ATMOS energy

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September 2, 2008

Mr. Tre Hargett, Chairman
Attn: Sharla Dillon Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

08-00172

Dear Chairman Hargett:

Atmos Energy hereby submits the Tennessee and Union City Tennessee 2007-2008 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

Edwin Wilkins
Senior Analyst
Rate Administration

Atmos Energy Corporation
P.O. Box 650205, Dallas, TX 75265-0205

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

1. Previous Year's Demand Cost Balance	($530,707.01)
2. Current Year's Demand Cost (Exhibit II-A)	$ 17,123,837.80
3. Demand Cost Recovered (Exhibits II-B through II-D)	$ 17,446,487.05
4. Demand Under/(Over)-Recovery	($853,356.26)
5. Previous Year's Commodity Cost Balance	($9,451,597.62)
6. 2006 2007 ACA Audit Findings #1 and #2	$57,491.16
7. Adjusted Previous Year's Commodity Cost Balance	($9,394,106.46)
8. Current Year's Commodity Cost (Exhibit II-A)	$ 109,290,127.11
9. Interest on Account Balance	($205,439.76)
10. Bad Debt Cost	$172,788.63
11. Commodity Cost Recovered (Exhibits II-B through II-D)	$ 99,517,962.99
12. Commodity Under/(Over)-Recovery	$345,406.53
13. Firm Sales	116,988,060
14. Demand ACA	($0.0073)
15. Total Sales	128,595,601
16. Commodity ACA	$0.0027
17. Total ACA Applicable to Firm Customers	($0.0046)
18. Total ACA Applicable to Optional Customers	$0.0027

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

	ETN, TGP, COL GULF & SOUTHERN DEMAND	ETN, TGP, COL GULF & SOUTHERN COMMODITY	TX EASTERN DEMAND	TX EASTERN COMMODITY	SUBTOTAL
ADJUSTMENTS					$ -
July-07	$ 1,152,138.39	$ 10,668.19	$ 47,160.59	$ 2,488.76	$ 1,212,455.93
August-07	$ 1,152,138.99	$ 10,997.50	$ 47,220.59	$ 3,074.40	$ 1,213,431.48
September-07	$ 1,152,281.51	$ 4,958.25	$ 47,220.59	$ 2,661.63	$ 1,207,121.98
October-07	$ 1,152,240.77	$ 10,224.32	$ 47,220.59	$ 2,586.66	$ 1,212,272.34
November-07	$ 1,418,867.85	$ 17,367.86	$ 47,235.23	$ 2,440.32	$ 1,485,911.26
December-07	$ 1,410,100.84	$ 21,565.24	$ 47,175.23	$ 2,393.51	$ 1,481,234.82
January-08	$ 1,420,630.35	$ 40,898.68	$ 47,175.23	$ 2,512.53	$ 1,511,216.79
February-08	$ 1,418,771.81	$ 23,835.00	$ 47,340.23	$ 2,529.24	$ 1,492,476.28
March-08	$ 1,420,218.17	$ 12,350.76	$ 47,340.23	$ 1,285.74	$ 1,481,194.90
April-08	$ 292,437.98	$ 12,962.43	$ 47,340.23	$ 1,880.93	$ 354,621.57
May-08	$ 1,093,187.07	$ 9,384.26	$ 47,340.23	$ 1,910.68	$ 1,151,822.24
June-08	$ 1,093,187.07	$ 12,651.50	$ 47,340.23	$ 1,668.77	$ 1,154,847.57
TOTAL	$ 14,176,200.80	$ 187,863.99	$ 567,109.20	$ 27,433.17	$ 14,958,607.16

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

	ETN AND TETCO SPOT MARKET INVOICED COST	NORA AND COL GULF DEMAND	COL GULF GAS SALES	COL GULF TRANSPORT CHARGES	SUBTOTAL
ADJUSTMENTS					$ -
July-07	$ 4,080,584.86	$ 167,255.00	$ 3,566,781.65	$ 5,111.51	$ 7,819,733.02
August-07	$ 3,675,174.02	$ 168,785.00	$ 2,681,077.82	$ 2,554.96	$ 6,527,591.80
September-07	$ 2,152,407.33	$ 167,255.00	$ 2,533,952.95	$ 4,394.19	$ 4,858,009.47
October-07	$ 4,038,758.18	$ 167,255.00	$ 3,208,071.32	$ 9,718.98	$ 7,423,803.48
November-07	$ 3,779,478.93	$ 171,707.06	$ 4,209,895.63	$ 34,645.77	$ 8,195,727.39
December-07	$ 5,706,813.56	$ 244,082.08	$ 5,174,112.23	$ 48,355.50	$ 11,173,363.37
January-08	$ 7,100,073.26	$ 243,431.03	$ 5,649,480.84	$ 75,784.49	$ 13,068,769.62
February-08	$ 5,869,674.96	$ 244,961.03	$ 4,911,488.86	$ 57,161.04	$ 11,083,285.89
March-08	$ 5,098,916.21	$ 167,951.03	$ 3,995,046.18	$ 39,584.47	$ 9,301,497.89
April-08	$ 7,663,931.23	$ 212,951.03	$ 3,660,351.22	$ 6,051.76	$ 11,543,285.24
May-08	$ 9,259,652.60	$ 212,951.03	$ 1,383,140.72	$ 3,257.76	$ 10,859,002.11
June-08	$ 9,215,904.39	$ 212,951.03	$ 3,937,523.62	$ 1,880.95	$ 13,368,259.99
TOTAL	$67,641,369.53	$ 2,381,535.32	$44,910,923.04	$ 288,501.38	$ 115,222,329.27

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

	STORAGE INJECTIONS	STORAGE WITHDRAWALS	Columbia Gulf Imbalance	CAPACITY RELEASE	GAS USED BY COMPANY	PROPANE
ADJUSTMENTS						$ -
July-07	$ (4,353,262.23)	$ -	$ (393,125.69)	$ (206.00)	$ (1,134.71)	$ 314.28
August-07	$ (3,912,612.83)	$ -	$ 25,780.73	$ (144.77)	$ (3,625.06)	$ 5,346.59
September-07	$ (2,376,752.78)	$ 291.27	$ (40,856.28)	$ (137.10)	$ (1,076.57)	$ -
October-07	$ (2,572,691.84)	$ 95,374.63	$ (968,768.86)	$ (181.35)	$ (1,229.49)	$ 6,374.58
November-07	$ (90,892.38)	$ 3,199,604.88	$ (342,581.90)	$ -	$ (3,951.60)	$ 10,844.07
December-07	$ (708,253.39)	$ 5,812,007.48	$ (1,339,499.71)	$ -	$ (6,343.98)	$ 9,239.98
January-08	$ (366,591.78)	$ 7,819,610.77	$ 1,750,509.55	$ (117.30)	$ (10,765.83)	$ 34,277.87
February-08	$ (250,081.97)	$ 5,555,779.93	$ 507,390.17	$ (180.00)	$ (7,870.81)	$ 14,763.85
March-08	$ (193,245.99)	$ 3,652,432.92	$ 979,017.66	$ (41.00)	$ (8,879.07)	$ 17,343.04
April-08	$ (2,882,902.88)	$ 334,982.21	$ (345,864.73)	$ -	$ (3,777.37)	$ 6,535.63
May-08	$ (4,406,311.04)	$ 27,508.99	$ 124,010.30	$ -	$ (2,030.74)	$ 2,855.26
June-08	$ (7,923,215.58)	$ (16.53)	$ (112,462.81)	$ -	$ (1,387.10)	$ -
TOTAL	$ (30,036,814.70)	$ 26,497,576.55	$ (156,451.57)	$ (1,007.52)	$ (52,072.33)	$ 107,895.15

EXHIBIT III-A

ATMOS ENERGY CORPORATION
ACTUAL GAS COST
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

	Hedging Costs	MARGIN LOSS	CASHOUTS	Nashville Gas	MISC ADJUSTS	GRAND TOTAL COST
ADJUSTMENTS						$ -
July-07		$3,250.94	$ 815.47	$ -	$ -	$ 4,288,841.01
August-07		$3,250.94	$ (7,732.04)	$ -		$ 3,851,286.84
September-07		$3,250.94	$ (33,170.62)	$ -		$ 3,616,680.31
October-07		$3,250.94	$ (22,717.55)	$ -		$ 5,175,486.88
November-07		$0.00	$ (32,452.84)	$ 1,130.16		$ 12,423,339.04
December-07		$0.00	$ 22,584.79	$ 2,915.81		$ 16,447,249.17
January-08		$0.00	$ (26,917.69)	$ 5,353.62		$ 23,785,345.62
February-08		$0.00	$ (77,722.48)	$ 3,589.76		$ 18,321,430.62
March-08		$0.00	$ (29,350.77)	$ 2,166.06		$ 15,202,135.64
April-08		$0.00	$ 18,281.02	$ 1,090.53		$ 9,026,251.22
May-08		$0.00	$ 16,704.59	$ 444.22		$ 7,774,005.93
June-08		$0.00	$ 15,603.52	$ 283.58		$ 6,501,912.64
TOTAL		$ 13,003.76	$ (156,074.60)	$ 16,973.74	$ -	$ 126,413,964.91

EXHIBIT III-B

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

MONTH	FIRM SALES	DEMAND RECOVERY FACTOR	DEMAND RECOVERIES	TOTAL SALES	COMMODITY RECOVERY FACTOR	COMMODITY RECOVERIES	TOTAL RECOVERIES	Adjustment per Recoveries Report	GRAND TOTAL RECOVERIES
							$ -	$ -	$ -
							$ -		$ -
July-07	3,089,997	$0.1442	$ 445,577.57	3,632,604	$0.7951	$ 2,888,283.46	$ 3,333,861.03	$ (1,446.15)	$ 3,412,738.80
August-07	3,127,291	$0.1412	$ 441,573.49	3,808,809	$0.7287	$ 2,775,478.80	$ 3,217,052.29	$ (2,660.08)	$ 3,285,531.54
September-07	2,799,398	$0.1394	$ 390,236.12	3,414,079	$0.6432	$ 2,195,935.34	$ 2,586,171.46	$ (1,845.96)	$ 2,645,689.49
October-07	3,362,629	$0.1459	$ 490,607.53	4,175,258	$0.7219	$ 3,014,118.96	$ 3,504,726.49	$ 456.49	$ 3,577,430.94
November-07	8,076,900	$0.1459	$ 1,178,419.74	9,072,084	$0.7219	$ 6,549,137.66	$ 7,727,557.40	$ (8,743.58)	$ 7,824,551.61
December-07	14,116,759	$0.1459	$ 2,059,635.07	15,141,502	$0.7219	$ 10,930,649.97	$ 12,990,285.04	$ (15,910.29)	$ 13,086,994.77
January-08	22,410,819	$0.1459	$ 3,269,738.56	23,676,905	$0.7219	$ 17,092,358.08	$ 20,362,096.64	$ (6,040.02)	$ 20,482,005.84
February-08	22,680,181	$0.1459	$ 3,309,038.35	23,847,536	$0.7219	$ 17,215,535.93	$ 20,524,574.28	$ (14,475.36)	$ 20,615,820.65
March-08	17,270,964	$0.1518	$ 2,621,732.30	18,309,459	$0.7631	$ 13,971,948.15	$ 16,593,680.45	$ 32,290.37	$ 16,735,406.84
April-08	11,061,883	$0.1546	$ 1,710,167.08	11,825,428	$0.8834	$ 10,446,583.13	$ 12,156,750.21	$ (55,031.43)	$ 12,207,807.15
May-08	5,493,665	$0.1670	$ 917,441.97	6,189,574	$1.0529	$ 6,517,002.57	$ 7,434,444.54	$ (427.23)	$ 7,552,815.48
June-08	3,449,056	$0.1565	$ 539,777.26	4,109,840	$1.1894	$ 4,888,244.03	$ 5,428,021.29	$ (299.44)	$ 5,537,656.93
TOTAL	116,939,541		$ 17,373,945.04	127,203,078		$ 98,485,276.08	$ 115,859,221.12	$ (74,132.68)	$ 116,964,450.04

EXHIBIT III-C

ATMOS ENERGY CORPORATION
240 GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

MONTH	DEMAND VOLUME	DEMAND RECOVERY FACTOR	DEMAND RECOVERIES	240 SALES	COMMODITY RECOVERY FACTOR	COMMODITY RECOVERIES	TOTAL RECOVERIES
PRIOR PERIOD ADJUSTMENT			$ -			$ -	$ -
July-07	4,829	$1.5618	$ 7,541.93	91,340	$0.7951	$ 72,624.43	$ 80,166.36
August-07	4,829	$1.5885	$ 7,670.87	86,970	$0.7287	$ 63,375.04	$ 71,045.91
September-07	4,829	$1.5885	$ 7,670.87	83,160	$0.6432	$ 53,488.51	$ 61,159.38
October-07	4,829	$1.6581	$ 8,006.96	88,360	$0.7219	$ 63,787.08	$ 71,794.04
November-07	3,110	$1.6581	$ 5,156.69	139,020	$0.7219	$ 100,358.54	$ 105,515.23
December-07	3,110	$1.6581	$ 5,156.69	148,350	$0.7219	$ 107,093.87	$ 112,250.56
January-08	3,110	$1.6581	$ 5,156.69	166,460	$0.7219	$ 120,167.47	$ 125,324.16
February-08	3,110	$1.6581	$ 5,156.69	138,720	$0.7219	$ 100,141.97	$ 105,298.66
March-08	3,110	$1.6231	$ 5,047.84	136,440	$0.7631	$ 104,117.36	$ 109,165.20
April-08	3,110	$1.6231	$ 5,047.84	114,180	$0.8834	$ 100,866.61	$ 105,914.45
May-08	3,110	$1.8192	$ 5,657.71	107,370	$1.0529	$ 113,049.87	$ 118,707.58
June-08	3,110	$1.6773	$ 5,216.40	87,830	$1.1894	$ 104,465.00	$ 109,681.40
TOTAL	44,196		$ 72,487.18	1,388,200		$ 1,103,535.75	$ 1,176,022.93

EXHIBIT III-D

ATMOS ENERGY CORPORATION
RATE 211 GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

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-07	195	$0.0129	$ 2.52	195	$0.7951	$ 155.04	$ 157.56
August-07	126	$0.0127	$ 1.60	126	$0.7287	$ 91.82	$ 93.42
September-07	312	$0.0126	$ 3.93	312	$0.6432	$ 200.68	$ 204.61
October-07	618	$0.0126	$ 7.79	618	$0.7219	$ 446.13	$ 453.92
November-07	303	$0.0126	$ 3.82	303	$0.7219	$ 218.74	$ 222.56
December-07	503	$0.0126	$ 6.34	503	$0.7219	$ 363.12	$ 369.46
January-08	851	$0.0126	$ 10.72	851	$0.7219	$ 614.34	$ 625.06
February-08	576	$0.0126	$ 7.26	576	$0.7219	$ 415.81	$ 423.07
March-08	349	$0.0129	$ 4.50	349	$0.7631	$ 266.32	$ 270.82
April-08	194	$0.0131	$ 2.54	194	$0.8834	$ 171.38	$ 173.92
May-08	85	$0.0128	$ 1.09	85	$1.0529	$ 89.50	$ 90.59
June-08	211	$0.0129	$ 2.72	211	$1.1894	$ 250.96	$ 253.68
TOTAL	4,323		$ 54.83	4,323		$ 3,283.84	$ 3,338.67

Exhibit III-E

ATMOS ENERGY CORPORATION
BAD DEBT RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2007 2008 ACA

	Beginning Balance	Current Month Activity	Reduction for Bad Debt in Base Rates (1)	Ending Balance
July-07	-	45,085.18		45,085.18
August-07	45,085.18	45,666.77		90,751.95
September-07	90,751.95	2,519.83		93,271.78
October-07	93,271.78	(10,619.49)		82,652.29
November-07	82,652.29	(7,649.07)		75,003.22
December-07	75,003.22	(5,292.21)		69,711.01
January-08	69,711.01	(4,627.20)		65,083.81
February-08	65,083.81	(1,735.49)		63,348.32
March-08	63,348.32	660.05		64,008.37
April-08	64,008.37	8,798.04		72,806.41
May-08	72,806.41	30,725.34		103,531.75
June-08	103,531.75	69,256.88		172,788.63
	172,788.63			172,788.63
TOTAL		172,788.63	-	

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
UNION CITY, TENNESSEE
2007 2008 ACA

1. Previous Year's Demand Cost Balance	($20,257.58)
2. Current Year's Demand Cost	$125,859.44
3. Demand Cost Recovered	$113,564.72
4. Demand Under/(Over)-Recovery	($7,962.86)
5. Previous Year's Commodity Cost Balance	($724,803.38)
6. 2006 2007 ACA Audit Findings #1 and #2	$1,955.80
7. Adjusted Previous Year's Commodity Cost Balance	($722,847.58)
8. Current Year's Commodity Cost	$3,535,456.20
9. Interest on Account Balance	($12,998.89)
10. Bad Debt Expense	$2,670.69
11. Commodity Cost Recovered	$2,445,876.36
12. Commodity Under/(Over)-Recovery	$356,404.06
13. Firm Sales	3,883,211
14. Demand ACA	($0.0021)
15. Total Sales	3,889,091
16. Commodity ACA	$0.0916
17. Total ACA Applicable to Firm Customers	$0.0895
18. Total ACA Applicable to Optional Customers	$0.0916

EXHIBIT II-A

ATMOS ENERGY CORPORATION
INVOICE COST OF GAS
UNION CITY, TENNESSEE
2007 2008 ACA

	RESERVATION CHARGES	SPOT MARKET VOLUME	RATE	COST	TRANSPORT COST	SUBTOTAL	MARGIN LOSS	GAS USED BY COMPANY	SGT STORAGE	Barnsley STORAGE	Capacity Release	CASHOUTS	GRAND TOTAL
ADJUSTMENTS		-	$ -	$ -	$ -	$0.00							$0.00
July-07	$ 4,271.80	41,292	$ 6.7672	$ 279,429.63	$ 202.35	$283,903.78	$ -	$ (90.40)	$ (235,347.34)	$ -		$ 362.68	$48,828.72
August-07	$ 4,271.80	10,323	$ 5.7500	$ 59,357.25	$ 132.60	$63,761.65	$ -	$ (607.13)	$ (12,563.55)	$ -		$ (617.38)	$49,973.59
September-07	$ 4,134.00	51,721	$ 5.2710	$ 272,623.74	$ 131.32	$276,889.06	$ -	$ (9.11)	$ (252,388.05)	$ -		$ 1,706.02	$26,197.92
October-07	$ 4,271.80	24,800	$ 6.1925	$ 153,574.01	$ 455.63	$158,301.44	$ -	$ (15.14)	$ (111,930.95)	$ -		$ (3,085.17)	$43,270.18
November-07	$ 19,032.00	32,550	$ 7.0716	$ 230,182.09	$ 3,102.55	$252,316.64	$ -	$ (529.98)	$ 43,036.68	$ 12,735.34		$ (416.69)	$307,141.99
December-07	$ 19,666.40	10,323	$ 6.8677	$ 70,894.92	$ 12,286.23	$102,847.55	$ -	$ (1,202.89)	$ 403,381.56	$ 35,547.70		$ (187.82)	$540,386.10
January-08	$ 19,666.40	39,308	$ 7.0424	$ 276,821.90	$ 28,901.92	$325,390.22	$ -	$ (1,671.18)	$ 509,721.09	$ 32,213.36		$ (3.07)	$865,650.42
February-08	$ 18,397.60	15,078	$ 7.7776	$ 117,270.80	$ 19,931.30	$155,599.70	$ -	$ (2,037.14)	$ 586,238.33	$ 27,599.01		$ (431.86)	$766,968.04
March-08	$ 19,666.40	10,323	$ 8.6300	$ 89,087.49	$ 6,929.10	$115,682.99	$ -	$ (2,574.12)	$ 551,946.56	$ 16,233.95		$ (636.44)	$680,652.94
April-08	$ 4,075.44	960	$ 9.5360	$ 9,154.56	$ 6,471.01	$19,701.01	$ -	$ (2,191.07)	$ 477,606.15	$ -		$ (13,065.77)	$482,050.32
May-08	$ 4,271.80	43,865	$ 11.2159	$ 491,983.69	$ 786.87	$497,042.36	$ -	$ (124.02)	$ (163,545.25)	$ -		$ (4,131.95)	$329,241.14
June-08	$ 4,134.00	50,880	$ 11.8015	$ 600,460.02	$ 159.98	$604,754.00	$ -	$ 4,497.81	$ (1,090,683.85)	$ -		$ 2,386.32	($479,045.72)
TOTAL	$125,859.44	331,423		$2,650,840.10	$79,490.86	$2,856,190.40	$0.00	($6,554.37)	$705,471.38	$124,329.36	$0.00	($18,121.13)	$3,661,315.64

EXHIBIT II-B

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
UNION CITY, TENNESSEE
2007 2008 ACA

	FIRM SALES	DEMAND RECOVERY FACTOR	DEMAND RECOVERIES	TOTAL SALES	COMMODITY RECOVERY FACTOR	COMMODITY RECOVERIES	Adjustment per Recoveries Report	TOTAL RECOVERIES
	-	-	-	-	-	-		-
								$0.00
July-07	76,260	$0.0467	$3,561.32	76,260	$0.3965	$30,236.93	($3.91)	$33,794.34
August-07	76,086	$0.0471	$3,583.66	78,246	$0.3465	$27,112.27	($65.37)	$30,630.56
September-07	76,928	$0.0471	$3,623.30	80,648	$0.2584	$20,839.40	($0.24)	$24,462.46
October-07	75,363	$0.0274	$2,064.96	75,363	$0.5962	$44,931.67	($1.64)	$46,994.99
November-07	253,946	$0.0274	$6,958.11	253,946	$0.5962	$151,402.37	$0.32	$158,360.80
December-07	517,124	$0.0274	$14,169.21	517,124	$0.5962	$308,309.56	$0.46	$322,479.23
January-08	712,413	$0.0274	$19,520.12	712,413	$0.5962	$424,740.63	$0.08	$444,260.83
February-08	842,163	$0.0274	$23,075.27	842,163	$0.5962	$502,097.70	$0.67	$525,173.64
March-08	651,303	$0.0292	$19,018.04	651,303	$0.6221	$405,175.35	($19.07)	$424,174.32
April-08	353,457	$0.0293	$10,356.28	353,457	$0.8187	$289,375.09	($796.62)	$298,934.75
May-08	157,391	$0.0293	$4,611.57	157,391	$0.8187	$128,856.34	($0.21)	$133,467.70
June-08	90,777	$0.0333	$3,022.88	90,777	$1.2513	$113,589.43	$95.15	$116,707.46
TOTAL	3,883,211		$113,564.72	3,889,091		$2,446,666.74	($790.38)	$2,559,441.08

Exhibit II-C

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2007 2008 ACA

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

	BEGINNING BALANCE	CURRENT MONTH ACTIVITY	ENDING BALANCE
July-07	$0.00	1,584.00	1,584.00
August-07	$1,584.00	452.80	2,036.80
September-07	$2,036.80	(663.21)	1,373.59
October-07	$1,373.59	(1,274.01)	99.58
November-07	$99.58	(530.90)	(431.32)
December-07	($431.32)	(754.29)	(1,185.61)
January-08	($1,185.61)	(76.95)	(1,262.56)
February-08	($1,262.56)	29.78	(1,232.78)
March-08	($1,232.78)	94.48	(1,138.30)
April-08	($1,138.30)	638.28	(500.02)
May-08	($500.02)	501.55	1.53
June-08	$1.53	2,669.16	2,670.69
Total		2,670.69	
		Beginning Balance	$0.00
		Activity Jul 07 thru Jun 08	2,670.69
		Ending Balance	$2,670.69