ATMOS energy

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August 29, 2007

Dr. Eddie Roberson, Chairman
Attn: Sharla Dillon Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

07-00198

Dear Chairman Roberson:

Atmos Energy hereby submits the Tennessee and Union City Tennessee 2006-2007 ACA filing by this original and 13 copies for filing. Also enclosed is the 25.00 docket filing fee.

If you have any questions please call.

Sincerely,

Edwin Wilkins
Senior Analyst
Rate Administration

ATMOS ENERGY CORPORATION
2006 2007 ACA FILING EXHIBITS

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

1. Previous Year's Demand Cost Balance	($1,261,881.56)
2. Current Year's Demand Cost (Exhibit II-A)	$ 17,564,315.80
3. Demand Cost Recovered (Exhibits II-B through II-D)	$ 16,833,141.25
4. Demand Under/(Over)-Recovery	($530,707.01)
5. Previous Year's Commodity Cost Balance	($3,978,275.01)
6. Current Year's Commodity Cost (Exhibit II-A)	$ 102,351,981.23
7. Interest on Account Balance	($336,261.49)
8. Bad Debt Cost	$109,101.80
9. Commodity Cost Recovered (Exhibits II-B through II-D)	$ 107,598,144.15
10. Commodity Under/(Over)-Recovery	($9,451,597.62)
11. Firm Sales	118,822,746
12. Demand ACA	($0.0045)
13. Total Sales	132,741,163
14. Commodity ACA	($0.0712)
15. Total ACA Applicable to Firm Customers	($0.0757)
16. Total ACA Applicable to Optional Customers	($0.0712)

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

	ETN, TGP, COL GULF & SOUTHERN DEMAND	ETN, TGP, COL GULF & SOUTHERN COMMODITY	TX EASTERN DEMAND	TX EASTERN COMMODITY	SUBTOTAL
ADJUSTMENTS					$ -
July-06	$ 1,142,669.97	$ 13,881.75	$ 47,107.19	$ 1,320.66	$ 1,204,979.57
August-06	$ 1,142,669.97	$ 11,647.26	$ 47,022.19	$ 2,127.11	$ 1,203,466.53
September-06	$ 1,142,669.97	$ 6,106.33	$ 47,022.19	$ 1,357.12	$ 1,197,155.61
October-06	$ 1,142,669.97	$ 8,599.80	$ 47,022.19	$ 2,346.45	$ 1,200,638.41
November-06	$ 1,424,271.10	$ 9,636.08	$ 46,985.59	$ 1,618.78	$ 1,482,511.55
December-06	$ 1,417,332.52	$ 20,350.54	$ 46,985.59	$ 2,894.02	$ 1,487,562.67
January-07	$ 1,424,463.10	$ 30,721.21	$ 46,985.59	$ 3,026.11	$ 1,505,196.01
February-07	$ 1,443,220.82	$ 34,584.17	$ 47,160.59	$ 3,554.15	$ 1,528,519.73
March-07	$ 1,432,802.72	$ 5,321.55	$ 47,160.59	$ 3,066.57	$ 1,488,351.43
April-07	$ 840,172.52	$ 14,249.24	$ 47,160.59	$ 2,059.02	$ 903,641.37
May-07	$ 1,152,039.89	$ 7,891.44	$ 47,160.59	$ 2,513.95	$ 1,209,605.87
June-07	$ 1,152,198.56	$ 12,184.92	$ 47,160.59	$ 2,461.28	$ 1,214,005.35
TOTAL	$ 14,857,181.11	$ 175,174.29	$ 564,933.48	$ 28,345.22	$ 15,625,634.10

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

	ETN AND TETCO SPOT MARKET INVOICED COST	NORA AND COL GULF DEMAND	COL GULF GAS SALES	COL GULF TRANSPORT CHARGES	SUBTOTAL
ADJUSTMENTS					$ -
July-06	$ 4,059,537.34	$ 165,725.00	$ 2,351,739.09	$ 8,189.26	$ 6,585,190.69
August-06	$ 4,641,360.86	$ 165,725.00	$ 2,811,847.56	$ 6,779.98	$ 7,625,713.40
September-06	$ 3,407,444.43	$ 168,785.00	$ 2,715,525.60	$ 9,218.47	$ 6,300,973.50
October-06	$ 2,508,603.10	$ 165,725.00	$ 2,127,875.91	$ 22,000.48	$ 4,824,204.49
November-06	$ 4,385,408.93	$ 167,255.00	$ 3,375,557.69	$ 41,611.43	$ 7,969,833.05
December-06	$ 7,654,755.75	$ 265,143.81	$ 5,489,670.44	$ 54,980.63	$ 13,464,550.63
January-07	$ 5,442,693.85	$ 262,094.81	$ 4,582,666.37	$ 67,732.64	$ 10,355,187.67
February-07	$ 6,982,752.19	$ 242,735.00	$ 5,720,305.58	$ 68,249.23	$ 13,014,042.00
March-07	$ 4,598,918.68	$ 167,255.00	$ 3,045,754.61	$ 21,546.02	$ 7,833,474.31
April-07	$ 5,554,169.49	$ 167,255.00	$ 2,711,561.80	$ 16,547.00	$ 8,449,533.29
May-07	$ 4,377,603.70	$ 167,255.00	$ 2,939,524.87	$ 6,365.84	$ 7,490,749.41
June-07	$ 4,718,348.65	$ 167,255.00	$ 3,911,898.76	$ 5,350.86	$ 8,802,853.27
TOTAL	$58,331,596.97	$ 2,272,208.62	$41,783,928.28	$ 328,571.84	$ 102,716,305.71

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

	STORAGE INJECTIONS	STORAGE WITHDRAWALS	Columbia Gulf Imbalance	CAPACITY RELEASE	GAS USED BY COMPANY	PROPANE
ADJUSTMENTS						$ -
July-06	$ (3,841,055.20)	$ -	$ 81,931.03	$ (10,111.20)	$ (1,193.86)	$ 1,318.45
August-06	$ (3,925,894.77)	$ -	$ 133,440.53	$ (10,111.20)	$ (2,334.70)	$ 3,672.17
September-06	$ (3,506,493.63)	$ -	$ 92,293.35	$ (10,477.31)	$ (1,277.10)	$ 1,356.34
October-06	$ (1,192,558.90)	$ 607,327.65	$ 1,228,352.34	$ (10,953.47)	$ (1,797.14)	$ 4,004.22
November-06	$ -	$ 2,885,026.27	$ 1,390,036.52	$ (10,111.60)	$ (4,941.05)	$ 10,570.20
December-06	$ -	$ 5,371,995.78	$ (2,098,135.96)	$ (10,111.20)	$ (7,220.85)	$ 9,551.56
January-07	$ -	$ 5,342,298.21	$ 681,042.84	$ (10,111.20)	$ (6,862.30)	$ 15,774.68
February-07	$ -	$ 7,203,249.29	$ 132,794.66	$ (10,111.20)	$ (10,721.50)	$ 24,600.78
March-07	$ (14,339.19)	$ 1,675,492.54	$ (1,164,052.50)	$ (10,111.20)	$ (4,710.81)	$ 9,906.19
April-07	$ (1,513,768.71)	$ -	$ 780,749.82	$ (13,391.86)	$ (5,065.70)	$ 11,018.25
May-07	$ (3,159,978.69)	$ -	$ (164,720.70)	$ (12,456.37)	$ (1,698.54)	$ 233.04
June-07	$ (4,967,922.84)	$ -	$ (399,162.66)	$ (11,949.60)	$ (1,370.91)	$ 5,333.24
TOTAL	$(22,122,011.94)	$ 23,085,389.75	$ 694,569.27	$ (130,007.41)	$ (49,194.46)	$ 97,339.12

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

	Hedging Costs	MARGIN LOSS	CASHOUTS	Nashville Gas	MISC ADJUSTS	GRAND TOTAL COST
ADJUSTMENTS						$ -
July-06		$65,988.16	$ 4,246.76	$ 2,453.28		$ 4,093,747.68
August-06		$67,010.73	$ (19,088.76)	$ 2,453.28		$ 5,078,327.21
September-06		$66,054.53	$ (33,482.01)	$ 3,974.39		$ 4,110,077.67
October-06		$66,800.50	$ (191,205.35)	$ 11,643.83		$ 6,546,456.58
November-06		$66,487.93	$ 21,303.14	$ -		$ 13,810,716.01
December-06		$0.00	$ 24,284.61	$ -		$ 18,242,477.24
January-07		$3,250.94	$ (36,550.74)	$ -		$ 17,849,226.11
February-07		$3,250.94	$ (66,407.65)	$ -		$ 21,819,217.05
March-07		$3,250.94	$ 15,977.47	$ -		$ 9,833,239.18
April-07		$3,250.94	$ (39,150.88)	$ -		$ 8,576,816.52
May-07		$3,250.94	$ (21,974.48)	$ -		$ 5,343,010.48
June-07		$3,250.94	$ (32,051.49)	$ -		$ 4,612,985.30
TOTAL		$ 351,847.49	$ (374,099.38)	$ 20,524.78	$ -	$ 119,916,297.03

EXHIBIT III-B

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

MONTH	FIRM SALES	DEMAND RECOVERY FACTOR	DEMAND RECOVERIES	TOTAL SALES	COMMODITY RECOVERY FACTOR	COMMODITY RECOVERIES	TOTAL RECOVERIES	Adjustment per Recoveries Report	GRAND TOTAL RECOVERIES	* Denotes Further Analysis Provided
Docket Audit Adjustment Finding #							$ -	$ -	$ -	
Docket Audit Adjustment Finding #							$ -		$ -	
July-06	3,010,256	$0.1259	$ 378,991.22	3,767,395	$0.7538	$ 2,839,862.27	$ 3,218,853.49	$ (4,150.15)	$ 3,314,041.79	
August-06	3,084,747	$0.1259	$ 388,369.70	3,968,139	$0.7538	$ 2,991,183.48	$ 3,379,553.18	$ (4,375.93)	$ 3,475,092.41	
September-06	3,200,108	$0.1259	$ 402,893.60	4,081,064	$0.7538	$ 3,076,306.04	$ 3,479,199.64	$ 8,062.70	$ 3,589,869.35	
October-06	4,744,433	$0.1427	$ 677,030.59	5,822,966	$0.8382	$ 4,880,810.10	$ 5,557,840.69	$ 5,872.52	$ 5,688,500.79	
November-06	10,835,489	$0.1427	$ 1,546,224.35	12,053,829	$0.8382	$ 10,103,519.53	$ 11,649,743.88	$ (5,445.34)	$ 11,795,729.28	
December-06	16,221,853	$0.1427	$ 2,314,858.49	17,609,964	$0.8382	$ 14,760,672.19	$ 17,075,530.68	$ (11,835.76)	$ 17,183,322.86	
January-07	18,132,133	$0.1427	$ 2,587,455.41	19,575,830	$0.8382	$ 16,408,460.72	$ 18,995,916.13	$ (4,901.54)	$ 19,131,294.70	
February-07	24,611,198	$0.1427	$ 3,512,017.96	26,242,729	$0.8382	$ 21,996,655.23	$ 25,508,673.19	$ (5,292.47)	$ 25,642,859.22	
March-07	17,280,954	$0.1382	$ 2,388,227.78	18,207,313	$0.7436	$ 13,538,957.61	$ 15,927,185.39	$ (5,789.24)	$ 16,024,486.09	
April-07	8,351,534	$0.1442	$ 1,204,291.15	9,204,416	$0.7951	$ 7,318,430.85	$ 8,522,722.00	$ 961.11	$ 8,633,302.11	
May-07	5,737,554	$0.1442	$ 827,355.23	6,427,740	$0.7951	$ 5,110,696.40	$ 5,938,051.63	$ (1,562.43)	$ 6,025,994.78	
June-07	3,547,456	$0.1442	$ 511,543.15	4,201,363	$0.7951	$ 3,340,503.85	$ 3,852,047.00	$ (4,782.74)	$ 3,926,792.02	
TOTAL	118,757,715		$16,739,258.63	131,162,748		$106,366,058.27	$123,105,316.90	$ (33,239.27)	$124,431,285.40	

EXHIBIT III-C

ATMOS ENERGY CORPORATION
240 GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

MONTH	DEMAND VOLUME	DEMAND RECOVERY FACTOR	DEMAND RECOVERIES	240 SALES	COMMODITY RECOVERY FACTOR	COMMODITY RECOVERIES	TOTAL RECOVERIES
PRIOR PERIOD ADJUSTMENT			$ -			$ -	$ -
July-06	3,910	$1.4665	$ 5,734.02	124,070	$0.7538	$ 93,523.97	$ 99,257.99
August-06	4,510	$1.4665	$ 6,613.92	123,620	$0.7538	$ 93,184.76	$ 99,798.68
September-06	4,510	$1.4665	$ 6,613.92	127,250	$0.7538	$ 95,921.05	$ 102,534.97
October-06	4,510	$1.5803	$ 7,127.15	140,060	$0.8382	$ 117,398.29	$ 124,525.44
November-06	7,046	$1.5803	$ 11,134.79	167,070	$0.8382	$ 140,038.07	$ 151,172.86
December-06	7,046	$1.5803	$ 11,134.79	128,850	$0.8382	$ 108,002.07	$ 119,136.86
January-07	4,829	$1.5803	$ 7,631.27	157,700	$0.8382	$ 132,184.14	$ 139,815.41
February-07	4,829	$1.5803	$ 7,631.27	156,370	$0.8382	$ 131,069.33	$ 138,700.60
March-07	4,829	$1.5692	$ 7,577.67	127,800	$0.7436	$ 95,032.08	$ 102,609.75
April-07	4,829	$1.5618	$ 7,541.93	128,090	$0.7951	$ 101,844.36	$ 109,386.29
May-07	4,829	$1.5618	$ 7,541.93	102,650	$0.7951	$ 81,617.02	$ 89,158.95
June-07	4,829	$1.5618	$ 7,541.93	90,360	$0.7951	$ 71,845.24	$ 79,387.17
TOTAL	60,506		$ 93,824.59	1,573,890		$ 1,261,660.38	$ 1,355,484.97

EXHIBIT III-D

ATMOS ENERGY CORPORATION
RATE 211 GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
JULY, 2006 THRU JUNE, 2007

MONTH	Rate 211 SALES	DEMAND RECOVERY FACTOR	Rate 211 DEMAND RECOVERIES	Rate 211 SALES	COMMODITY RECOVERY FACTOR	Rate 211 COMMODITY RECOVERIES	Rate 211 TOTAL RECOVERIES
PRIOR PERIOD ADJUSTMENT			$ -			$ -	$ -
July-06	105	$0.0125	$ 1.31	105	$0.7538	$ 79.15	$ 80.46
August-06	152	$0.0125	$ 1.90	152	$0.7538	$ 114.58	$ 116.48
September-06	94	$0.0125	$ 1.18	94	$0.7538	$ 70.86	$ 72.04
October-06	308	$0.0129	$ 3.97	308	$0.8382	$ 258.17	$ 262.14
November-06	303	$0.0129	$ 3.91	303	$0.8382	$ 253.97	$ 257.88
December-06	577	$0.0129	$ 7.44	577	$0.8382	$ 483.64	$ 491.08
January-07	546	$0.0129	$ 7.04	546	$0.8382	$ 457.66	$ 464.70
February-07	914	$0.0129	$ 11.79	914	$0.8382	$ 766.11	$ 777.90
March-07	635	$0.0126	$ 8.00	635	$0.7436	$ 472.19	$ 480.19
April-07	288	$0.0129	$ 3.72	288	$0.7951	$ 228.99	$ 232.71
May-07	429	$0.0129	$ 5.53	429	$0.7951	$ 341.10	$ 346.63
June-07	174	$0.0129	$ 2.24	174	$0.7951	$ 138.35	$ 140.59
TOTAL	4,525		$ 58.03	4,525		$ 3,664.77	$ 3,722.80

Exhibit III-E

ATMOS ENERGY CORPORATION
BAD DEBT RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

	Beginning Balance	Current Month Activity	Reduction for Bad Debt in Base Rates (1)	Ending Balance
July-06	-	90,374.02	(8,053.28)	82,320.74
August-06	82,320.74	81,801.54	(8,053.28)	156,069.00
September-06	156,069.00	5,596.46	(8,053.28)	153,612.18
October-06	153,612.18	(13,181.40)	(8,053.28)	132,377.50
November-06	132,377.50	(6,037.88)	(8,053.28)	118,286.34
December-06	118,286.34	(13,847.12)	(8,053.28)	96,385.94
January-07	96,385.94	(5,882.33)	(8,053.28)	82,450.33
February-07	82,450.33	(3,973.02)	(8,053.28)	70,424.03
March-07	70,424.03	3,193.95	(8,053.28)	65,564.70
April-07	65,564.70	6,538.11	(8,053.28)	64,049.53
May-07	64,049.53	17,484.58	(8,053.28)	73,480.83
June-07	73,480.83	43,674.29	(8,053.32)	109,101.80
Reclass of Bad Debt	109,101.80			109,101.80
TOTAL		205,741.20	(96,639.40)	

(1) Bad Debt is also being collected in the Base Rates. Therefore, this adjustment is made to reduce the Bad Debt in the ACA by the portion collected through the Base Rates.

		Allocation %	Bad Debt $
TN No of Customers	122,199	96.71%	96,639.40
UC No of Customers	4,163	3.29%	3,287.60
Total No of Customers	126,362	100.00%	99,927.00

Scope: All Sales customers - 12 month average
Source: DataMart

ATMOS ENERGY CORPORATION
CALCULATION OF ACA INTEREST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

BEGINNING BALANCE	($5,240,156.57)
PRE-JULY, 2006 ADJUSTMENTS *	$ -
ADJUSTED BEGINNING BALANCE	($5,240,156.57)

TENNESSEE

	BEGINNING BALANCE	COST	RECOVERIES	BAD DEBT COST	ENDING BALANCE	INTEREST
July-06	($5,240,156.57)	$ 4,093,747.68	$ 3,314,041.79	$ 82,320.74	($4,378,129.94)	($31,018.97)
August-06	($4,409,148.91)	$ 5,078,327.21	$ 3,475,092.41	$ 73,748.26	($2,732,165.85)	($23,030.74)
September-06	($2,755,196.59)	$ 4,110,077.67	$ 3,589,869.35	$ (2,456.82)	($2,237,445.09)	($16,101.27)
October-06	($2,253,546.36)	$ 6,546,456.58	$ 5,688,500.79	$ (21,234.68)	($1,416,825.25)	($12,494.56)
November-06	($1,429,319.81)	$ 13,810,716.01	$ 11,795,729.28	$ (14,091.16)	$571,575.76	($2,919.90)
December-06	$568,655.86	$ 18,242,477.24	$ 17,183,322.86	$ (21,900.40)	$1,605,909.84	$7,402.58
January-07	$1,613,312.42	$ 17,849,226.11	$ 19,131,294.70	$ (13,935.61)	$317,308.23	$6,636.51
February-07	$323,944.74	$ 21,819,217.05	$ 25,642,859.22	$ (12,026.30)	($3,511,723.73)	($10,957.99)
March-07	($3,522,681.72)	$ 9,833,239.18	$ 16,024,486.09	$ (4,859.33)	($9,718,787.97)	($45,517.55)
April-07	($9,764,305.52)	$ 8,576,816.52	$ 8,633,302.11	$ (1,515.17)	($9,822,306.28)	($67,328.98)
May-07	($9,889,635.26)	$ 5,343,010.48	$ 6,025,994.78	$ 9,431.30	($10,563,188.26)	($70,306.58)
June-07	($10,633,494.84)	$ 4,612,985.30	$ 3,926,792.02	$ 35,620.97	($9,911,680.59)	($70,624.04)
TOTAL		$119,916,297.03	$124,431,285.40	$109,101.80		($336,261.49)

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
UNION CITY, TENNESSEE

1. Previous Year's Demand Cost Balance	$57,266.12
2. Current Year's Demand Cost	$116,003.60
3. Demand Cost Recovered	$193,527.30
4. Demand Under/(Over)-Recovery	($20,257.58)
5. Previous Year's Commodity Cost Balance	($1,642,098.07)
6. Current Year's Commodity Cost	$2,832,434.18
7. Interest on Account Balance	($90,654.74)
8. Bad Debt Expense	$17,705.39
9. Commodity Cost Recovered	$1,842,190.14
10. Commodity Under/(Over)-Recovery	($724,803.38)
11. Firm Sales	3,835,767
12. Demand ACA	($0.0053)
13. Total Sales	3,859,007
14. Commodity ACA	($0.1878)
15. Total ACA Applicable to Firm Customers	($0.1931)
16. Total ACA Applicable to Optional Customers	($0.1878)

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICE COST OF GAS
UNION CITY, TENNESSEE
JULY, 2006 TO JUNE, 2007

	RESERVATION CHARGES	SPOT MARKET VOLUME	RATE	COST	TRANSPORT COST	SUBTOTAL	MARGIN LOSS	GAS USED BY COMPANY	SGT STORAGE	Barnsley STORAGE	Capacity Release	MISC ADJUSTMENT	CASHOUTS	GRAND TOTAL
ADJUSTMENTS		(139)	$ 5.6850	$ (790.22)	$ (63,408.97)	($64,199.19)								($64,199.19)
July-06	$ 4,271.80	60,574	$ 5.7613	$ 348,984.22	$ 7.38	$353,263.40	$ 15,365.82	$ (201.23)	$ (332,399.91)	$ -			$ 6,447.83	$42,475.91
August-06	$ 4,271.80	60,171	$ 6.8643	$ 413,030.14	$ 302.29	$417,604.23	$ 16,612.17	$ 335.54	$ (341,912.17)	$ -			$ (49.68)	$92,590.09
September-06	$ 4,134.00	24,990	$ 6.4607	$ 161,452.27	$ 515.19	$166,101.46	$ 16,147.49	$ (438.48)	$ (50,060.61)	$ -			$ (2,142.21)	$129,607.65
October-06	$ 4,271.80	36,973	$ 5.8829	$ 217,510.12	$ 4,022.88	$225,804.80	$ 17,917.45	$ (108.93)	$ (75,151.38)	$ -			$ (265.08)	$168,196.86
November-06	$ 19,632.00	21,390	$ 6.8324	$ 146,144.46	$ 4,008.11	$169,784.57	$ 6,265.81	$ (253.64)	$ 149,989.80	$ 12,679.77			$ (20,277.56)	$318,188.75
December-06	$ 20,286.40	20,398	$ 7.9572	$ 162,311.64	$ 13,108.97	$195,707.01	$ -	$ (750.62)	$ 279,437.31	$ 28,743.23			$ 10,217.87	$513,354.80
January-07	$ 20,286.40	30,566	$ 5.5832	$ 170,655.22	$ 41,439.74	$232,381.36	$ -	$ (59.41)	$ 446,206.42	$ 27,255.24			$ (11,656.53)	$694,127.08
February-07	$ 18,323.20	10,000	$ 8.4260	$ 84,260.00	$ 41,534.95	$144,118.15	$ -	$ (1,520.19)	$ 469,054.93	$ 31,162.70			$ (770.59)	$642,045.00
March-07	$ 20,286.40	10,323	$ 7.0223	$ 72,491.20	$ 20,675.63	$113,453.23	$ -	$ 384.54	$ 80,799.42	$ 11,206.25			$ 10,578.86	$216,422.30
April-07	$ (8,166.00)	40,918	$ 7.3545	$ 300,930.87	$ 7,721.01	$300,485.88	$ -	$ (403.55)	$ (87,087.38)	$ -			$ 830.39	$213,825.34
May-07	$ 4,271.80	39,865	$ 7.3489	$ 292,964.16	$ 254.80	$297,490.76	$ -	$ (13.12)	$ (299,044.69)	$ -			$ (153.40)	($1,720.45)
June-07	$ 4,134.00	59,400	$ 7.4918	$ 445,010.44	$ -	$449,144.44	$ -	$ 116.78	$ (466,589.48)	$ -			$ 851.91	($16,476.35)
TOTAL	$116,003.60	415,429		$2,814,954.52	$70,181.98	$3,001,140.10	$72,308.74	($2,912.31)	($226,757.74)	$111,047.18	$0.00	$0.00	($6,388.19)	$2,948,437.78

EXHIBIT II-B

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
UNION CITY, TENNESSEE
JULY, 2006 TO JUNE, 2007

	FIRM SALES	DEMAND RECOVERY FACTOR	DEMAND RECOVERIES	TOTAL SALES	COMMODITY RECOVERY FACTOR	COMMODITY RECOVERIES	Adjustment per Recoveries Report	TOTAL RECOVERIES
	-	-	-	-	-	-		-
								$0.00
July-06	107,654	$0.0528	$5,684.15	107,654	$0.4664	$50,209.97	$2.05	$55,896.17
August-06	103,163	$0.0528	$5,446.98	103,163	$0.4664	$48,115.01	$2,217.32	$55,779.31
September-06	115,534	$0.0528	$6,100.20	115,534	$0.4664	$53,885.06	$1.80	$59,987.06
October-06	118,898	$0.0506	$6,016.24	142,008	$0.5117	$72,665.49	($547.01)	$78,134.72
November-06	351,462	$0.0506	$17,783.98	351,592	$0.5117	$179,909.63	($0.02)	$197,693.59
December-06	534,466	$0.0506	$27,043.98	534,466	$0.5117	$273,486.30	($6.33)	$300,523.95
January-07	580,857	$0.0506	$29,391.38	580,857	$0.5117	$297,224.73	($571.02)	$326,045.09
February-07	882,683	$0.0506	$44,663.73	882,683	$0.5117	$451,668.64	($54.98)	$496,277.39
March-07	567,275	$0.0516	$29,271.37	567,275	$0.3988	$226,229.15	$156.77	$255,657.29
April-07	240,207	$0.0467	$11,217.67	240,207	$0.3965	$95,242.07	($214.37)	$106,245.37
May-07	144,355	$0.0467	$6,741.38	144,355	$0.3965	$57,236.79	$3.29	$63,981.46
June-07	89,213	$0.0467	$4,166.24	89,213	$0.3965	$35,372.93	($43.13)	$39,496.04
TOTAL	3,835,767		$193,527.30	3,859,007		$1,841,245.77	$944.37	$2,035,717.44

Exhibit II-C

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
For the ACA Year ended June 30, 2007

BEGINNING BALANCE	$0.00
ADJUSTMENTS	$0.00
	-
ADJUSTED BEGINNING BALANCE	$0.00

	BEGINNING BALANCE	CURRENT MONTH ACTIVITY	Reduction for Bad Debt in Base Rates (1)	ENDING BALANCE
July-06	$0.00	12,923.77	(273.97)	12,649.80
August-06	$12,649.80	7,862.83	(273.97)	20,238.66
September-06	$20,238.66	5,411.90	(273.97)	25,376.59
October-06	$25,376.59	723.79	(273.97)	25,826.41
November-06	$25,826.41	(1,611.22)	(273.97)	23,941.22
December-06	$23,941.22	(1,436.48)	(273.97)	22,230.77
January-07	$22,230.77	(1,881.22)	(273.97)	20,075.58
February-07	$20,075.58	(2,679.44)	(273.97)	17,122.17
March-07	$17,122.17	235.79	(273.97)	17,083.99
April-07	$17,083.99	58.31	(273.97)	16,868.33
May-07	$16,868.33	698.88	(273.97)	17,293.24
June-07	$17,293.24	686.08	(273.93)	17,705.39
Total		20,992.99	(3,287.60)	
		Beginning Balance		$0.00
		Activity Jul 06 thru Jun 07		17,705.39
		Ending Balance		$17,705.39

(1) Bad Debt is also being collected in the Base Rates. Therefore, this adjustment is made to reduce the Bad Debt in the ACA by the portion collected through the Base Rates.

		Allocation %	Allocated Costs
TN No of Customers	122,199	96.71%	96,639.40
UC No of Customers	4,163	3.29%	3,287.60
Total No of Customers	126,362	100.00%	99,927.00

AtmosEnergy Corporation
ACA Interest Calculations - Union City Tennessee
For the ACA Year ended June 30, 2007

BEGINNING BALANCE	($1,584,831.95)
PRE-JULY, 2006 ADJUSTMENTS AND AUDIT ADJUSTMENTS	($64,199.19)
ADJUSTED BEGINNING BALANCE	($1,649,031.14)

	BEGINNING BALANCE	COST	RECOVERIES	BAD DEBT EXPENSE	ENDING BALANCE	INTEREST
July-06	($1,649,031.14)	$42,475.91	$55,896.17	12,649.80	($1,649,801.60)	($10,638.74)
August-06	($1,660,440.34)	$92,590.09	$55,779.31	7,588.86	($1,616,040.70)	($10,566.65)
September-06	($1,626,607.35)	$129,607.65	$59,987.06	5,137.93	($1,551,848.83)	($10,250.52)
October-06	($1,562,099.35)	$168,196.86	$78,134.72	449.82	($1,471,587.39)	($10,327.18)
November-06	($1,481,914.57)	$318,188.75	$197,693.59	(1,885.19)	($1,363,304.60)	($9,685.60)
December-06	($1,372,990.20)	$513,354.80	$300,523.95	(1,710.45)	($1,161,869.81)	($8,629.09)
January-07	($1,170,498.90)	$694,127.08	$326,045.09	(2,155.19)	($804,572.10)	($6,789.31)
February-07	($811,361.41)	$642,045.00	$496,277.39	(2,953.41)	($668,547.21)	($5,087.19)
March-07	($673,634.40)	$216,422.30	$255,657.29	(38.18)	($712,907.57)	($4,766.24)
April-07	($717,673.81)	$213,825.34	$106,245.37	(215.66)	($610,309.50)	($4,564.94)
May-07	($614,874.44)	($1,720.45)	$63,981.46	424.91	($680,151.44)	($4,451.65)
June-07	($684,603.09)	($16,476.35)	$39,496.04	412.15	($740,163.33)	($4,897.63)
TOTAL		$3,012,636.97	$2,035,717.44	$17,705.39		($90,654.74)