,570	113,104	113,104	113,104	113,104	113,104	113,104	113,104	126,570	126,570	1,424,578
12	MRT Area Costs		27066	27066	18634	8117	8117	8117	8117	8117	8117	8117	27066	27066	183,717
13	Demand Allocation														
14	Firm	97.02%	26,259	26,259	18,079	7,875	7,875	7,875	7,875	7,875	7,875	7,875	26,259	26,259	178,240
15	Interruptible	2.98%	807	807	555	242	242	242	242	242	242	242	807	807	5,477
16	Total Allocated		27,066	27,066	18,634	8,117	8,117	8,117	8,117	8,117	8,117	8,117	27,066	27,066	183,717
17	Total SEMO Demand Costs														
18	Firm		562,648	562,649	521,100	495,149	486,857	486,857	484,687	484,687	482,520	482,520	535,551	562,648	6,147,873
19	Interruptible		37,954	37,955	35,379	33,990	33,413	33,413	33,262	33,262	33,111	33,111	36,068	37,954	418,872
20	Total		600,602	600,604	556,479	529,139	520,270	520,270	517,949	517,949	515,631	515,631	571,619	600,602	6,566,745
21	Kirksville														
22	Demand Costs		136,490	136,490	136,490	83,226	83,226	83,226	83,226	83,226	83,226	83,226	136,490	136,490	1,265,032
23	Demand Allocation														
24	Firm	92.18%	125,816	125,816	125,816	76,718	76,718	76,718	76,718	76,718	76,718	76,718	125,816	125,816	1,166,106
25	Interruptible	7.82%	10,674	10,674	10,674	6,508	6,508	6,508	6,508	6,508	6,508	6,508	10,674	10,674	98,926
26	Total Allocated		136,490	136,490	136,490	83,226	83,226	83,226	83,226	83,226	83,226	83,226	136,490	136,490	1,265,032
27	Butler														
28	Demand Costs		30,386	30,386	26,991	18,854	18,854	16,552	16,552	16,552	18,854	18,854	26,991	30,386	270,212
29	Demand Allocation														
30	Firm	97.95%	29,763	29,763	26,438	18,467	18,467	16,213	16,213	16,213	18,467	18,467	26,438	29,763	264,672
31	Interruptible	2.05%	623	623	553	387	387	339	339	339	387	387	553	623	5,540
32	Total Allocated		30,386	30,386	26,991	18,854	18,854	16,552	16,552	16,552	18,854	18,854	26,991	30,386	270,212

Atmos Energy Corporation
Allocation of Commodity Costs
Effective November 1, 2000

Line No.		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total	Winter Period Nov. - Mar.
1	Southeast Missouri														
2	Net Commodity Costs	3,812,296	3,846,100	2,136,235	1,424,221	799,412	524,590	495,888	365,689	549,314	803,529	1,130,259	2,167,254	18,054,786	13,092,143
3	Allocation Factors														
4	Firm	91.01%	91.37%	89.12%	85.62%	78.98%	74.00%	72.80%	80.26%	67.97%	64.40%	76.69%	87.82%		
5	Interruptible	8.99%	8.63%	10.88%	14.38%	21.02%	26.00%	27.20%	19.74%	32.03%	35.60%	23.31%	12.18%		
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	3,469,570	3,514,181	1,903,813	1,219,418	631,376	388,196	361,007	293,502	373,369	517,473	866,795	1,903,283	15,441,983	11,651,142
9	Interruptible	342,725	331,918	232,422	204,803	168,036	136,393	134,882	72,187	175,945	286,056	263,463	263,972	2,612,802	1,434,500
10	Total	3,812,295	3,846,099	2,136,235	1,424,221	799,412	524,589	495,889	365,689	549,314	803,529	1,130,258	2,167,255	18,054,785	13,092,142
11	Kirkville														
12	Net Commodity Costs	959,767	879,748	551,679	408,828	212,818	168,058	159,110	125,145	174,090	264,686	318,274	613,433	4,835,636	3,322,899
13	Allocation Factors														
14	Firm	77.58%	76.40%	69.88%	68.62%	64.13%	43.67%	39.14%	44.71%	39.42%	50.81%	59.18%	68.70%		
15	Interruptible	22.42%	23.60%	30.12%	31.38%	35.87%	56.33%	60.86%	55.29%	60.58%	49.19%	40.82%	31.30%		
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	744,587	672,127	385,513	280,538	136,480	73,391	62,276	55,952	68,626	134,487	188,354	421,428	3,223,759	2,412,009
19	Interruptible	215,180	207,620	166,166	128,290	76,338	94,667	96,834	69,193	105,464	130,199	129,919	192,004	1,611,874	910,889
20	Total	959,767	879,747	551,679	408,828	212,818	168,058	159,110	125,145	174,090	264,686	318,273	613,432	4,835,633	3,322,898
21	Butler														
22	Net Commodity Costs	428,968	398,383	238,124	173,224	91,093	56,666	55,015	47,450	55,317	92,449	117,484	243,019	1,997,193	1,425,978
23	Allocation Factors														
24	Firm	91.74%	91.87%	87.81%	87.40%	76.49%	68.29%	63.45%	59.02%	63.69%	76.48%	80.17%	87.93%		
25	Interruptible	8.26%	8.13%	12.19%	12.60%	23.51%	31.71%	36.55%	40.98%	36.31%	23.52%	19.83%	12.07%		
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	393,535	365,995	209,097	151,398	69,677	38,697	34,907	28,005	35,231	70,705	94,187	213,687	1,705,121	1,276,501
29	Interruptible	35,433	32,389	29,027	21,826	21,416	17,969	20,108	19,445	20,086	21,744	23,297	29,332	292,072	149,478
30	Total	428,968	398,384	238,124	173,224	91,093	56,666	55,015	47,450	55,317	92,449	117,484	243,019	1,997,193	1,425,979

Atmos Energy Corporation
Calculation of Commodity Allocation Factors
Effective November 1, 2000

Line No.		Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total	Winter Period Nov. - Mar.
1	<u>Estimated Mcf Sales:</u>														
2	Southeast Missouri Mcf Sales														
3	Firm	629,705	665,583	380,015	258,186	135,193	83,392	77,639	63,116	80,122	111,406	182,493	390,806	3,055,658	1,888,587
4	Interruptible	62,181	62,845	46,380	43,020	35,988	29,302	29,004	15,527	37,756	61,582	55,458	54,215	533,256	234,698
5	Total	691,887	728,428	426,394	299,206	171,180	112,694	106,643	78,643	117,879	172,988	237,949	445,021	3,588,912	2,103,285
6	Kirksville Mcf Sales														
7	Firm	135,127	127,298	78,948	58,938	29,224	15,765	13,393	12,033	14,727	28,954	39,651	86,533	638,590	368,609
8	Interruptible	39,059	39,321	33,168	26,950	16,348	20,338	20,824	14,880	22,632	28,030	27,354	39,429	328,331	145,163
9														0	0
10	Net Interr. Sales	39,059	39,321	33,168	26,950	16,348	20,338	20,824	14,880	22,632	28,030	27,354	39,429	328,331	145,163
11	Total	174,186	166,619	110,116	85,888	45,571	36,103	34,217	26,913	37,358	56,983	67,005	125,962	966,921	533,772
12	Butler Mcf Sales														
13	Firm	71,419	69,319	41,737	31,808	14,920	8,313	7,507	6,022	7,560	15,221	19,829	43,877	337,531	204,444
14	Interruptible	6,434	6,133	5,793	4,584	4,586	3,860	4,324	4,182	4,311	4,682	4,905	6,024	59,817	23,495
15														0	0
16	Net Interr. Sales	6,434	6,133	5,793	4,584	4,586	3,860	4,324	4,182	4,311	4,682	4,905	6,024	59,817	23,495
17	Total	77,853	75,451	47,530	36,392	19,506	12,173	11,831	10,204	11,871	19,903	24,734	49,901	397,348	227,939
18	<u>Commodity Allocation Factors:</u>														
19	Southeast Missouri														
20	Firm	91.01%	91.37%	89.12%	85.62%	78.98%	74.00%	72.80%	80.26%	67.97%	64.40%	76.69%	87.82%		
21	Interruptible	8.99%	8.63%	10.88%	14.38%	21.02%	26.00%	27.20%	19.74%	32.03%	35.60%	23.31%	12.18%		
22		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
23	Kirksville														
24	Firm	77.58%	76.40%	69.68%	68.62%	64.13%	43.67%	39.14%	44.71%	38.42%	50.81%	59.18%	68.70%		
25	Interruptible	22.42%	23.60%	30.12%	31.38%	35.87%	56.33%	60.86%	55.29%	60.58%	49.19%	40.82%	31.30%		
26		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
27	Butler														
28	Firm	91.74%	91.87%	87.81%	87.40%	76.49%	88.29%	83.45%	59.02%	63.69%	76.48%	80.17%	87.93%		
29	Interruptible	8.26%	8.13%	12.19%	12.60%	23.51%	31.71%	36.55%	40.98%	36.31%	23.52%	19.83%	12.07%		
30		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
31	<u>Factors to Allocate between SEMO and Arkansas</u>														
32	Arkansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	SEMO (Interconnected Only)	575,921	467,892	357,946	205,247	114,733	93,204	90,478	91,129	106,650	197,813	348,292	494,218	3,143,523	
34														0	
35														0	
36	Net SEMO (Interconnected Only)	575,921	467,892	357,946	205,247	114,733	93,204	90,478	91,129	106,650	197,813	348,292	494,218	3,143,523	
37	Total Interconnected	575,921	467,892	357,946	205,247	114,733	93,204	90,478	91,129	106,650	197,813	348,292	494,218	3,143,523	
38	Arkansas %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
39	SEMO %	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

ATMOS ENERGY CORPORATION
Summary of Gas Cost Recovery
1999/00 ACA

SOUTHEAST MISSOURI INTERRUPTIBLE

Date	CCF Sales	Gas Cost		Base Cost Recovery	PGA Recovery						Deferral			Account 106005.RSEM.SI	
		Estimated	Actual		Total PGA Rev.	ACA		Transition	TOP	Net PGA Recovery	Estimated Db(Cr)	Actual Db(Cr)	Balance Db(Cr)	Net ACA and Deferral	
						Db(Cr)	Balance							Db(Cr)	Db(Cr)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Balance Brought Forward						102,167.03								102,167.03	
Sep-99	377,561	160,266.00	155,553.27	0.00	114,552.21	(14,207.62)	87,959.41	(336.70)	(1,558.77)	98,449.12	61,817	57,104.15	61,817.00	47,609.38	149,776.41
Oct-99	615,818	247,779.00	235,459.52	0.00	186,098.15	(23,173.23)	64,786.18	(379.92)	(1,970.49)	160,574.51	87,204	74,885.01	144,308.15	59,317.92	209,094.33
Nov-99	554,561	253,133.00	253,528.29	0.00	186,208.79	(13,786.56)	50,999.62	(464.16)	(1,942.55)	170,015.52	83,117	83,512.77	215,106.16	57,011.45	266,105.78
Dec-99	542,154	204,399.00	203,810.39	0.00	195,155.42	(8,717.84)	42,281.78	(700.90)	(2,569.96)	183,166.72	21,232	20,643.67	236,733.93	12,909.93	279,015.71
Jan-00	621,813	203,276.00	202,543.70	0.00	223,848.90	(9,998.75)	32,283.03	(782.95)	(2,876.80)	210,190.40	(6,914)	(7,646.70)	229,231.60	(17,501.08)	261,114.63
Feb-00	628,452	149,407.00	148,191.46	0.00	223,103.23	(10,105.51)	22,177.52	(676.49)	0.00	212,321.23	(62,914)	(64,129.77)	165,584.90	(73,752.21)	18,442.79
Mar-00	463,797	138,410.00	137,710.88	0.00	164,772.83	(7,457.86)	14,719.66	(621.15)	0.00	156,693.82	(18,284)	(18,982.94)	146,085.13	(26,957.63)	129,127.50
Apr-00	430,198	123,568.00	119,862.09	0.00	144,305.06	(6,917.58)	7,802.08	(543.67)	0.00	136,843.81	(13,276)	(16,981.72)	132,110.19	(20,892.52)	139,912.27
May-00	359,878	110,373.00	108,589.67	0.00	117,801.73	(5,786.84)	2,015.24	(485.09)	0.00	111,529.80	(1,157)	(2,940.13)	127,247.47	(10,649.56)	129,262.71
Jun-00	293,015	0.00	206,134.09	0.00	95,344.15	(4,711.68)	(2,696.44)	(431.32)	0.00	90,201.15	(90,201)	115,632.94	35,263.34	(96,695.61)	32,566.90
Jul-00	290,038	0.00	177,340.68	0.00	94,375.46	(4,663.81)	(7,360.25)	(335.62)	0.00	89,376.03	(89,376)	87,964.65	152,021.28	112,094.13	144,661.03
Aug-00	155,273	0.00	52,198.32	0.00	77,162.13	(2,496.79)	(9,857.04)	(491.11)	0.00	74,174.23	(74,174)	(21,975.91)	255,187.92	100,669.86	245,330.88
Total	5,332,558	1,590,611.00	2,000,922.36	0.00	1,822,728.07	(112,024.07)	(9,857.04)	(6,249.08)	(10,918.57)	1,693,536.35	(102,926.00)	307,386.01	307,386.01	143,163.85	245,330.88

Close Deferral to ACA Account

307,386.01

(307,386.01)

Interest on DCCB

(1,338.18)

Balance to Recover/(Refund)

296,190.79

0.00

Estimated 12 Months Ended October 2000 Ccf Sales

5,332,558

Recover/(Refund) Factor - Balance / Estimated 12 Months Ended October 2000 Ccf Sales

\$0.05554

Notes:

- Column 1 CCF Sales from Adjusted CCF and PGA Amounts
- Column 2 Gas Cost from Estimated Gas Cost Allocation Workpapers
- Column 3 Gas Cost from Actual Gas Cost Allocation Workpapers
- Column 4 CCF Sales (Col. 1) Times Base Cost Recovery Factor (See Rates in Effect Summary)
- Column 5 Total PGA Revenue Billed from Summary of CCF Sales and PGA Revenues
- Column 6 CCF Sales (Col. 1) Times ACA Factor (See Rates in Effect Summary). For 11/98 see workpapers for effect of prorations.
- Column 7 Balance of ACA Account (Prior Months Balance Plus Current Month's Recovery/Refund)
- Column 8 CCF Sales (Col. 1) Times Transition Factor (See Rates in Effect Summary). For 11/98 see workpapers for effect of prorations.
- Column 9 CCF Sales (Col. 1) Times TOP Factor (See Rates in Effect Summary) Plus Court-Ordered TOP (See Exhibit TOP-4). For 11/98 see workpapers for effect of proration.
- Column 10 Total PGA Revenue Less ACA & TOP Recoveries/Refunds (Col. 5 + Col. 6 + Col. 8 + Col. 9)
- Column 11 Estimated Gas Cost Less Base Cost Recovery Less Net PGA Recovery (Col. 2 - Col 4 - Col 10)
- Column 12 Actual Gas Cost Less Base Cost Recovery Less Net PGA Recovery (Col. 3 - Col 4 - Col 10)
- Column 13 Prior Month's Balance Less Prior Month's Estimate Plus Prior Month's Actual Plus Current Month's Estimate

Rates in Effect Summary:

	Base Cost Recovery	ACA	Transition	Take-or-Pay
Sept - Oct	\$0.00000	\$0.03763	(\$0.00033)	0.00000
Nov. - Aug.	\$0.00000	\$0.01608	(\$0.00011)	0.00000

ATMOS ENERGY CORPORATION
Summary of Gas Cost Recovery
1999/00 ACA

KIRKSVILLE INTERRUPTIBLE

Date	CCF Sales	Gas Cost		Base Cost Recovery	PGA Recovery						Deferral			Account 106005.RKIR.SI	
					Total PGA Rev.	ACA		Transition	TOP	Net PGA Recovery	Estimated Db(Cr)	Actual Db(Cr)	Balance Db(Cr)	Net ACA and Deferral	
		Db(Cr)	Balance			Db(Cr)	Db(Cr)	Current Month	Balance						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Balance Brought Forward						52,124.36								52,124.36	
Sep-99	226,317	79,734.00	76,474.73	0.00	54,320.37	(1,552.53)	50,571.83	(281.50)	(1,377.14)	51,109.20	28,625	25,365.53	28,625.00	27,072.47	79,196.83
Oct-99	280,295	96,029.00	90,170.93	0.00	67,476.16	(1,922.82)	48,649.01	(382.60)	(1,871.70)	63,299.04	32,730	26,871.89	58,095.53	27,547.71	106,744.54
Nov-99	273,536	113,780.00	104,961.30	0.00	90,021.29	(4,078.17)	44,570.84	(424.02)	(2,074.32)	83,444.78	30,335	21,516.52	82,572.42	20,398.72	127,143.26
Dec-99	394,288	124,334.00	122,601.42	0.00	130,023.56	(5,926.15)	38,644.69	(568.00)	(2,778.70)	120,750.71	3,583	1,850.71	77,336.94	(11,161.63)	115,981.63
Jan-00	390,590	108,064.00	107,834.59	0.00	128,861.55	(5,870.57)	32,774.12	(572.43)	(2,800.35)	119,618.20	(11,554)	(11,783.61)	64,050.65	(19,156.86)	96,824.37
Feb-00	393,211	86,997.00	89,105.71	0.00	126,863.34	(5,909.96)	26,864.16	(532.48)	0.00	120,420.90	(33,424)	(31,315.19)	30,397.04	(39,563.57)	57,200.00
Mar-00	331,677	85,401.00	88,620.98	0.00	107,064.90	(4,985.11)	21,879.05	(503.71)	0.00	101,576.08	(15,175)	(12,955.10)	17,330.85	(18,051.30)	39,200.00
Apr-00	269,504	74,849.00	74,445.36	0.00	83,208.07	(4,050.65)	17,828.40	(416.22)	0.00	78,741.20	(3,892)	(4,295.84)	15,658.75	(5,722.75)	33,487.15
May-00	163,477	52,286.00	51,727.50	0.00	50,441.64	(2,457.06)	15,371.34	(257.48)	0.00	47,727.10	4,559	4,000.40	19,813.91	1,698.10	35,185.25
Jun-00	203,378	0.00	83,588.22	0.00	62,168.59	(3,056.77)	12,314.57	(250.57)	0.00	58,861.25	(58,861)	24,726.97	(39,605.69)	(62,476.37)	(27,291.12)
Jul-00	208,239	0.00	71,036.10	0.00	63,654.50	(3,129.83)	9,184.74	(257.44)	0.00	60,267.23	(60,267)	10,768.87	(16,284.72)	20,191.14	(7,099.98)
Aug-00	148,802	0.00	78,522.31	0.00	73,457.83	(2,235.49)	6,948.25	(250.22)	0.00	70,971.12	(70,971)	7,551.19	(16,219.84)	(2,171.62)	(9,271.59)
Total	3,283,314	822,474.00	1,039,089.15	0.00	1,037,561.80	(45,176.11)	6,948.25	(4,696.67)	(10,902.21)	976,786.81	(154,312.00)	62,302.34	62,302.34	(61,395.95)	(9,271.59)

Close Deferral to ACA Account

62,302.34

(62,302.34)

Interest on DCCB

(752.90)

Balance to Recover/(Refund)

68,497.69

0.00

Estimated 12 Months Ended October 2000 Ccf Sales

3,283,314

Recover/(Refund) Factor - Balance / Estimated 12 Months Ended October 2000 Ccf Sales

\$0.02086

Notes:

- Column 1 CCF Sales from Adjusted CCF and PGA Amounts
- Column 2 Gas Cost from Estimated Gas Cost Allocation Workpapers
- Column 3 Gas Cost from Actual Gas Cost Allocation Workpapers
- Column 4 CCF Sales (Col. 1) Times Base Cost Recovery Factor (See Rates in Effect Summary)
- Column 5 Total PGA Revenue Billed from Summary of CCF Sales and PGA Revenues
- Column 6 CCF Sales (Col. 1) Times ACA Factor (See Rates in Effect Summary). For 11/98 see workpapers for effect of prorations.
- Column 7 Balance of ACA Account (Prior Months Balance Plus Current Month's Recovery/Refund)
- Column 8 CCF Sales (Col. 1) Times Transition Factor (See Rates in Effect Summary)
- Column 9 CCF Sales (Col. 1) Times TOP Factor (See Rates in Effect Summary) less Court Ordered TOP
- Column 10 Total PGA Revenue Less ACA & TOP Recoveries/Refunds (Col. 5 + Col. 6 + Col. 8 + Col. 9)
- Column 11 Estimated Gas Cost Less Base Cost Recovery Less Net PGA Recovery (Col. 2 - Col 4 - Col 10)
- Column 12 Actual Gas Cost Less Base Cost Recovery Less Net PGA Recovery (Col. 3 - Col 4 - Col 10)
- Column 13 Prior Month's Balance Less Prior Month's Estimate Plus Prior Month's Actual Plus Current Month's Estimate

Rates in Effect Summary:

	Base Cost Recovery	ACA	Transition cost	Take or Pay
Sept - Oct	\$0.00000	\$0.00686	\$0.00000	\$0.00000
Nov. - Aug.	\$0.00000	\$0.01503	\$0.00000	\$0.00000

ATMOS ENERGY CORPORATION

Summary of Gas Cost Recovery
1999/00 ACA

BUTLER INTERRUPTIBLE

		Gas Cost		Base Cost Recovery	PGA Recovery						Deferral			Account 106005.RBUT.SI	
Date	CCF Sales	Estimated	Actual		Total PGA Rev.	ACA		Transition	TOP	Net PGA Recovery	Estimated Db(Cr)	Actual Db(Cr)	Balance Db(Cr)	Net ACA and Deferral	
						Db(Cr)	Balance	Db(Cr)	Db(Cr)					Current Month	Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Balance Brought Forward							(13,387.58)								(13,387.58)
Sep-99	43,107	18,115.00	18,607.13	0.00	11,525.79	242.26	(13,145.32)	(512.54)	(26.56)	11,228.95	6,886	7,378.18	6,886.00	7,128.26	(6,259.32)
Oct-99	46,820	18,302.00	18,477.95	0.00	12,518.45	263.13	(12,882.19)	(556.69)	(28.75)	12,196.14	6,106	6,281.81	13,484.18	6,861.31	601.99
Nov-99	49,048	22,945.00	23,506.69	0.00	14,948.76	1,162.42	(11,719.77)	(123.12)	0.00	15,988.06	6,957	7,518.63	20,616.99	8,295.23	8,897.22
Dec-99	60,239	25,376.00	24,550.73	0.00	18,730.72	1,604.16	(10,115.61)	(59.64)	0.00	20,275.24	5,101	4,275.49	26,279.62	7,266.79	16,164.01
Jan-00	64,335	20,095.00	20,514.82	0.00	20,004.32	1,713.24	(8,402.37)	(63.69)	0.00	21,653.87	(1,559)	(1,139.05)	23,895.11	(671.27)	15,492.74
Feb-00	61,328	14,764.00	15,156.93	0.00	19,069.32	1,633.16	(6,769.21)	(60.71)	0.00	20,641.77	(5,878)	(5,484.84)	18,437.06	(3,824.89)	11,667.17
Mar-00	57,929	17,477.00	17,642.91	0.00	18,012.43	1,542.65	(5,226.56)	(57.35)	0.00	19,497.73	(2,021)	(1,854.82)	16,809.22	(85.19)	11,582.63
Apr-00	45,841	12,115.00	12,262.39	0.00	13,716.83	1,220.75	(4,005.81)	(45.38)	0.00	14,892.20	(2,777)	(2,629.81)	14,198.40	(1,390.07)	10,192.59
May-00	45,863	12,638.00	12,875.00	0.00	13,622.22	1,221.33	(2,784.48)	(45.40)	0.00	14,798.15	(2,160)	(1,923.15)	12,185.59	(791.48)	9,401.11
Jun-00	38,604	0.00	11,703.56	0.00	11,466.16	1,028.02	(1,756.46)	(38.22)	0.00	12,455.96	(12,456)	(752.40)	(33.56)	(11,191.13)	(1,790.02)
Jul-00	43,238	0.00	14,588.92	0.00	12,842.55	1,151.43	(605.03)	(42.81)	0.00	13,951.17	(13,951)	637.75	(2,280.96)	(1,095.97)	(2,885.99)
Aug-00	41,821	0.00	10,392.12	0.00	20,493.06	1,113.69	508.66	(41.40)	0.00	21,565.35	(21,565)	(11,173.23)	(9,257.21)	(5,862.56)	(8,748.55)
Total	598,173	161,827.00	200,279.15	0.00	186,950.61	13,896.24	508.66	(1,646.95)	(55.31)	199,144.59	(37,317.00)	1,134.56	1,134.56	4,639.03	(8,748.55)

Close Deferral and Take-or-Pay to ACA Account

1,134.56

(1,134.56)

Interest on DCCB

(921.03)

Balance to Recover/(Refund)

722.19

0.00

Estimated 12 Months Ended October 2000 Ccf Sales

598,173

Recover/(Refund) Factor - Balance / Estimated 12 Months Ended October 2000 Ccf Sales

\$0.00121

Notes:

Column 1 CCF Sales from Adjusted CCF and PGA Amounts
Column 2 Gas Cost from Estimated Gas Cost Allocation Workpapers
Column 3 Gas Cost from Actual Gas Cost Allocation Workpapers
Column 4 CCF Sales (Col. 1) Times Base Cost Recovery Factor (See Rates in Effect Summary)
Column 5 Total PGA Revenue Billed from Summary of CCF Sales and PGA Revenues
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Column 8 CCF Sales (Col. 1) Times Transition Factor (See Rates in Effect Summary)
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Column 10 Total PGA Revenue Less ACA & TOP Recoveries/Refunds (Col. 5 + Col. 6 + Col. 8 + Col. 9)
Column 11 Estimated Gas Cost Less Base Cost Recovery Less Net PGA Recovery (Col. 2 - Col. 4 - Col. 10)
Column 12 Actual Gas Cost Less Base Cost Recovery Less Net PGA Recovery (Col. 3 - Col. 4 - Col. 10)
Column 13 Prior Month's Balance Less Prior Month's Estimate Plus Prior Month's Actual Plus Current Month's Estimate

Rates in Effect Summary:

	Base Cost Recovery	ACA	Transition Cost	TOP
Sept - Oct	\$0.00000	(\$0.00562)	\$0.01189	0.00000
Nov. - Aug.	\$0.00000	(\$0.02663)	\$0.00099	0.00000

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Atmos Energy Corpoartion
PGA Limits on Commodity Cost
For November 1, 2000 through March 31, 2001

	(1) November 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					
Firm	0.55796	0.26624	0.55796	0.26882	0.55796
Interruptible	0.55796	0.25956	0.55796	0.26786	0.55796
Kirksville					
Firm	0.55090	0.25155	0.55090	0.26269	0.55090
Interruptible	0.55090	0.24217	0.55090	0.26181	0.55090
Butler					
Firm	0.61260	0.31206	0.61260	0.31483	0.61260
Interruptible	0.61260	0.27448	0.61260	0.31343	0.61260

Atmos Energy Corporation
Summary of Commodity Costs And Mcf
For 1997, 1998 and 1999 Winter Periods

Commodity Costs

Month/Year		SEMO-F \$	SEMO-I \$	Kirksville-F \$	Kirksville-I \$	Butler-F \$	Butler-I \$
November	1997	1,465,224.77	283,959.83	268,141.08	37,921.10	185,920.71	4,188.94
December	1997	1,696,735.93	179,533.52	307,850.52	27,681.39	220,699.82	4,314.63
January	1998	1,568,002.68	112,672.65	311,824.14	15,859.90	211,946.94	4,491.55
February	1998	1,133,913.74	90,143.89	213,290.38	16,128.11	148,880.51	4,397.77
March	1998	1,218,897.75	103,690.84	254,772.42	33,529.52	176,210.49	6,621.85
Total 97-98 Winter Period		7,082,774.87	770,000.73	1,355,878.54	131,120.02	943,658.47	24,014.74
November	1998	576,867.57	235,736.42	143,807.66	79,080.83	91,943.83	10,215.97
December	1998	1,432,154.06	244,841.34	239,502.18	108,005.35	185,128.63	16,800.50
January	1999	1,602,540.13	119,880.49	342,186.19	89,267.86	224,686.67	12,549.80
February	1999	1,000,574.93	104,544.27	208,456.96	63,042.07	134,650.83	8,609.97
March	1999	1,054,201.85	116,873.30	196,311.36	60,707.97	133,174.52	9,136.36
Total 98-99 Winter Period		5,666,338.54	821,875.82	1,130,264.35	400,104.08	769,584.48	57,312.60
November	1999	729,466.54	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
Total Cost for 3 Periods		18,868,303.43	1,922,048.07	3,694,503.27	872,572.80	2,427,075.83	131,221.47

Atmos Energy Corporation
Summary of Commodity Costs And Mcf
For 1997, 1998 and 1999 Winter Periods

Mcf Sales

Month/Year		SEMO-F Mcf	SEMO-I Mcf	Kirksville-F Mcf	Kirksville-I Mcf	Butler-F Mcf	Butler-I Mcf
November	1997	357,364	69,435	71,806	10,157	35,491	798
December	1997	565,146	59,783	109,488	9,840	59,969	1,165
January	1998	628,952	45,123	128,746	6,554	71,890	1,519
February	1998	571,387	45,333	107,759	8,142	63,844	1,891
March	1998	496,342	42,158	106,296	13,987	60,224	2,262
Total 97-98 Winter Period		2,619,191	261,832	524,095	48,680	291,418	7,635
November	1998	197,418	80,679	56,834	31,257	24,626	2,735
December	1998	354,849	60,684	77,570	34,982	39,611	3,594
January	1999	823,567	61,591	167,736	43,758	91,187	5,093
February	1999	479,793	50,134	112,788	34,117	59,516	3,808
March	1999	524,034	58,105	112,387	34,762	55,673	3,822
Total 98-99 Winter Period		2,379,661	311,193	527,315	178,876	270,613	19,052
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
Total Mcf for 3 Periods		7,247,454	854,103	1,516,967	405,886	808,212	55,975
Average Cost							
1997 - 1998 Winter Period		2.7042	2.9408	2.5871	2.6935	3.2382	3.1453
1998 - 1999 Winter Period		2.3812	2.6410	2.1434	2.2368	2.8439	3.0082
1999 - 2000 Winter Period		2.7213	1.1747	2.5955	1.9141	2.8996	1.7036
3 Year Weighted Avg.		2.6034	2.2504	2.4355	2.1498	3.0030	2.3443
Highest of 3 Years		2.7213	2.9408	2.5955	2.6935	3.2382	3.1453
Average of Highest & 3 Year Weighted Avg.		2.6624	2.5956	2.5155	2.4217	3.1206	2.7448

Atmos Energy Corporation
Commodity Gas Cost Projection for November 2000

Line No.	SUPPLIER & RATE SCHEDULE	TYPE CHARGE	COMMODITY VOLUME MMBtu	RATE PER MMBtu	TOTAL COST \$	MCF
1	INTEGRATED SYSTEM					
2	TETCO-CDS	COMMODITY	89,760	\$0.0706	\$6,337	
3	OZARK-FT- INTEGRATED	COMMODITY	79,050	\$0.0161	\$1,273	
4	OGE Energy - INTEGRATED	COMMODITY	79,050	\$5.2350	\$413,827	76,022
5	Aquila (TETCO) Purchases	COMMODITY	77,520	\$5.2500	\$406,980	71,877
6	TOTAL COMMODITY AND \$				<u>\$828,417</u>	<u>147,899</u>
7						
8						
9	NPGL					
10	AQUILA - PURCHASES	COMMODITY	50,592	\$5.1700	\$261,561	46,939
11	NGPL- FTS Mid Cont	COMMODITY	52,869	\$0.0244	\$1,290	
12	TOTAL COMMODITY AND \$				<u>\$262,851</u>	<u>46,939</u>
13						
14	MRT					
15	MRT SCT	COMMODITY	0	\$0.2403	\$0	
16	MRT FTS	COMMODITY	38,976	\$0.0077	\$300	
17	MRT ENERGY - Purchases	COMMODITY	38,370	\$5.2623	\$201,914	36,985
18	TOTAL COMMODITY AND \$				<u>\$202,214</u>	<u>36,985</u>
19						
20						
21	Total SEMO				<u>\$1,293,482</u>	<u>231,823</u>
22						
23	Rate Per Ccf				<u>\$0.55796</u>	
24						
25	ANR					
26	ANR-ETS 00001	COMMODITY	84,443	\$0.0239	\$2,018	
27	Anadarko Energy - Purchase	COMMODITY	81,039	\$5.1910	\$420,673	76,728
28	TOTAL COMMODITY AND \$				<u>\$422,691</u>	<u>76,728</u>
29						
30	Rate Per Ccf				<u>\$0.55090</u>	
31						
32						
33	PEPL					
34	PANHANDLE SCT	COMMODITY	34,874	\$0.6193	\$21,598	
35	AQUILA - Purchase	COMMODITY	34,100	\$5.1900	\$176,979	32,415
36	TOTAL COMMODITY AND \$				<u>\$198,577</u>	<u>32,415</u>
37						
38	Rate Per Ccf				<u>\$0.61260</u>	

ATMOS ENERGY CORPORATION
Calculation of Regular Take-or-Pay Costs as of August 31, 2000
1999/2000 ACA

		<u>Butler</u>
Take-or-Pay cost balance at Aug. 31, 1999	(1)	0.00
Take-or-Pay costs billed Sept. 99 - Aug. 00		<u>0.00</u>
Total Take-or-Pay costs to recover		0.00
Sales and transportation Ccf usage billed for usage before Nov. 1, 1999		427,277
Take-or-Pay recovery factor		<u>0.00000</u>
Take-or-Pay costs recovered		<u>0.00</u>
Sales and transportation Ccf usage billed for usage after Oct. 31, 1999		
Take-or-Pay recovery factor		<u>0.00000</u>
Take-or -Pay costs recovered		<u>0.00</u>
Take-or-Pay costs recovered Sept. 99 - Aug. 00		<u>0.00</u>
(Over)/Under recovered Take-or-Pay costs for current ACA period:		0.00
Expected costs: 9/1/99 - 8/31/00		0.00
Refunds of costs previously billed		0.00
Costs transferred to ACA balance		
Allocated to Firm Sales	(2)	0.00
Allocated to Interruptible Sales	(2)	<u>0.00</u>
Total costs to recover		<u><u>0.00</u></u>

(1) See 97/98 ACA Filing, Exhibit TOP-1

(2) Allocation based on estimated Ccf usage. See exhibits BF and BI.

ATMOS ENERGY CORPORATION
Estimation of Butler Take-or-Pay Costs
September 99 - August 00

	Principal Balance	Montly Principal	FERC Interest @ 8-31-96	Days in Month	Interest	Total Payment
Sep-99	0.00	0.00	8.43%	30	0.00	0.00
Oct-99	0.00	0.00	8.43%	30	0.00	0.00
Nov-99	0.00	0.00	0.00%	31	0.00	0.00
Dec-99	0.00	0.00	0.00%	30	0.00	0.00
Jan-00	0.00	0.00	0.00%	31	0.00	0.00
Feb-00	0.00	0.00	0.00%	31	0.00	0.00
Mar-00	0.00	0.00	0.00%	29	0.00	0.00
Apr-00	0.00	0.00	0.00%	31	0.00	0.00
May-00	0.00	0.00	0.00%	30	0.00	0.00
Jun-00	0.00	0.00	0.00%	31	0.00	0.00
Jul-00	0.00	0.00	0.00%	30	0.00	0.00
Aug-00	0.00	0.00	0.00%	31	0.00	0.00
		<u>0.00</u>			<u>0.00</u>	<u>0.00</u>

ATM ENERGY CORPORATION

Take-or-Pay Costs Billed

1998/1999 ACA

<u>Month/ Year</u>	<u>Butler District (Panhandle Eastern)</u>
Sep-99	0.00
Oct-99	0.00
Nov-99	0.00
Dec-99	0.00
Jan-00	0.00
Feb-00	0.00
Mar-00	0.00
Apr-00	0.00
May-00	0.00
Jun-00	0.00
Jul-00	0.00
Aug-00	0.00
Total	0.00

ATMOS ENERGY CORPORATION
 Court-Ordered Take-or-Pay Costs as of August 31, 2000
 1999/2000 ACA

	SEMO	Kirksville	Butler
Total costs to recover (1)	\$ 79,100.24	\$ 10,095.40	\$ 98.07
Pipeline Refunds:			
	0.00	0.00	0.00
	0.00	0.00	0.00
Total	0.00	0.00	0.00
Transportation Ccf Sept. 99 - Mar. 00	12,981,688	0	0
Former transporter Ccf Sept. 99 - Mar. 00 (2)	1,277,193	1,854,968	81,333
Total Ccf	14,258,881	1,854,968	81,333
Take-or-Pay recovery factor effective Sept. 99 - Mar. 00	\$ 0.01230	\$ 0.00861	\$ 0.00068
Take-or-Pay costs recovered Sept. 99 - mar. 00	\$ 175,384.24	\$ 15,971.27	\$ 55.31
(Over)/Under recovered Take-or-Pay costs as of Aug. 31, 2000	\$ (96,284.00)	\$ (5,875.87)	\$ 42.76
Costs transferred to ACA balance			
Allocated to Interruptible Sales	\$ (96,284.00)	\$ (5,875.87)	\$ 42.76
Total costs to recover	\$ -	\$ -	\$ -

(1) See 98/99 ACA Filing, Exhibit TOP-3

(2) See Exhibit TOP-3, TOP-4, and TOP-5.

Atmos Energy Cororation
Court-Ordered Take-or-Pay Billed to Former Transporters - SEMO District
For the Period September 1, 1999 through August 31, 2000
1999/2000 ACA

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed (2)</u>
Sep-99	126,731	\$ 0.01230	\$ 1,558.79
Oct-99	160,203	\$ 0.01230	1,970.50
Nov-99	157,931	\$ 0.01230	1,942.54
Dec-99	208,940	\$ 0.01230	2,569.96
Jan-00	233,886	\$ 0.01230	2,876.80
Feb-00	204,841	\$ 0.01230	2,519.54
Mar-00	184,661	\$ 0.01230	2,271.33
Apr-00	162,359	\$ -	0.00
May-00	144,142	\$ -	0.00
Jun-00	127,350	\$ -	0.00
Jul-00	100,966	\$ -	0.00
Aug-00	139,614	\$ -	0.00
Total	<u>1,951,624</u>		<u>\$ 15,709.46</u>

(1) Included in Exhibit TOP-2.

(2) Included in Column 9 of Exhibit SI.

Atmos Energy Cororation

Court-Ordered Take-or-Pay Billed to Former Transporters - Kirksville District
For the Period September 1, 1999 through August 31, 2000
1999/2000 ACA

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed (2)</u>
Sep-99	159,946	\$ 0.00861	\$ 1,377.14
Oct-99	217,387	\$ 0.00861	1,871.70
Nov-99	240,920	\$ 0.00861	2,074.31
Dec-99	322,729	\$ 0.00861	2,778.69
Jan-00	325,244	\$ 0.00861	2,800.35
Feb-00	302,543	\$ 0.00861	2,604.90
Mar-00	286,199	\$ 0.00861	2,464.17
Apr-00	236,488	\$ -	0.00
May-00	146,297	\$ -	0.00
Jun-00	142,372	\$ -	0.00
Jul-00	146,270	\$ -	0.00
Aug-00	142,173	\$ -	0.00
Total	<u><u>2,668,568</u></u>		<u><u>\$ 15,971.26</u></u>

(1) Included in Exhibit TOP-2.

(2) Included in Column 9 of Exhibit KI.

Atmos Energy Cororation

Court-Ordered Take-or-Pay Billed to Former Transporters - Butler District
For the Period September 1, 1999 through August 31, 2000
1999/2000 ACA

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed (2)</u>
Sep-99	39,056	\$ 0.00068	\$ 26.56
Oct-99	42,277	\$ 0.00068	28.75
Nov-99	44,187	\$ -	0.00
Dec-99	52,681	\$ -	0.00
Jan-00	50,410	\$ -	0.00
Feb-00	47,780	\$ -	0.00
Mar-00	47,975	\$ -	0.00
Apr-00	38,217	\$ -	0.00
May-00	39,181	\$ -	0.00
Jun-00	34,889	\$ -	0.00
Jul-00	38,071	\$ -	0.00
Aug-00	<u>37,913</u>	\$ -	<u>0.00</u>
Total	<u>512,637</u>		<u>\$ 55.31</u>

(1) Included in Exhibit TOP-2.

(2) Included in Column 9 of Exhibit BI.

Atmos Energy Corporation
Court Ordered TOP Recovery
Sales Customers (Former Transportation Customers on January 1, 1998)
Sept 99 - Aug 00

Date	SEMO					Kirksville						Butler				
	Ccf			Rate	Recovery	Ccf				Rate	Recovery	Ccf			Rate	Recovery
	Lee Rowan	Ceramo	Total			KCOM	TSU	Adair	Total			Hubbard Milling	Thorco	Total		
Sep-99	54,924	71,807	126,731	0.01230	1,558.79	29,109	71,251	59,586	159,946	0.00861	1,377.14	24,305	14,751	39,056	0.00068	26.56
Oct-99	75,241	84,962	160,203	0.01230	1,970.50	44,090	103,543	69,754	217,387	0.00861	1,871.70	25,366	16,911	42,277	0.00068	28.75
Nov-99	78,116	79,815	157,931	0.01230	1,942.55	46,930	123,934	70,056	240,920	0.00861	2,074.32	25,557	18,630	44,187	0.00000	0.00
Dec-99	124,743	84,197	208,940	0.01230	2,569.96	68,233	171,817	82,679	322,729	0.00861	2,778.70	25,205	27,476	52,681	0.00000	0.00
Jan-00	144,177	89,709	233,886	0.01230	2,876.80	76,006	166,649	82,589	325,244	0.00861	2,800.35	22,908	27,502	50,410	0.00000	0.00
Feb-00	122,267	82,574	204,841	0.01230	2,519.54	57,933	166,743	77,867	302,543	0.00861	2,604.90	23,546	24,234	47,780	0.00000	0.00
Mar-00	102,767	81,894	184,661	0.01230	2,271.33	58,652	145,455	82,092	286,199	0.00861	2,464.17	24,520	23,455	47,975	0.00000	0.00
Apr-00	79,863	82,496	162,359	0.01230	1,997.02	48,472	119,068	68,948	236,488	0.00861	2,036.16	16,560	21,657	38,217	0.00000	0.00
May-00	62,611	81,531	144,142	0.01230	1,772.95	35,076	44,391	66,830	146,297	0.00861	1,259.62	17,683	21,498	39,181	0.00000	0.00
Jun-00	60,468	66,882	127,350	0.01230	1,566.41	27,382	55,879	59,111	142,372	0.00861	1,225.82	15,573	19,316	34,889	0.00000	0.00
Jul-00	72,802	28,164	100,966	0.01230	1,241.88	27,807	57,014	61,449	146,270	0.00861	1,259.38	17,223	20,848	38,071	0.00000	0.00
Aug-00	69,871	69,743	139,614	0.01230	1,717.25	23,627	63,834	54,712	142,173	0.00861	1,224.11	16,301	21,612	37,913	0.00000	0.00

24,004.98

22,976.37

55.31

Atmos Energy Corporation
Class Demand Allocation Factors for 2000/2001
Interconnected Supply Area (SEMO District)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	4,971,388	85.85%	39.48%	34,499	100.00%	54.01%	93.49%
Interruptible sales	819,590	14.15%	6.51%		0.00%	0.00%	6.51%
Total sales	5,790,978			34,499			100.00%

Total sales/365	15,866
Design peak	34,499
Load factor	45.99%
1 minus Load factor	54.01%

Description	Mcf Sales	LNG	Net
Firm sales	5,011,388	40,000	4,971,388
Interruptible sales	819,590		819,590
Total sales	5,830,978	40,000	5,790,978

<u>Capacity</u>			
LNG	10,200	10,200	0
TETC CDS	9,826		9,826
TETC SS-1	11,303		11,303
AWP	13,370		13,370
	44,699	10,200	34,499

Source of firm sales adjustments:

Estimate of normal usage supplied by LNG peaking capability.

Atmos Energy Corporation
Class Demand Allocation Factors for 2000/2001
NGPL Supply Area (SEMO District)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	595,559	68.50%	13.82%	11,807	100.00%	79.82%	93.64%
Interruptible sales	273,921	31.50%	6.36%		0.00%	0.00%	6.36%
Total sales	869,480			11,807			100.00%
Total sales/365	2,382						
Design peak	11,807						
Load factor	20.18%						
1 minus Load factor	79.82%						
<u>Capacity</u>							
FTS 110767	4,077						
FTS 110759	2,200						
FTS 100072	2,000						
DSS	2,530						
POA	1,000						
	11,807						

Atmos Energy Corporation
Class Demand Allocation Factors for 2000/2001
MRTC Supply Area (SEMO District)

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	222,285	85.45%	17.49%	3,482	100.00%	79.53%	97.02%
Interruptible sales	37,847	14.55%	2.98%		0.00%	0.00%	2.98%
Total sales	<u>260,132</u>			<u>3,482</u>			<u>100.00%</u>
Total sales/365	713						
Design peak	3,482						
Load factor	20.47%						
1 minus Load factor	79.53%						
<u>Capacity</u>							
FTS 973	348						
SCT 450	<u>3,134</u>						
	<u>3,482</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2000/2001
Kirksville District

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	638,590	66.04%	15.21%	11,500	100.00%	76.96%	92.18%
Interruptible sales	328,331	33.96%	7.82%		0.00%	0.00%	7.82%
Total sales	<u>966,921</u>			<u>11,500</u>			<u>100.00%</u>
Total sales/365	2,649						
Design peak	11,500						
Load factor	23.04%						
1 minus Load factor	76.96%						
<u>Capacity</u>							
ETS 00001	3,850						
ETS 00050	3,850						
FTS-1 18450	<u>3,800</u>						
	<u>11,500</u>						

Atmos Energy Corporation
Class Demand Allocation Factors for 2000/2001
Butler District

Description	Mcf Sales	Mcf Sales %	% x Load Factor	Peak	Peak %	% x 1 - Load Factor	Allocation Factor
Firm sales	337,531	84.95%	11.56%	8,000	100.00%	86.39%	97.95%
Interruptible sales	59,817	15.05%	2.05%		0.00%	0.00%	2.05%
Total sales	<u>397,348</u>			<u>8,000</u>			<u>100.00%</u>
Total sales/365	1,089						
Design peak	8,000						
Load factor	13.61%						
1 minus Load factor	86.39%						
<u>Capacity</u>							
SCT	<u>8,000</u>						
	<u>8,000</u>						

ATMOS ENERGY CORPORATION
Transition Cost Factor 2
1999/2000 ACA

	<u>SEMO</u>	<u>Butler</u>
Transition cost balance at Aug. 31, 1999	(1) \$ (7,175.49)	\$ 4,357.10
Factor 2 Transition costs billed Sept. 99 - Aug. 00	(2) 0.00	0.00
Sales and transportation Ccf usage billed for usage before Nov. 1, 1998	7,489,116	427,277
Transition Cost Factor 2	\$ (0.00033)	\$ 0.01189
Transition costs recovered	\$ (2,471.41)	\$ 5,080.32
Sales Ccf usage billed for usage after Nov. 1, 1998	31,837,934	3,546,207
Transportation Ccf usage billed for usage after Nov. 1, 1999	17,880,550	0.00
Total Ccf usage billed for usage after Nov. 1, 2000	49,718,484	3,546,207
Sales Transition Cost Factor 2	\$ (0.00011)	\$ 0.00099
Transportation Transition Cost Factor 2	\$ (0.00013)	\$ -
Transition costs recovered	\$ (5,826.66)	\$ 3,510.73
Total transition cost recovered Sept. 99- Aug. 00	\$ (8,298.07)	\$ 8,591.05
(Over)/Under recovered transition costs for current ACA period:	\$ 1,122.58	\$ (4,233.95)
Expected costs: 9/1/00 - 9/30/01	0.00	0.00
Refunds of costs previously billed	0.00	0.00
Total costs to recover before write-off	\$ 1,122.58	\$ (4,233.95)
Expected Firm Sales (Ccf) for Sept. 00 - Aug. 01	30,556,557	3,375,311
Expected Interruptible Sales (Ccf) for Sept. 00 - Aug. 01	5,332,558	598,173
Expected Transportation Sales (Ccf) for Sept. 00 - Aug. 01	21,318,485	0
Total Expected Sales (Ccf)	57,207,600	3,973,484
Firm Costs to recover	\$ 599.61	\$ (3,596.57)
Interruptible Costs to recover	104.64	(637.38)
Transportation Costs to recover	418.33	0.00
	\$ 1,122.58	\$ (4,233.95)
Transportation Write-off	\$ 418.33	\$ -
Total Costs to be included in ACA calculation	\$ 704.25	\$ (4,233.95)

(1) See 98/99 ACA filing, Summaries of SEMO and Butler Transition Costs and Recovery

(2) See Exhibit TC-2

ATMOS ENERGY CORPORATION
Summary of Transition Costs Billed
1999/2000 ACA

Month/ Year	Description	SEMO				Butler
		TETC	MRTC	Natural Gas Pipeline	Total	Panhandle Eastern
Sep-99		0.00	0.00	0.00	0.00	0.00
Oct-99	Factor 1	0.00	0.00	0.00	0.00	0.00
Nov-99		0.00	0.00	0.00	0.00	0.00
Dec-99		0.00	0.00	0.00	0.00	0.00
Jan-00		0.00	0.00	0.00	0.00	0.00
Feb-00		0.00	0.00	0.00	0.00	0.00
Mar-00	Factor 2	0.00	0.00	0.00	0.00	0.00
Apr-00		0.00	0.00	0.00	0.00	0.00
May-00		0.00	0.00	0.00	0.00	0.00
Jun-00		0.00	0.00	0.00	0.00	0.00
Jul-00		0.00	0.00	0.00	0.00	0.00
Aug-00		0.00	0.00	0.00	0.00	0.00
Transition costs to recover		0.00	0.00	0.00	0.00	0.00
Less : Cost allocated to Arkansas		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, 2000
1999/2000 ACA

	<u>SEMO</u>	<u>Kirkville</u>
Total costs to recover (1)	\$ 139,375.05	\$ 8,405.98
Transportation Ccf Sept. 99 - Aug. 00	21,318,485	0
Former Transporter Ccf Sept. 99 - Aug. 00 (2)	<u>1,951,624</u>	<u>2,668,568</u>
Total Ccf	23,270,109	2,668,568
Pre- March 1996 recovery factor effective Sept. 99 - Aug. 00	\$ 0.00364	\$ 0.00176
Pre - March 1996 costs recovered Sept. 99 - Aug. 00	<u>\$ 84,703.20</u>	<u>\$ 4,696.68</u>
(Over)/Under recovered Pre - March 1996 Transition costs as of Aug. 31, 2000	<u>\$ 54,671.85</u>	<u>\$ 3,709.30</u>

(1) See 98 - 99 ACA filing Exhibit TC-3

(2) See Exhibit TC-4 and TC-5

ATMOS ENERGY CORPORATION

Pre-March 1996 Transition Costs Billed to Former Transporters - SEMO District
1999/2000 ACA

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed</u>
Sep-99	126,731	0.00364	\$ 461.30
Oct-99	160,203	0.00364	583.14
Nov-99	157,931	0.00364	574.87
Dec-99	208,940	0.00364	760.54
Jan-00	233,886	0.00364	851.35
Feb-00	204,841	0.00364	745.62
Mar-00	184,661	0.00364	672.17
Apr-00	162,359	0.00364	590.99
May-00	144,142	0.00364	524.68
Jun-00	127,350	0.00364	463.55
Jul-00	100,966	0.00364	367.52
Aug-00	139,614	0.00364	508.19
	<u>1,951,624</u>		<u>\$ 7,103.92</u>

(1) Included in Exhibit TC-3

ATMOS ENERGY CORPORATION

**Pre-March 1996 Transition Costs Billed to Former Transporters - Kirksville District
1999/2000 ACA**

<u>Month/Year</u>	<u>Interruptible Ccf Usage (1)</u>	<u>Rate Per Ccf</u>	<u>Amount Billed</u>
Sep-99	159,946	0.00176	\$ 281.50
Oct-99	217,387	0.00176	382.60
Nov-99	240,920	0.00176	424.02
Dec-99	322,729	0.00176	568.00
Jan-00	325,244	0.00176	572.43
Feb-00	302,543	0.00176	532.48
Mar-00	286,199	0.00176	503.71
Apr-00	236,488	0.00176	416.22
May-00	146,297	0.00176	257.48
Jun-00	142,372	0.00176	250.57
Jul-00	146,270	0.00176	257.44
Aug-00	142,173	0.00176	250.22
	<u>2,668,568</u>		<u>\$ 4,696.67</u>

(1) Included in Exhibit TC-3

ATMOS ENERGY CORPORATION
Transition Cost Factor 1
1999/2000 ACA

		<u>SEMO</u>
Factor 1 Transition cost balance at Aug. 31, 2000		0.00
Factor 1 Transition costs billed Sept. 99 - Aug. 00	(1)	0.00
Transition costs recovered		<u>0.00</u>
Total costs to recover		0.00
Expected Ccf sales : Sept. 00 - Aug. 01		<u>35,889,115</u>
TC Factor 1 per Ccf		<u><u>0.00000</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												\$ (7,175.49)
Sep-99	\$ -	801,224	377,561	1,638,385	2,817,170	(0.00033)	(0.00033)	\$ (264.40)	\$ (124.60)	\$ (540.67)	\$ (929.67)	(6,245.82)
Oct-99	0.00	1,114,061	615,818	1,799,550	3,529,429	(0.00033)	(0.00033)	(367.64)	(203.22)	(593.85)	(1,164.71)	(5,081.11)
(1) Nov-99	0.00	1,824,931	554,561	1,737,198	4,116,690	(0.00011)	(0.00013)	(402.39)	(110.71)	(225.84)	(738.94)	(4,342.17)
Dec-99	0.00	3,908,060	542,154	2,019,313	6,469,527	(0.00011)	(0.00013)	(429.89)	(59.64)	(262.51)	(752.04)	(3,590.13)
Jan-00	0.00	6,297,054	621,813	2,034,241	8,953,108	(0.00011)	(0.00013)	(692.68)	(68.40)	(264.45)	(1,025.53)	(2,564.60)
Feb-00	0.00	6,655,828	628,452	1,838,738	9,123,018	(0.00011)	(0.00013)	(732.14)	(69.13)	(239.04)	(1,040.31)	(1,524.29)
Mar-00	0.00	3,800,145	463,797	1,914,263	6,178,205	(0.00011)	(0.00013)	(418.02)	(51.02)	(248.85)	(717.89)	(806.40)
Apr-00	0.00	2,561,863	430,198	1,709,887	4,701,948	(0.00011)	(0.00013)	(281.80)	(47.32)	(222.29)	(551.41)	(254.99)
May-00	0.00	1,351,925	359,878	1,686,691	3,398,494	(0.00011)	(0.00013)	(148.71)	(39.59)	(219.27)	(407.57)	152.58
Jun-00	0.00	833,923	293,015	1,495,203	2,622,141	(0.00011)	(0.00013)	(91.73)	(32.23)	(194.38)	(318.34)	470.92
Jul-00	0.00	776,388	290,038	1,663,043	2,729,469	(0.00011)	(0.00013)	(85.40)	(31.90)	(216.20)	(333.50)	804.42
Aug-00	0.00	631,155	155,273	1,781,973	2,568,401	(0.00011)	(0.00013)	(69.43)	(17.08)	(231.66)	(318.17)	1,122.59
Total	0.00	30,556,557	5,332,558	21,318,485	57,207,600			\$(3,984.23)	\$ (854.84)	\$(3,459.01)	\$ (8,298.08)	\$ 1,122.59
Total Sept. - Dec. 99											\$ (3,585.36)	
(1) Nov-98 Prorated Usage												
Usage Bef 11/1		916,567	225,950	0	1,142,517	(0.00033)	(0.00033)	\$ (302.47)	\$ (74.56)	\$ -	\$ (377.03)	
Usage Beg 11/1		908,364	328,611	1,737,198	2,974,173	(0.00011)	(0.00013)	(99.92)	(36.15)	(225.84)	(361.91)	
		1,824,931	554,561	1,737,198	4,116,690			\$ (402.39)	\$ (110.71)	\$ (225.84)	\$ (738.94)	
Usage Bef 11/1		2,831,852	1,219,329	3,437,935	7,489,116			\$ (934.51)	\$ (402.38)	\$(1,134.52)	\$ (2,471.41)	
Usage Beg 11/1		27,724,705	4,113,229	17,880,550	49,718,484			(3,049.72)	(452.46)	(2,324.49)	(5,826.67)	
Total		30,556,557	5,332,558	21,318,485	57,207,600			\$(3,984.23)	\$ (854.84)	\$(3,459.01)	\$ (8,298.08)	

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											\$ 4,357.10
Sep-99	\$ -	75,599	43,107	0	118,706	0.01189	\$ 898.87	\$ 512.54	\$ -	\$1,411.41	2,945.69
Oct-99	0.00	152,209	46,820	0	199,029	0.01189	1,809.77	556.69	0.00	2,366.46	579.23
(1) Nov-98	0.00	198,287	49,048	0	247,335	0.00099	1,315.74	123.12	0.00	1,438.86	(859.63)
Dec-99	0.00	438,774	60,239	0	499,013	0.00099	434.39	59.64	0.00	494.03	(1,353.66)
Jan-00	0.00	714,191	64,335	0	778,526	0.00099	707.05	63.69	0.00	770.74	(2,124.40)
Feb-00	0.00	693,186	61,328	0	754,514	0.00099	686.25	60.71	0.00	746.96	(2,871.36)
Mar-00	0.00	417,368	57,929	0	475,297	0.00099	413.19	57.35	0.00	470.54	(3,341.90)
Apr-00	0.00	318,075	45,841	0	363,916	0.00099	314.89	45.38	0.00	360.27	(3,702.17)
May-00	0.00	149,198	45,863	0	195,061	0.00099	147.71	45.40	0.00	193.11	(3,895.28)
Jun-00	0.00	83,128	38,604	0	121,732	0.00099	82.30	38.22	0.00	120.52	(4,015.80)
Jul-00	0.00	75,074	43,238	0	118,312	0.00099	74.32	42.81	0.00	117.13	(4,132.93)
Aug-00	0.00	60,222	41,821	0	102,043	0.00099	59.62	41.40	0.00	101.02	(4,233.95)
Total	\$ -	3,375,311	598,173	0	3,973,484		\$ 6,944.10	\$1,646.95	\$ -	\$8,591.05	\$ (4,233.95)
										Total Sept. - Dec. 99	\$5,710.76
(1) Nov-98 Prorated Usage											
Usage Bef 11/1		102,701	6,841	0	109,542	0.01189	\$ 1,221.11	\$ 81.34	\$ -	\$1,302.45	
Usage Beg 11/1		95,586	42,207	0	137,793	0.00099	94.63	41.78	0.00	136.41	
		198,287	49,048	0	247,335		\$ 1,315.74	\$ 123.12	\$ -	\$1,438.86	
Usage Bef 11/1		330,509	96,768	0	427,277		\$ 3,929.75	\$1,150.57	\$ -	\$5,080.32	
Usage Beg 11/1		3,044,802	501,405	0	3,546,207		3,014.35	496.38	0.00	3,510.73	
Total		3,375,311	598,173	0	3,973,484		\$ 6,944.10	\$1,646.95	\$ -	\$8,591.05	

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								\$ 139,375.05
Sep-99	1,638,385	\$0.00364	\$ 5,963.72	126,731	\$ 0.00364	\$ 461.30	6,425.02	132,950.03
Oct-99	1,799,550	\$0.00364	6,550.36	160,203	0.00364	583.14	7,133.50	125,816.53
Nov-99	1,737,198	\$0.00364	6,323.40	157,931	0.00364	574.87	6,898.27	118,918.26
Dec-99	2,019,313	\$0.00364	7,350.30	208,940	0.00364	760.54	8,110.84	110,807.42
Jan-00	2,034,241	\$0.00364	7,404.64	233,886	0.00364	851.35	8,255.98	102,551.43
Feb-00	1,838,738	\$0.00364	6,693.01	204,841	0.00364	745.62	7,438.63	95,112.81
Mar-00	1,914,263	\$0.00364	6,967.92	184,661	0.00364	672.17	7,640.08	87,472.72
Apr-00	1,709,887	\$0.00364	6,223.99	162,359	0.00364	590.99	6,814.98	80,657.75
May-00	1,686,691	\$0.00364	6,139.56	144,142	0.00364	524.68	6,664.23	73,993.52
Jun-00	1,495,203	\$0.00364	5,442.54	127,350	0.00364	463.55	5,906.09	68,087.42
Jul-00	1,663,043	\$0.00364	6,053.48	100,966	0.00364	367.52	6,420.99	61,666.43
Aug-00	1,781,973	\$0.00364	6,486.38	139,614	0.00364	508.19	6,994.58	54,671.85
Total	<u>21,318,485</u>		<u>\$ 77,599.29</u>	<u>1,951,624</u>		<u>\$7,103.91</u>	<u>\$84,703.20</u>	\$ 54,671.85
Total Sept-99 - Aug-00	<u>21,318,485</u>		<u>\$ 77,599.29</u>	<u>1,951,624</u>		<u>\$7,103.91</u>	<u>\$84,703.20</u>	
	Total Sept - Dec 1999		<u>\$ 26,187.78</u>			<u>\$2,379.85</u>	<u>\$28,567.63</u>	

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

Kirksville				
Month	Former Transporter Volume	Transition Rate	Recovery	Balance
Beginning Balance				\$ 8,405.98
Sep-99	159,946	\$0.00176	281.50	8,124.48
Oct-99	217,387	0.00176	382.60	7,741.87
Nov-99	240,920	0.00176	424.02	7,317.85
Dec-99	322,729	0.00176	568.00	6,749.85
Jan-00	325,244	0.00176	572.43	6,177.42
Feb-00	302,543	0.00176	532.48	5,644.95
Mar-00	286,199	0.00176	503.71	5,141.24
Apr-00	236,488	0.00176	416.22	4,725.02
May-00	146,297	0.00176	257.48	4,467.53
Jun-00	142,372	0.00176	250.57	4,216.96
Jul-00	146,270	0.00176	257.44	3,959.52
Aug-00	142,173	0.00176	250.22	3,709.30
Total	<u>2,668,568</u>		<u>\$4,696.68</u>	<u>\$ 3,709.30</u>
Total Sept-99 - Aug-00	<u>2,668,568</u>		<u>\$4,696.68</u>	
Total Sept - Dec 1999			<u>\$1,656.13</u>	

ATMOS ENERGY CORPORATION
Calculation of Refund Factor
99/00 ACA

	SEMO		Kirksville		Butler	
	Firm	Interruptible	Firm	Interruptible	Firm	Interruptible
Balance of Prior Refunds as of August 31, 1999	\$ 41,110.47	\$ 2,881.24	\$ 36,098.54	\$ 4,336.76	\$ (7,949.37)	\$ (6,546.52)
PanEnergy Refund (plus interes)					\$ 10,093.50	\$ 1,788.77
September 1999 - August 2000 Ccf Sales	30,556,557	5,332,558	6,385,898	3,283,314	3,375,311	598,111
Refund Factors	\$ 0.00125	\$ 0.00049	\$ 0.00512	\$ 0.00130	\$ -	\$ -
Collection of Refunds from Sept 99 - Aug 00	\$ 38,195.70	\$ 2,612.95	\$ 32,695.80	\$ 4,268.31	\$ -	\$ -
Balance of Prior Refunds as of August 31, 2000	<u>\$ 2,914.77</u>	<u>\$ 268.29</u>	<u>\$ 3,402.74</u>	<u>\$ 68.45</u>	<u>\$ 2,144.13</u>	<u>\$ (4,757.75)</u>
Total refundable amount with interest up to November 1, 2000	\$ 2,914.77	\$ 268.29	\$ 3,402.74	\$ 68.45	\$ 2,144.13	\$ (4,757.75)
12 months estimated Ccf sales	32,581,500	6,099,003	6,795,529	3,355,117	3,615,105	474,899
Refund factor before refund period interest	\$ 0.00009	\$ 0.00004	\$ 0.00050	\$ 0.00002	\$ 0.00059	\$ (0.01002)
Refund period interest (1)	\$ 86.74	\$ 12.03	\$ 101.04	\$ 2.76	\$ 64.19	\$ (200.45)
Total amount to be refunded	\$ 3,001.51	\$ 280.32	\$ 3,503.78	\$ 71.21	\$ 2,208.32	\$ (4,958.20)
12 Mo estimated sales	32,581,500	6,099,003	6,795,529	3,355,117	3,615,105	474,899
Refund factor in effect for the 12 months ending 10/31/00	\$ 0.00009	\$ 0.00005	\$ 0.00052	\$ 0.00002	\$ 0.00061	\$ (0.01044)

(1) See Exhibit REF-2

Atmos Energy Corporation
Refund Period Interest Calculation
99/00 ACA

SEMO Firm

	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Total
Beginning Balance	2,914.77												
Estimated Sales	2,457,582	4,369,338	6,940,745	5,722,540	4,667,967	2,835,146	1,348,440	848,158	776,791	698,122	826,402	1,090,269	32,581,500
Refund factor	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	
Refund made	221.18	393.24	624.67	515.03	420.12	255.16	121.36	76.33	69.91	62.83	74.38	98.12	2,932.33
Refund balance @ month end	2,693.59	2,300.35	1,675.68	1,160.65	740.53	485.37	364.01	287.68	217.77	154.94	80.56	(17.56)	
Avg mthly balance	2,804.18	2,496.97	1,988.02	1,418.17	950.59	612.95	424.69	325.85	252.73	186.36	117.75	31.50	
Days in month	30	31	31	28	31	30	31	30	31	31	30	31	365
Interest rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Estimated interest	20.74	19.09	15.20	9.79	7.27	4.53	3.25	2.41	1.93	1.42	0.87	0.24	86.74

SEMO Interruptible

	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Total
Beginning Balance	268.29												
Estimated Sales	741,705	662,757	639,001	595,922	558,116	451,640	368,978	346,939	329,445	301,633	470,490	632,377	6,099,003
Refund factor	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	0.00004	
Refund made	29.67	26.51	25.56	23.84	22.32	18.07	14.76	13.88	13.18	12.07	18.82	25.30	243.98
Refund balance @ month end	238.62	212.11	186.55	162.71	140.39	122.32	107.56	93.68	80.50	68.43	49.61	24.31	
Avg mthly balance	253.45	225.36	199.33	174.63	151.55	131.35	114.94	100.62	87.09	74.46	59.02	36.96	
Days in month	30	31	31	28	31	30	31	30	31	31	30	31	365
Interest rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Estimated interest	1.87	1.72	1.52	1.21	1.16	0.97	0.88	0.74	0.67	0.57	0.44	0.28	12.03

Atmos Energy Corporation
Refund Period Interest Calculation
99/00 ACA

Kirksville Firm

	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Total
Beginning Balance	3,402.74												
Estimated Sales	560,968	911,968	1,438,698	1,159,482	985,435	631,035	319,106	162,320	131,720	119,003	136,927	238,867	6,795,529
Refund factor	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050	
Refund made	280.48	455.98	719.35	579.74	492.72	315.52	159.55	81.16	65.86	59.50	68.46	119.43	3,397.75
Refund balance @ month end	3,122.26	2,666.28	1,946.93	1,367.19	874.47	558.95	399.40	318.24	252.38	192.88	124.42	4.99	
Avg mthly balance	3,262.50	2,894.27	2,306.61	1,657.06	1,120.83	716.71	479.18	358.82	285.31	222.63	158.65	64.71	
Days in month	30	31	31	28	31	30	31	30	31	31	30	31	365
Interest rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Estimated interest	24.13	22.12	17.63	11.44	8.57	5.30	3.66	2.65	2.18	1.70	1.17	0.49	101.04

Kirksville Interruptible

	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Total
Beginning Balance	68.45												
Estimated Sales	312,680	385,082	425,484	364,254	360,049	269,415	156,524	187,920	190,442	219,418	204,867	278,982	3,355,117
Refund factor	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	0.00002	
Refund made	6.25	7.70	8.51	7.29	7.20	5.39	3.13	3.76	3.81	4.39	4.10	5.58	67.11
Refund balance @ month end	62.20	54.50	45.99	38.70	31.50	26.11	22.98	19.22	15.41	11.02	6.92	1.34	
Avg mthly balance	65.33	58.35	50.25	42.35	35.10	28.81	24.55	21.10	17.32	13.22	8.97	4.13	
Days in month	30	31	31	28	31	30	31	30	31	31	30	31	365
Interest rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Estimated interest	0.48	0.45	0.38	0.29	0.27	0.21	0.19	0.16	0.13	0.10	0.07	0.03	2.76

Atmos Energy Corporation
Refund Period Interest Calculation
99/00 ACA

Butler Firm

	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Total
Beginning Balance	2,144.13												
Estimated Sales	266,485	478,189	781,652	642,261	525,446	350,413	166,217	83,737	71,842	60,840	70,283	117,740	3,615,105
Refund factor	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	0.00059	
Refund made	157.23	282.13	461.17	378.93	310.01	206.74	98.07	49.40	42.39	35.90	41.47	69.47	2,132.91
Refund balance @ month end	1,986.90	1,704.77	1,243.60	864.67	554.66	347.92	249.85	200.45	158.06	122.16	80.69	11.22	
Avg mthly balance	2,065.52	1,845.84	1,474.19	1,054.14	709.67	451.29	298.89	225.15	179.26	140.11	101.43	45.96	
Days in month	30	31	31	28	31	30	31	30	31	31	30	31	365
Interest rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Estimated interest	15.28	14.11	11.27	7.28	5.42	3.34	2.28	1.67	1.37	1.07	0.75	0.35	64.19

Butler Interruptible

	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Total
Beginning Balance	(4,757.75)												
Estimated Sales	36,773	46,659	55,241	48,424	46,943	37,792	31,331	27,149	33,212	35,752	37,013	38,610	474,899
Refund factor	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	(0.01002)	
Refund made	(368.47)	(467.52)	(553.51)	(485.21)	(470.37)	(378.68)	(313.94)	(272.03)	(332.78)	(358.24)	(370.87)	(386.87)	(4,758.49)
Refund balance @ month end	(4,389.28)	(3,921.76)	(3,368.25)	(2,883.04)	(2,412.67)	(2,033.99)	(1,720.05)	(1,448.02)	(1,115.24)	(757.00)	(386.13)	0.74	
Avg mthly balance	(4,573.51)	(4,155.52)	(3,645.00)	(3,125.64)	(2,647.85)	(2,223.33)	(1,877.02)	(1,584.03)	(1,281.63)	(936.12)	(571.56)	(192.69)	
Days in month	30	31	31	28	31	30	31	30	31	31	30	31	365
Interest rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	
Estimated interest	(33.83)	(31.76)	(27.86)	(21.58)	(20.24)	(16.45)	(14.35)	(11.72)	(9.80)	(7.16)	(4.23)	(1.47)	(200.45)

J67
exas 77210-4967

Date 06/14/2000

Pay Amount \$11,494.00*****

Pay

ELEVEN THOUSAND FOUR HUNDRED NINETY FOUR AND 00/100 US Dollar ****

To The
Order ofASSOCIATED NATURAL GAS CO.
1001 SAIN AVE.
P.O. BOX 1288
FAYETTEVILLE AR 72702
Authorized Signature

⑈0001059416⑈ ⑆021309379⑆ 60108007522⑈

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW WHEN CHECKING ENDORSEMENT

Check Date: 06/14/2000

Check No. 0001059416

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Available	Paid Amount
0608001149400	06/08/2000	00096913	11,494.00	0.00	11,494.00

REFUNDS PURSUANT TO ARTICLE VIII, SECTION 3 OF THE STIPULATION AND AGREEMENT
DATED JULY 15, 1992 IN DOCKET NO. RP91-229-000, et al.RECEIVED
JUL 21 2000
GAS SUPPLY

Vendor Number	Vendor Name		Total Discounts	
0000002296	ASSOCIATED NATURAL GAS CO.		\$0.00	
Check Number	Date	Total Amount	Discounts Taken	Total Paid Amount
0001059416	06/14/2000	\$11,494.00	\$0.00	\$11,494.00

ATMOS ENERGY CORPORATION
Carrying Cost on DCCB Balance
1999/2000 ACA

	<u>Aug-00</u>	<u>Total</u>
<u>SEMO Interruptible</u>		
Cumulative DCCB Balance	364,944	
Annual Gas Cost Level	<u>(173,401)</u>	
Excess	191,543	
Prime lending rate minus 1 pctg. point	<u>8.50%</u>	
Interest	<u>1,338.18</u>	<u>1,338.18</u>

ATMOS ENERGY CORPORATION
Carrying Cost on DCCB Balance
1999/2000 ACA

	<u>Aug-00</u>	<u>Total</u>
<u>Kirksville Interruptible</u>		
Cumulative DCCB Balance	157,872	
Annual Gas Cost Level	<u>(50,104)</u>	
Excess	107,768	
Prime lending rate minus 1 pctg. point	<u>8.50%</u>	
Interest	<u>752.90</u>	<u>752.90</u>

ATMOS ENERGY CORPORATION
Carrying Cost on DCCB Balance
1999/2000 ACA

	<u>Aug-00</u>	<u>Total</u>
<u>Butler Interruptible</u>		
Cumulative DCCB Balance	138,781	
Annual Gas Cost Level	<u>(6,947)</u>	
Excess	131,834	
Prime lending rate minus 1 pctg. point	<u>8.50%</u>	
Interest	<u>921.03</u>	<u>921.03</u>

Atmos Energy Corporation
Gas Costs Recorded in ACA
For the 3 Year ACA Period ended August 31, 1999

	96-97 ACA	97-98 ACA	98-99 ACA	Total	Average	10.00%
Southeast Missouri						
Firm	15,037,877.71	14,889,009.26	13,123,253.89	43,050,140.86	14,350,046.95	1,435,005
Interruptible	1,704,549.70	1,715,140.89	1,782,344.09	5,202,034.68	1,734,011.56	173,401
Total	16,742,427.41	16,604,150.15	14,905,597.98	48,252,175.54	16,084,058.51	1,608,406.00
Kirksville						
Firm	3,505,016.28	3,075,078.40	2,702,937.72	9,283,032.40	3,094,344.13	309,434
Interruptible	355,172.76	318,409.44	829,542.89	1,503,125.09	501,041.70	50,104
Total	3,860,189.04	3,393,487.84	3,532,480.61	10,786,157.49	3,595,385.83	359,538.00
Butler						
Firm	1,683,880.23	1,496,572.18	1,236,970.59	4,417,423.00	1,472,474.33	147,247
Interruptible	55,440.93	39,543.30	113,421.68	208,405.91	69,468.64	6,947
Total	1,739,321.16	1,536,115.48	1,350,392.27	4,625,828.91	1,541,942.97	154,194.00
Total	22,341,937.61	21,533,753.47	19,788,470.86	63,664,161.94	21,221,387.31	

Atmos Energy Corporation
Deferred Carrying Cost Balance
Southeast Missouri Firm
For the ACA Period Ending August 31, 2000

					Cost less RPGA (difference)	Cumulative DCCB Subject to Interest	
Month	Gas Cost		Cost/ Ccf	RPGA	(d)-(e)	Sales Ccf	(f)*(g)
(a)	Ccf (b)	Cost (c)	(d)	(e)	(f)	(g)	(h)
Sep-99	908,671	\$ 729,664	\$0.80300	\$ 0.37984	\$ 0.42316	801,224	\$ 339,047.46
Oct-99	1,694,408	\$ 863,909	\$0.50986	\$ 0.37984	\$ 0.13002	1,114,061	\$ 144,848.71
Nov-99	2,731,169	\$ 1,298,356	\$0.47538	\$ 0.44969	\$ 0.02569	1,824,931	\$ 46,891.35
Dec-99	5,587,992	\$ 1,861,671	\$0.33316	\$ 0.44969	\$ (0.11653)	3,908,060	\$ (455,423.20)
Jan-00	7,031,561	\$ 2,418,458	\$0.34394	\$ 0.44969	\$ (0.10575)	6,297,054	\$ (665,893.00)
Feb-00	4,795,365	\$ 1,903,074	\$0.39686	\$ 0.44969	\$ (0.05283)	6,655,828	\$ (351,648.13)
Mar-00	3,358,371	\$ 1,482,080	\$0.44131	\$ 0.44969	\$ (0.00838)	3,800,145	\$ (31,848.34)
Apr-00	1,956,777	\$ 1,096,929	\$0.56058	\$ 0.44043	\$ 0.12015	2,561,863	\$ 307,806.84
May-00	975,927	\$ 824,467	\$0.84480	\$ 0.44043	\$ 0.40437	1,351,925	\$ 546,683.39
Jun-00	1,225,649	\$ 977,742	\$0.79773	\$ 0.44043	\$ 0.35730	833,923	\$ 297,964.27
Jul-00	1,182,280	\$ 923,523	\$0.78114	\$ 0.44043	\$ 0.34071	776,388	\$ 264,521.30
Aug-00	996,675	\$ 848,722	\$0.85155	\$ 0.62323	\$ 0.22832	631,155	\$ 144,107.67
	32,444,844	\$15,228,595				30,556,557	\$ 587,058.32

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 Greeley's 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 \$1,435,005 during the ACA period September 1999 - August 2000, the terms for carrying costs do not appear to be met.

ACA Period	Purchased	3 Yr Avg	10% of 3 Yr Avg	
	Gas Cost			
'96-'97	\$15,037,878	43,050,141/3 = \$14,350,047	10% x \$14,350,047 =	<u>\$1,435,005</u>
'97-'98	\$14,889,009			
'98-'99	\$13,123,254			
	<u>\$43,050,141</u>			

Atmos Energy Corporation
Deferred Carrying Cost Balance
Southeast Missouri Interruptible
For the ACA Period Ending August 31, 2000

Month	Gas Cost		Cost/ Ccf	RPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest
	Ccf	Cost			(d)-(e)		(f)*(g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-99	383,339	\$ 155,553	\$0.40578	\$ 0.26075	\$ 0.14503	377,561	\$ 54,759.47
Oct-99	468,482	\$ 235,460	\$0.50260	\$ 0.26075	\$ 0.24185	615,818	\$ 148,936.21
Nov-99	475,181	\$ 253,528	\$0.53354	\$ 0.33785	\$ 0.19569	554,561	\$ 108,522.25
Dec-99	558,738	\$ 203,810	\$0.36477	\$ 0.33785	\$ 0.02692	542,154	\$ 14,594.42
Jan-00	609,779	\$ 202,544	\$0.33216	\$ 0.33785	\$ (0.00569)	621,813	\$ (3,538.60)
Feb-00	417,555	\$ 148,191	\$0.35490	\$ 0.33785	\$ 0.01705	628,452	\$ 10,716.96
Mar-00	456,659	\$ 137,711	\$0.30156	\$ 0.33785	\$ (0.03629)	463,797	\$ (16,830.42)
Apr-00	369,673	\$ 119,862	\$0.32424	\$ 0.30991	\$ 0.01433	430,198	\$ 6,163.98
May-00	279,123	\$ 108,590	\$0.38904	\$ 0.30991	\$ 0.07913	359,878	\$ 28,476.65
Jun-00	467,002	\$ 206,134	\$0.44140	\$ 0.30991	\$ 0.13149	293,015	\$ 38,528.06
Jul-00	427,797	\$ 177,341	\$0.41454	\$ 0.30991	\$ 0.10463	290,038	\$ 30,347.71
Aug-00	387,403	\$ 52,198	\$0.13474	\$ 0.49367	\$ (0.35893)	155,273	\$ (55,732.31)
	5,300,732	\$ 2,000,922				5,332,558	\$ 364,944.38

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 Greeley's 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 \$173,401 during the ACA period September, 1999 - August 2000, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg 5,202,035/3 =	10% of 3 Yr Avg 10% x \$1,734,012 =
'96-'97	\$ 1,704,550		
'97-'98	\$ 1,715,141		
'98-'99	\$ 1,782,344		
	\$ 5,202,035		\$ 173,401

Atmos Energy Corporation
Deferred Carrying Cost Balance
Kirksville Firm
For the ACA Period Ending August 31, 2000

Month	Gas Cost		Cost/ Ccf	RPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest
	Ccf	Cost			(d)-(e)		(f)*(g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-99	212,359	\$ 133,755	\$0.62985	\$ 0.34844	\$ 0.28141	147,267	\$ 41,443.12
Oct-99	404,367	\$ 174,158	\$0.43069	\$ 0.34844	\$ 0.08225	289,536	\$ 23,814.88
Nov-99	612,333	\$ 262,903	\$0.42935	\$ 0.44260	\$ (0.01325)	396,514	\$ (5,254.84)
Dec-99	1,204,431	\$ 372,109	\$0.30895	\$ 0.44260	\$ (0.13365)	865,327	\$ (115,651.17)
Jan-00	1,350,354	\$ 462,815	\$0.34274	\$ 0.44260	\$ (0.09986)	1,351,273	\$ (134,943.36)
Feb-00	1,002,245	\$ 379,854	\$0.37900	\$ 0.44260	\$ (0.06360)	1,272,978	\$ (80,957.86)
Mar-00	732,042	\$ 307,514	\$0.42008	\$ 0.44260	\$ (0.02252)	769,478	\$ (17,330.80)
Apr-00	492,424	\$ 236,290	\$0.47985	\$ 0.41574	\$ 0.06411	589,379	\$ 37,785.77
May-00	260,658	\$ 169,116	\$0.64880	\$ 0.41574	\$ 0.23306	292,237	\$ 68,109.43
Jun-00	194,241	\$ 162,979	\$0.83905	\$ 0.41574	\$ 0.42331	157,649	\$ 66,734.64
Jul-00	248,842	\$ 152,907	\$0.61447	\$ 0.41574	\$ 0.19873	133,933	\$ 26,617.13
Aug-00	193,813	\$ 141,933	\$0.73232	\$ 0.60116	\$ 0.13116	120,327	\$ 15,782.22
	6,908,109	\$ 2,956,333				6,385,898	\$ (73,850.85)

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 Greeley's 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 \$309,434 during the ACA period September 1999 - August 2000, the terms for carrying costs do not appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg	10% of 3 Yr Avg
		9,283,032/3 = \$ 3,094,344	10% x \$3,094,344 =
'96-'97	\$ 3,505,016		
'97-'98	\$ 3,075,078		
'98-'99	\$ 2,702,938		
	<u>\$ 9,283,032</u>		<u>\$ 309,434</u>

Atmos Energy Corporation
Deferred Carrying Cost Balance
Kirksville Interruptible
For the ACA Period Ending August 31, 2000

	Gas Cost				Cost less RPGA (difference)		Cumulative DCCB Subject to Interest
Month	Ccf	Cost	Cost/ Ccf	RPGA	(d)-(e)	Sales Ccf	(f)*(g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-99	174,311	\$ 76,475	\$0.43873	\$ 0.22583	\$ 0.21290	226,317	\$ 48,182.03
Oct-99	242,103	\$ 90,171	\$0.37245	\$ 0.22583	\$ 0.14662	280,295	\$ 41,096.46
Nov-99	221,567	\$ 104,961	\$0.47372	\$ 0.30625	\$ 0.16747	273,536	\$ 45,809.66
Dec-99	331,049	\$ 122,601	\$0.37034	\$ 0.30625	\$ 0.06409	394,288	\$ 25,270.58
Jan-00	415,046	\$ 107,835	\$0.25981	\$ 0.30625	\$ (0.04644)	390,590	\$ (18,137.49)
Feb-00	292,645	\$ 89,106	\$0.30448	\$ 0.30625	\$ (0.00177)	393,211	\$ (694.48)
Mar-00	282,428	\$ 88,621	\$0.31378	\$ 0.30625	\$ 0.00753	331,677	\$ 2,498.21
Apr-00	229,076	\$ 74,445	\$0.32498	\$ 0.29195	\$ 0.03303	269,504	\$ 8,901.91
May-00	137,172	\$ 51,728	\$0.37710	\$ 0.29195	\$ 0.08515	163,477	\$ 13,920.09
Jun-00	203,713	\$ 83,588	\$0.41032	\$ 0.29195	\$ 0.11837	203,378	\$ 24,074.70
Jul-00	252,856	\$ 71,036	\$0.28094	\$ 0.29195	\$ (0.01101)	208,239	\$ (2,293.70)
Aug-00	289,150	\$ 78,522	\$0.27156	\$ 0.47825	\$ (0.20669)	148,802	\$ (30,755.50)
	3,071,116	\$ 1,039,089				3,283,314	\$ 157,872.45

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 Greeley's 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 \$50,104 during the ACA period September 1999 - August 2000, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg 1,503,125/3 = \$	501,042	10% of 3 Yr Avg 10% x \$501,042 =	\$ 50,104
'96-'97	\$ 355,173				
'97-'98	\$ 318,409				
'98-'99	\$ 829,543				
	\$ 1,503,125				

Atmos Energy Corporation
Deferred Carrying Cost Balance
Butler Firm
For the ACA Period Ending August 31, 2000

Month	Gas Cost			RPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest
	Ccf	Cost	Cost/ Ccf		(d)-(e)		(f)*(g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-99	119,455	\$ 50,421	\$0.42210	\$ 0.31761	\$ 0.10449	75,599	\$ 7,899.04
Oct-99	220,984	\$ 77,544	\$0.35090	\$ 0.31761	\$ 0.03329	152,209	\$ 5,067.41
Nov-99	310,168	\$ 119,941	\$0.38670	\$ 0.39684	\$ (0.01014)	198,287	\$ (2,011.31)
Dec-99	660,939	\$ 206,142	\$0.31189	\$ 0.39684	\$ (0.08495)	438,774	\$ (37,273.02)
Jan-00	751,680	\$ 253,710	\$0.33752	\$ 0.39684	\$ (0.05932)	714,191	\$ (42,363.00)
Feb-00	546,306	\$ 196,135	\$0.35902	\$ 0.39684	\$ (0.03782)	693,186	\$ (26,216.42)
Mar-00	418,899	\$ 151,358	\$0.36132	\$ 0.39684	\$ (0.03552)	417,368	\$ (14,823.81)
Apr-00	238,482	\$ 101,913	\$0.42734	\$ 0.38478	\$ 0.04256	318,075	\$ 13,537.44
May-00	122,980	\$ 59,375	\$0.48280	\$ 0.38478	\$ 0.09802	149,198	\$ 14,624.03
Jun-00	129,204	\$ 63,775	\$0.49360	\$ 0.38478	\$ 0.10882	83,128	\$ 9,045.64
Jul-00	117,511	\$ 55,538	\$0.47262	\$ 0.38478	\$ 0.08784	75,074	\$ 6,594.39
Aug-00	122,067	\$ 51,707	\$0.42359	\$ 0.57669	\$ (0.15310)	60,222	\$ (9,219.71)
	3,758,676	\$ 1,387,557				3,375,311	\$ (75,139.31)

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 Greeley's 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 \$147,247 during the ACA period September 1999 - August 2000, the terms for carrying costs do not appear to be met.

ACA Period	Purchased	3 Yr Avg	10% of 3 Yr Avg	
	Gas Cost			
		4,417,423/3 =	\$ 1,472,474	10% x \$1,472,474 =
'96-'97	\$ 1,683,880			
'97-'98	\$ 1,496,572			
'98-'99	\$ 1,236,971			
	\$ 4,417,423			\$ 147,247

Atmos Energy Corporation
Deferred Carrying Cost Balance
Butler Interruptible
For the ACA Period Ending August 31, 2000

Month	Gas Cost		Cost/ Ccf	RPGA	Cost less RPGA (difference)	Sales Ccf	Cumulative DCCB Subject to Interest
	Ccf	Cost			(d)-(e)		(f)*(g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Sep-99	22,365	\$ 18,607	\$0.83197	\$ 0.26049	\$ 0.57148	43,107	\$ 24,635.00
Oct-99	23,576	\$ 18,478	\$0.78377	\$ 0.26049	\$ 0.52328	46,820	\$ 24,500.20
Nov-99	19,412	\$ 23,507	\$1.21092	\$ 0.33658	\$ 0.87434	49,048	\$ 42,884.61
Dec-99	36,181	\$ 24,551	\$0.67856	\$ 0.33658	\$ 0.34198	60,239	\$ 20,600.65
Jan-00	51,740	\$ 20,515	\$0.39650	\$ 0.33658	\$ 0.05992	64,335	\$ 3,854.72
Feb-00	34,994	\$ 15,157	\$0.43313	\$ 0.33658	\$ 0.09655	61,328	\$ 5,920.98
Mar-00	36,971	\$ 17,643	\$0.47721	\$ 0.33658	\$ 0.14063	57,929	\$ 8,146.48
Apr-00	30,868	\$ 12,262	\$0.39726	\$ 0.32266	\$ 0.07460	45,841	\$ 3,419.68
May-00	21,160	\$ 12,875	\$0.60847	\$ 0.32266	\$ 0.28581	45,863	\$ 13,107.94
Jun-00	31,079	\$ 11,704	\$0.37658	\$ 0.32266	\$ 0.05392	38,604	\$ 2,081.38
Jul-00	42,804	\$ 14,589	\$0.34083	\$ 0.32266	\$ 0.01817	43,238	\$ 785.63
Aug-00	33,532	\$ 10,392	\$0.30992	\$ 0.57669	\$ (0.26677)	41,821	\$ (11,156.57)
	384,681	\$ 200,279				598,173	\$ 138,780.70

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 Greeley's 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 \$6,947 during the ACA period September 1999 - August 2000, the terms for carrying costs do appear to be met.

ACA Period	Purchased Gas Cost	3 Yr Avg 208,406/3 =	10% of 3 Yr Avg 10% x \$69,469 =
'96-'97	\$ 55,441	\$ 69,469	\$ 6,947
'97-'98	\$ 39,543		
'98-'99	\$ 113,422		
	\$ 208,406		