

**BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

Filed electronically 10/15/08

**IN RE:**

**PETITION OF ATMOS ENERGY  
CORPORATION FOR APPROVAL OF  
ADJUSTMENT OF ITS RATES AND  
REVISED TARIFF**

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**DOCKET NO. 08- 00197**

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**THOMAS H. PETERSEN**

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**I. INTRODUCTION OF WITNESS**

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4 **Q. PLEASE STATE YOUR NAME, TITLE AND BUSINESS ADDRESS.**

5 A. My name is Thomas H. Petersen. I am Rates Director for Atmos Energy Corporation  
6 ("Atmos" or the "Company"). My business address is 5420 LBJ Freeway, Dallas, Texas  
7 75240. I am responsible for rate studies of the Company's gas utility operations in 12  
8 states including Tennessee.

9

10

**II. SUMMARY OF TESTIMONY**

11 **Q. PLEASE SUMMARIZE THE TESTIMONY THAT YOU INTEND TO GIVE IN**  
12 **THIS PROCEEDING.**

13 A. My testimony will cover three areas:

14 1. Calculation of the Company's projected revenue deficiency for the attrition year  
15 that ends March 31, 2010. The total projected revenue deficiency for that year is  
16 \$6,288,571, as shown in the attached revenue requirements study.

1           2. Calculation of an average rate base for that same period. The projected attrition  
2           year rate base is approximately \$191 million as shown in Schedule THP-7.

3           3. Calculation of cash working capital requirements in the attached lead-lag study.  
4           Cash working capital is the capital investment in addition to other rate base items  
5           that is required to bridge the gap between when cash is paid for the expenses  
6           necessary to provide service and when cash is received from customers for that  
7           service. That amount should be included in the rate base that is used to set rates  
8           in this proceeding. Based upon my lead-lag study, the Company has a cash  
9           working capital requirement of approximately \$1,597,108.

10   **Q.   WHAT CALCULATIONS HAVE YOU PERFORMED FOR YOUR TESTIMONY**  
11   **IN THIS PROCEEDING?**

12   A.   I have calculated the Company's projected revenue deficiency for the attrition year ended  
13   March 31, 2010. I also have calculated an average rate base for the period. My  
14   calculations incorporate the capital structure presented by Ms. Laurie Sherwood, the rate  
15   of return presented by Dr. James Vander Weide, and the expense projections presented  
16   by Mr. Greg Waller. The deficiency and rate base calculations are shown in attached  
17   Schedules THP-1 through THP-10 and related work papers. I also have performed a  
18   lead-lag analysis to calculate the cash working capital used to provide utility services.  
19   The calculation of cash working capital to be included in rate base is shown in attached  
20   Schedules THP-CWC1 through THP-CWC9.

1 **III. WITNESS QUALIFICATIONS**

2

3 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL**  
4 **EXPERIENCE?**

5 A. I received a Bachelor of Science degree in accounting from the University of Nebraska at  
6 Omaha and a Master of Arts degree with a major in finance from the University of Iowa.  
7 I am a Chartered Financial Analyst. From July 1980 through March 1989, I was  
8 employed in the Rates and Tariffs Division of the Kentucky Public Service Commission.  
9 I was Manager of Rates and Revenue Requirements for Atmos from April 1989 through  
10 September 1997. I have been a Director in Atmos' Rate Department since October 1997.

11

12 **IV. REVENUE DEFICIENCY**

13 **Q. PLEASE EXPLAIN SCHEDULE THP-1.**

14 A. Schedule THP-1 summarizes the elements of the cost of service, including gas cost  
15 expense, operation and maintenance expense, depreciation expense, taxes other than  
16 income taxes, return on rate base, income tax, allowance for funds used during  
17 construction ("AFUDC") and interest on customer deposits. Schedule THP-1 compares  
18 the total cost of service to revenues at present rates in order to calculate a net revenue  
19 deficiency. The resulting total projected revenue deficiency for the attrition year ended  
20 March 31, 2010 is approximately \$6,288,571.

21 **Q. PLEASE EXPLAIN SCHEDULES THP-2 AND THP-3.**

22 A. Schedule THP-2 shows per book revenues for the test year ended June 30, 2008, and the  
23 projected attrition year revenues from Mr. Waller's testimony. Schedule THP-3 shows

1 the test year per books gas cost and the projected cost of gas, also from Mr. Waller's  
2 testimony. The attrition year cost of gas is adjusted to remove rent for inter-company  
3 leased storage property that is booked to gas cost.

4 **Q. PLEASE EXPLAIN SCHEDULE THP-4.**

5 A. Schedule THP-4 shows the test year per books operation and maintenance expense, and  
6 the projected attrition year operation and maintenance expense from Mr. Waller's  
7 testimony. I have adjusted the attrition year operation and maintenance expense to  
8 remove rent on inter-company leased property and deducted the amortization of gain on  
9 the sale of the Maryland Way property.

10 **Q. PLEASE EXPLAIN SCHEDULE THP-5.**

11 A. Schedule THP-5 shows the test year per books taxes other than income taxes expense,  
12 and the projected attrition year taxes other than income taxes expense from Mr. Waller's  
13 testimony.

14 **Q. PLEASE EXPLAIN SCHEDULE THP-6.**

15 A. Schedule THP-6 shows the test year per books depreciation and amortization expense,  
16 and the projected attrition year depreciation and amortization expense. The attrition year  
17 depreciation expense is adjusted to reflect the proposed depreciation rates for the general  
18 office of the Kentucky Mid-States operating division, and to reflect the net elimination of  
19 inter-company leased property.

20 The depreciation rates currently used for the general office of the Kentucky Mid-  
21 States operating division are based on a depreciation study using data through 1990.  
22 Earlier this year, I arranged for Depreciation Specialty Resources to prepare a  
23 depreciation study for the assets in the Kentucky Mid-States operating division general

1 office. A copy of that study is attached to my testimony. The depreciation rates that are  
2 recommended in that study result in an annual reduction to Tennessee jurisdictional  
3 depreciation expense for the Kentucky Mid-States operating division general office of  
4 approximately \$17,529. The company is requesting approval of those depreciation rates  
5 in this case.

6 The depreciation rates currently used for the company's assets in its shared  
7 services division and in its direct Tennessee operations are based on depreciation studies  
8 using plant data through 2006 and were approved in the company's 2007 rate case in  
9 Tennessee. Consequently, the company is not requesting any change to these  
10 depreciation rates in this case.

11 **Q. PLEASE EXPLAIN SCHEDULE THP-7.**

12 A. Schedule THP-7 shows the calculation of the test year per books rate base, and projected  
13 attrition year rate base. The rate base includes the projected thirteen month averages of  
14 the original cost of plant, accumulated depreciation, construction work in progress  
15 ("CWIP"), storage gas investment, materials and supplies, cash working capital,  
16 accumulated deferred income tax, customer advances, customer deposits, accumulated  
17 interest on customer deposits and deferred rate case expenses. The items included are  
18 generally consistent with the items included in the rate base in the company's monthly  
19 3.03 reports to the TRA. However, in addition to the items included in the 3.03 reports,  
20 Schedule THP-7 includes amounts for cash working capital and deferred rate case  
21 expenses. The company has performed a new lead-lag study to identify its cash working  
22 capital requirements. Rate base is adjusted to include the net book value of inter-

1 company leased property and to remove unamortized gain on the Maryland Way property  
2 sale.

3 The other rate base items were projected into the attrition year individually. The  
4 projected plant amounts are based on projected capital additions as discussed in Mr.  
5 Napier's testimony. The projected accumulated depreciation incorporates the proposed  
6 depreciation rates. CWIP is projected to remain at the August 2008 level through the  
7 attrition year. Attrition year storage gas balances are based on actual balances through  
8 August 2008 and historic activity patterns with future injections priced at NYMEX  
9 futures prices as of September 2008. Materials and supplies and customer advances are  
10 predicted to remain at the July 2008 level through the attrition year. Cash working capital  
11 is calculated in a lead-lag study. Attrition year accumulated deferred income taxes were  
12 calculated by the tax department based on plant forecasts. Customer deposits are  
13 projected to increase at 0.5% annually from test year levels. Attrition year average  
14 deferred rate case expenses include the remaining unamortized balances from Dockets  
15 05-00258 and 07-00105 as well as the projected balance from the current case.

16 **Q. PLEASE EXPLAIN SCHEDULE THP-8.**

17 A. Schedule THP-8 shows the calculation of state excise taxes and income taxes on the  
18 required return on rate base for both the test year ended June 30, 2008, and the attrition  
19 year ended March 31, 2010.

20 **Q. PLEASE EXPLAIN SCHEDULE THP-9.**

21 A. Schedule THP-9 shows the calculation of the overall cost of capital based on the  
22 projected capital structure from Ms. Sherwood's testimony of 50% equity and 50% debt,

1 a debt cost rate of 6.27%, and the required rate of return on equity from Dr. Vander  
2 Weide's testimony of 11.70%. The resulting weighted average cost of capital is 8.99%.

3  
4 **Q. PLEASE EXPLAIN SCHEDULE THP-10.**

5 A. Schedule THP-10 shows the calculation of a rate of return on rate base and a rate of  
6 return on the equity financed portion of rate base for the test period and the attrition  
7 period, with costs and revenues as presented in schedules THP-2 through THP-9. The  
8 resulting rate of return on rate base is 6.89% for the test year and 6.93% for the attrition  
9 year, and the rate of return on the equity-financed portion of rate base is 7.67% for the  
10 test year and 7.72% for the attrition year.

11  
12 **V. CASH WORKING CAPITAL**

13 **Q. WHAT IS THE PURPOSE OF THE LEAD-LAG ANALYSIS?**

14 A. Rate base is the value of invested capital, including all items used to provide utility  
15 service. Cash working capital is the capital investment in addition to other rate base  
16 items that is required to bridge the gap between when cash is paid for expenses necessary  
17 to provide service and when cash is received from customers for that service. As stated  
18 above, this amount is included in rate base. A lead-lag analysis is a method of measuring  
19 the amount of cash working capital used to provide utility service. This analysis  
20 compares two different lags. The lag between (1) the provision of service to customers  
21 and the collection of cash from customers is compared to the lag between (2) the  
22 recording of expenses and the payment of cash by the company for those expenses.

1 **Q. DO YOU HAVE ANY PAST EXPERIENCE PERFORMING LEAD-LAG**  
2 **STUDIES?**

3 A. Yes. I have prepared several lead lag studies for the Company over the years including  
4 the study filed in Atmos' last rate case in Tennessee.

5 **Q. DID YOU PREPARE THE LEAD-LAG STUDY USING A METHODOLOGY**  
6 **THAT IS COMMONLY ACCEPTED IN REGULATED GAS UTILITY RATE**  
7 **PROCEEDINGS?**

8 A. Yes. The lead lag study was prepared in using methods consistent with those used in the  
9 Company's last filing as modified consistent with the Consumer Advocate and Protection  
10 Division testimony.

11 **Q. PLEASE DESCRIBE SCHEDULE THP-CWC1.**

12 A. This Schedule actually consists of two parts – Schedule THP-CWC1 A and THP-CWC1  
13 B. Schedule THP-CWC1 A summarizes the results of the lead-lag analysis for the  
14 attrition year that ends March 31, 2010. It shows the calculation of the cash working  
15 capital requirement based on revenue and expense lag days and projected expense  
16 amounts in the proposed revenue requirement.  
17

18 Schedule THP-CWC1 B summarizes the results of the lead-lag analysis for the  
19 test year ended June 30, 2008. It shows the calculation of the cash working capital  
20 requirement based on revenue and expense lag days and actual expenses for the test year.  
21 The individual expense categories analyzed are listed in column (a) of Schedules THP-  
22 CWC1 A and THP-CWC1 B. These include gas cost, operating and maintenance  
23 expenses, taxes other than income taxes, federal income tax, state excise tax,  
24 depreciation, interest on customer deposits, interest expense on long term debt, and return

1 on equity. Operating and maintenance (“O&M”) expenses are divided into labor and  
2 other O&M costs. Taxes other than income taxes include payroll taxes – FICA and  
3 unemployment, ad valorem taxes, gross receipts taxes, TRA inspection fee, DOT fees,  
4 franchise taxes, and allocated taxes.

5 The amounts shown in column (b) of Schedule THP-CWC1 A are for the attrition  
6 year ended March 2010 with adjustments. The amounts shown in column (b) of  
7 Schedule THP-CWC1 B are for the test year ended June 2008. The amounts in column  
8 (c) of each Schedule are calculated by dividing column (b) by 365 days. The revenue and  
9 expense lag days in columns (d) and (e) of both Schedules are calculated on Schedules  
10 THP-CWC2 through CWC9. Net lead-lag days in column (f) of each Schedule are  
11 calculated by subtracting column (e) from column (d). The cash working capital  
12 requirement in column (g) of each Schedule is calculated by multiplying the average  
13 daily amount in column (c) times the net lead-lag days in column (f). The net result,  
14 which is \$1,597,108 of total cash working capital requirement for the attrition year,  
15 appears at the bottom of column (g) of Schedule THP-CWC1 A.

16 **Q. PLEASE DESCRIBE SCHEDULE THP-CWC2.**

17 A. The average revenue lag is calculated on Schedule THP-CWC2. The revenue lag is the  
18 average number of days from the time service is provided by the company until revenue  
19 related to that service is available to pay bills. It consists of four subparts:

- 20 • the service lag,
- 21 • the billing lag,
- 22 • the collection lag, and
- 23 • the bank lag.

1   **Q.    WHAT IS THE SERVICE LAG?**

2   A.    The service lag is the average number of days from the time service is provided until the  
3       meter is read. Since service is provided daily and meters are read monthly, the service  
4       lag is one-half of a month or 15.21 days.

5   **Q.    WHAT IS THE BILLING LAG?**

6   A.    The billing lag is the time lag from meter reading to bill issuance. The billing lag was  
7       calculated separately for those customers on the company's regular billing system and for  
8       those customers whose bills are too complicated to be calculated on the company's  
9       regular billing system. The average billing lag for customers on the regular billing  
10      system, based on all bills issued in a heating season month (January) and a non-heating  
11      season month (September), was 2.88 days. Those customers' bills account for  
12      approximately 99% of annual revenues. The average billing lag for complicated bills in  
13      the test year was 11.9 days. Complicated bills account for approximately 3% of annual  
14      revenues. The overall weighted average billing lag was 2.98 days.

15  **Q.    WHAT IS THE COLLECTION LAG?**

16  A.    The collection lag is the average number of days between issuing a bill and receiving  
17      payment. This was calculated by dividing the average daily accounts receivable balance  
18      by the average daily revenue. The collection lag was calculated for the year ended June  
19      2008. It resulted in a lag period of 20.51 days.

20  **Q.    WHAT IS THE BANK LAG?**

21  A.    The bank lag is the one-day lag between receiving payment and having funds available to  
22      draw at the bank. Customer accounts receivable balances are credited when payment is  
23      received.

1    **Q.    WHAT IS THE TOTAL AVERAGE REVENUE LAG?**

2    A.    The resulting total average revenue lag is 39.70 days, as shown on the last line of  
3    Schedule THP-CWC2.

4

5    **Q.    PLEASE DESCRIBE SCHEDULE THP-CWC3.**

6    A.    Schedule THP-CWC3 shows the calculation of the average purchased gas cost payment  
7    lag of 40.39 days from the delivery of the gas to the payment for the gas. The schedule  
8    shows the service dates, the invoice date, and the payment date for all gas invoices in the  
9    test year.

10   **Q.    PLEASE DESCRIBE SCHEDULE THP-CWC4.**

11   A.    Schedule THP-CWC4 shows the calculation of the average payroll lag, which is the  
12   average number of days from the time service is provided until payroll related to that  
13   service is paid. The payroll lag days consists of three subparts:

- 14   •      the service lag,  
15   •      the payment lag, and  
16   •      the check-clearing lag.

17   **Q.    WHAT IS THE SERVICE LAG?**

18   A.    The service lag is the average number of days from the time service is provided until the  
19   end of the pay period. With the Company's two-week pay period, the service lag is seven  
20   days

21   **Q.    WHAT IS THE PAYMENT LAG?**

22   A.    Payment lag is the average number of days between the end of the pay period and  
23   payment date. With the Company's practice of paying on Friday for a pay period that

ended the previous Friday, the payment lag is seven days. Most employees use direct deposit, and therefore have no check-clearing lag. However, the few employees that are paid by check result in an average check-clearing lag of 0.11 days.

**Q. WHAT IS THE TOTAL AVERAGE PAYROLL LAG?**

A. The total average payroll lag is 14.11 days.

**Q. PLEASE DESCRIBE SCHEDULE THP-CWC5.**

A. Schedule THP-CWC5 shows the calculation of the average number of lag days for other O&M expenses. The calculation is based on an analysis of payments for the twelve months ended June 30, 2008. A sample of 4,432 Tennessee invoices was used to determine the lag between the date services were provided to the Company and the date the Company paid the bill for those services. If no information was available regarding the date service was provided, then the date of the invoice was used. The resulting weighted average lag from service to payment is 20.44 days. The payments related to those invoices, checks, wires and direct deposits, were used to determine the lag between the payment date and the date that the payment cleared. The resulting weighted average check-clearing lag is 5.86 days. Therefore, the total average lag for the other O&M expenses is 26.3 days.

**Q. PLEASE DESCRIBE SCHEDULE THP-CWC6.**

A. Schedule THP-CWC6 shows the calculation of the average payment lag days for other taxes. The calculation of the lag is shown separately for each type of tax (payroll taxes – FICA and unemployment, ad valorem taxes, gross receipts taxes, TRA inspection fee, DOT fees, and franchise taxes).

1   **Q.   PLEASE DISCUSS THE LAG RELATING TO PAYROLL TAXES.**

2   A.   Payroll taxes consist of FICA taxes and unemployment taxes. FICA taxes are paid by  
3       wire on the first banking day after each payday. Since paydays are normally on Fridays,  
4       FICA lag days are equal to the payroll lag days for direct deposit employees plus 3 days,  
5       for a total lag of 17.1 days. Unemployment taxes are paid quarterly at the end of the  
6       month following each quarter. Therefore, for unemployment taxes, the lag, as calculated  
7       from the mid-point of the quarter to the payment date at the end of the following month,  
8       is 76 days.

9   **Q.   PLEASE DISCUSS THE LAG RELATING TO AD VALOREM TAXES.**

10  A.   Ad valorem taxes for a calendar year are paid on February 28 of the following year.  
11       Therefore, the ad valorem tax lag, as calculated from the mid-point of the calendar year  
12       to the payment date, is 241.50 days.

13  **Q.   PLEASE DISCUSS THE LAG RELATING TO GROSS RECEIPTS TAXES.**

14  A.   Gross receipts taxes are paid annually on August 1, for the period of July 1 of the current  
15       year through June 30 of the following year. Therefore, gross receipts taxes are paid on a  
16       (151.50) day lead, as opposed to a lag.

17  **Q.   PLEASE DISCUSS THE LAG RELATING TO THE TRA INSPECTION FEE.**

18  A.   The annual TRA Inspection Fee is paid on or before April 1 of each year, for the revenue  
19       period January 1 through December 31 of the prior year. Therefore, the TRA Inspection  
20       Fee lag, as calculated from the mid-point of the calendar year to the payment date, is  
21       272.50 days.

22  **Q.   PLEASE DISCUSS THE LAG RELATING TO THE DOT FEE.**

1 A. The annual DOT fee lag of 241.5 days is calculated from the midpoint of the calendar  
2 year to the payment date on February 28<sup>th</sup> of the following calendar year.

3 **Q. PLEASE DISCUSS THE LAG RELATING TO THE STAE FRANCHISE TAX.**

4 A. The franchise tax is paid in four quarterly payments during the year similar to the state  
5 excise tax. The resulting lag is 37.5 days.

6 **Q. PLEASE DESCRIBE SCHEDULE THP-CWC7.**

7 A. Schedule THP-CWC7 shows the calculation of the federal income tax lag. Income taxes  
8 for the test year are paid in four quarterly payments during the year. The average lag  
9 from the midpoint of the test year to the payment dates is 37.5 days. This is the lag for  
10 paying current taxes. Taxes that are deferred are recorded as a rate base credit and thus  
11 have an expense lag of zero days.

12 **Q. PLEASE DESCRIBE SCHEDULE THP-CWC8.**

13 A. Schedule THP-CWC8 shows the calculation of the state excise tax lag. State excise taxes  
14 for a fiscal year are paid on the same schedule as federal income taxes. Therefore, the  
15 average lag from the midpoint of the tax year to the payment dates is also 37.5 days for  
16 paying current taxes, and zero days for deferred taxes.

17 **Q. PLEASE DESCRIBE SCHEDULE THP-CWC9.**

18 A. Schedule THP-CWC9 shows the calculation of the long-term debt lag. Long-term debt  
19 interest expense includes monthly payments, quarterly payments, and semi-annual  
20 payments. Interest is recorded on an accrual basis and paid in the period it is due. The  
21 long-term debt lag, as calculated from the mid-point of the accrual period to the payment  
22 date, averages 90.8 days.

1 **Q. HOW IS THE RATE BASE TREATMENT OF PREPAYMENTS CONSISTENT**  
2 **WITH THE CALCULATION OF CASH WORKING CAPITAL?**

3 A. Prepayments relate to expenses that are paid before they are recorded as expenses. They  
4 can be included in a cash working capital study in one of two ways. First, they can be  
5 included with a negative lag to reflect the gap from the payment to the recording of the  
6 expense. This way both the lag from the payment to the recording of the expense and the  
7 subsequent revenue lag from the provision of service to the receipt of cash are recognized  
8 in rate base. Second, they can be included as prepayments in rate base and then treated in  
9 the lead-lag study at a zero lag as if the payment was made at the time that the expense  
10 was recorded. This way the inclusion as prepayments recognizes the lag from payment  
11 to recording of expense and the lead-lag study recognizes only the revenue lag. In this  
12 filing I have used the first approach, calculating rate base by including prepaid items in  
13 the lead-lag study with a negative lag and not separately including prepayments.

14 **Q. DISCUSS THE TREATMENT OF DEPRECIATION EXPENSE IN THE LEAD-**  
15 **LAG STUDY.**

16 A. Depreciation expense is treated similar to a prepayment. When a plant asset is purchased,  
17 the expense is recognized over time as depreciation expense. The payment for the asset  
18 precedes the receipt of service from the asset and the recording of expense. The lag  
19 between payment for the asset and the recording of depreciation expense is recognized by  
20 the inclusion in rate base of plant in service.

21 **Q. DOES INCLUSION OF PLANT IN SERVICE IN RATE BASE SUFFICE TO**  
22 **PROPERLY ACCOUNT FOR ALL OF THE LAG RELATING TO**  
23 **DEPRECIATION?**

1 A. No. The inclusion in rate base of plant in service does not recognize the subsequent lag  
2 from the provision of service to the receipt of cash for that service. By including  
3 depreciation expense in the lead-lag study with a zero expense lag, the lead-lag study  
4 properly recognizes the subsequent revenue lag on recovering cash related to investment  
5 in plant assets. In other words, the investment in an asset is included in rate base as net  
6 plant in service until depreciation is recorded on that asset. Recording depreciation  
7 removes the asset from rate base, even though cash has not been received to pay for the  
8 service provided by the asset, unless the revenue lag on depreciation expense is included  
9 in cash working capital through the lead-lag study.

10 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

11 A. Yes.

**BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

IN RE: )

PETITION OF ATMOS ENERGY )  
CORPORATION FOR APPROVAL OF )  
ADJUSTMENT OF ITS RATES AND )  
REVISED TARIFF )

DOCKET NO. \_\_\_\_\_

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**VERIFICATION**

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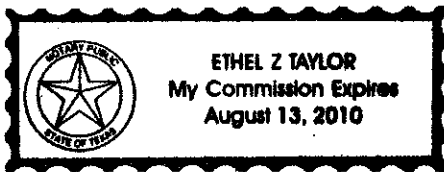
STATE OF TEXAS     )  
                              )  
COUNTY OF DALLAS )

I, Thomas H. Petersen, being first duly sworn, state that I am the Rates Director for Atmos Energy Corporation, that I am authorized to testify on behalf of Atmos Energy Corporation in the above referenced docket, that the Testimony of Thomas H. Petersen in Support of Atmos Energy Corporation's Petition and the Exhibits thereto pre-filed in this docket on the date of filing of this Petition are true and correct to the best of my knowledge, information and belief.

Thomas H. Petersen

Thomas H. Petersen

Sworn and subscribed before me this 18<sup>th</sup> day of September, 2008.



Ethel Z. Taylor  
Notary Public

My Commission Expires: August 13, 2010

**Tennessee Distribution System  
Cost of Service  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                  | Reference<br>(b) | Amount<br>(c)           |
|-------------|-------------------------------------|------------------|-------------------------|
| 1           | Cost of Gas                         | Schedule 3       | \$119,882,621           |
| 2           |                                     |                  |                         |
| 3           | Operation & Maintenance Expense     | Schedule 4       | 17,568,395              |
| 4           |                                     |                  |                         |
| 5           | Taxes Other Than Income Taxes       | Schedule 5       | 6,228,016               |
| 6           |                                     |                  |                         |
| 7           | Depreciation & Amortization Expense | Schedule 6       | 9,312,793               |
| 8           |                                     |                  |                         |
| 9           | Return                              | Schedule 7       | 17,174,452              |
| 10          |                                     |                  |                         |
| 11          | Federal Income and State Excise Tax | Schedule 8       | 7,157,085               |
| 12          |                                     |                  |                         |
| 13          | AFUDC                               | Wp 1-2           | (141,902)               |
| 14          |                                     |                  |                         |
| 15          | Interest on Customer Deposits       | Wp 1-1           | <u>390,627</u>          |
| 16          |                                     |                  |                         |
| 17          | Total Cost of Service               |                  | 177,572,087             |
| 18          |                                     |                  |                         |
| 19          |                                     |                  |                         |
| 20          | Revenue at Present Rates            | Schedule 2       | <u>171,283,516</u>      |
| 21          |                                     |                  |                         |
| 22          | Net Revenue Deficiency              |                  | <u><u>6,288,571</u></u> |

**Tennessee Distribution System  
Interest on Customer Deposits  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                 | Amount<br>(b)           |
|-------------|------------------------------------|-------------------------|
| 1           | Average Customer Deposit Balance   | \$4,734,868             |
| 2           |                                    |                         |
| 3           | Interest Rate on Customer Deposits | <u>8.25%</u>            |
| 4           |                                    |                         |
| 5           | Adjusted Customer Deposit Interest | <u><u>\$390,627</u></u> |

**Tennessee Distribution System  
Allowance for Funds Used During Construction  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                      | Amount<br>(b)         |
|-------------|-----------------------------------------|-----------------------|
| 1           | Test Year AFUDC per books - Div 093 [1] | \$233,488             |
| 2           |                                         |                       |
| 3           | Less State Excise Tax Effect            | <u>15,177</u>         |
| 4           |                                         |                       |
| 5           |                                         | \$218,311             |
| 6           |                                         |                       |
| 7           | Less Federal Tax Effect                 | <u>76,409</u>         |
| 8           |                                         |                       |
| 9           | Net AFUDC - Test Year                   | 141,902               |
| 10          |                                         |                       |
| 11          | Change from Test Year to Attrition Year | <u>0</u>              |
| 12          |                                         |                       |
| 13          | Projected Attrition Year Net AFUDC      | <u><u>141,902</u></u> |

[1] Twelve months ended June 30, 2008 - Account 432

**Tennessee Distribution System  
Summary of Revenue at Present Rates  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description                             | Amount                    |
|-------------|-----------------------------------------|---------------------------|
|             | (a)                                     | (b)                       |
| 1           | Test year per books revenue [1]         | 169,593,669               |
| 2           |                                         |                           |
| 3           | Change from Test Year to Attrition Year | <u>1,689,847</u>          |
| 4           |                                         |                           |
| 5           | Projected Attrition Year Revenue        |                           |
|             | Margin at proposed WNA                  | 51,400,895                |
|             | Gas cost                                | <u>119,882,621</u>        |
|             | Total                                   | <u><u>171,283,516</u></u> |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System  
Cost of Gas  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                                      | Amount<br>(b)             |
|-------------|---------------------------------------------------------|---------------------------|
| 1           | Test year per books cost of gas [1]                     | \$121,515,959             |
| 2           |                                                         |                           |
| 3           | Adjustments                                             |                           |
| 4           | Net Elimination of Intercompany Leased Storage Property | <u>(1,633,338)</u>        |
| 5           |                                                         |                           |
| 6           | Total Adjusted Gas Cost                                 | 119,882,621               |
| 7           |                                                         |                           |
| 8           | Change from Test Year to Attrition Year                 | <u>-</u>                  |
| 9           |                                                         |                           |
| 10          | Projected Attrition Year Gas Cost                       | <u><u>119,882,621</u></u> |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System  
ELIMINATION OF LEASED PROPERTY-RENT  
Twelve Months Ended March 31, 2010**

| Month             | ENERGY<br>(F82)<br>O&M | STORAGE<br>(D128)<br>Gas Cost |
|-------------------|------------------------|-------------------------------|
| <u>Per Books:</u> |                        |                               |
| July-07           | 44,333                 | 125,227                       |
| August-07         | 44,333                 | 139,025                       |
| September-07      | 44,333                 | 131,290                       |
| October-07        | 44,333                 | 139,355                       |
| November-07       | 44,333                 | 139,354                       |
| December-07       | 44,333                 | 136,820                       |
| January-08        | 44,333                 | 135,103                       |
| February-08       | 44,333                 | 138,938                       |
| March-08          | 44,333                 | 137,026                       |
| April-08          | 44,333                 | 136,952                       |
| May-08            | 44,333                 | 138,439                       |
| June-08           | 44,333                 | 135,809                       |
| Total Per Books   | 531,996                | 1,633,338                     |

**Tennessee Distribution System  
Operation and Maintenance Expenses  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(b)                                     | Amount (\$)<br>(c)       |
|-------------|--------------------------------------------------------|--------------------------|
| 1           | Test year per books O&M Expense [1]                    | 16,407,324               |
| 2           |                                                        |                          |
| 3           | Change from Test Year to Attrition Year                | <u>1,693,067</u>         |
| 4           |                                                        |                          |
| 5           | Attrition Year O&M Expenses - Before Eliminations      | 18,100,391               |
| 6           |                                                        |                          |
| 7           | <u>Adjustments to O&amp;M</u>                          |                          |
| 8           | Net Elimination of Intercompany Leased Property - Rent | (531,996)                |
| 9           | Gain on sale of Maryland Way Property                  | 0                        |
| 10          |                                                        |                          |
| 11          | Total Adjustments                                      | <u>(531,996)</u>         |
| 12          |                                                        |                          |
| 13          | Total Adjusted Operation and Maintenance Expenses      | <u><u>17,568,395</u></u> |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System  
Taxes Other Than Income Taxes  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description                                  | Total               |
|-------------|----------------------------------------------|---------------------|
|             | (a)                                          | (b)                 |
| 1           | Test year per books Other Taxes Expense [1]  | \$ 6,847,730        |
| 2           |                                              |                     |
| 3           | Change from Test Year to Attrition Year      | <u>(619,714)</u>    |
| 4           |                                              |                     |
| 5           | Attrition Year Taxes Other Than Income Taxes | <u>\$ 6,228,016</u> |

[1] Twelve months ended June 30, 2008 - Account 408

**Tennessee Distribution System  
Depreciation and Amortization Expense  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                                                 | Amount<br>(b)       | Source |
|-------------|--------------------------------------------------------------------|---------------------|--------|
| 1           | Test year per books Depreciation Expense [1]                       | \$ 9,976,282        |        |
| 2           |                                                                    |                     |        |
| 3           | Change from Test Year to Attrition Year                            | <u>(883,597)</u>    |        |
| 4           |                                                                    |                     |        |
| 5           | Attrition Year Depreciation Expense at current Depreciation Rates  | \$ 9,092,685        | Wp 6-2 |
| 6           |                                                                    |                     |        |
| 7           | Adjustment to reflect Proposed Depreciation Rates                  | <u>(17,529)</u>     |        |
| 8           |                                                                    |                     |        |
| 9           | Attrition Year Depreciation Expense at proposed Depreciation Rates | 9,075,157           | Wp 6-1 |
| 10          |                                                                    |                     |        |
| 11          | Net Elimination of Intercompany Leased Property                    | <u>237,636</u>      | Wp 6-3 |
| 12          |                                                                    |                     |        |
| 13          | Total Depreciation and Amortization Expense, As Adjusted           | <u>\$ 9,312,793</u> |        |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System  
Depreciation Expense Adjustment  
Proforma SSU Depreciation @ Proposed Depreciation Rates  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description                      | Amount       | Alloc Pct | Allocated           |
|-------------|----------------------------------|--------------|-----------|---------------------|
| 1           | Proforma Depreciation            |              |           |                     |
| 2           | Tennessee Operations             | \$ 7,938,731 | 100.00%   | \$ 7,938,731        |
| 3           | Mid-States General Office        | 248,222      | 27.18%    | 67,467              |
| 4           | SSU Div 12 - Customer Service    | 14,000,063   | 4.04%     | 565,603             |
| 5           | SSU Div 02 - General Office      | 12,129,073   | 4.15%     | 503,357             |
| 6           |                                  |              |           |                     |
| 7           | Proforma Depreciation Adjustment |              |           | <u>\$ 9,075,157</u> |

**Tennessee Distribution System  
Depreciation Expense Adjustment  
Proforma SSU Depreciation @ Current Depreciation Rates  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description                   | Amount       | Alloc Pct | Allocated           |
|-------------|-------------------------------|--------------|-----------|---------------------|
| 1           | Proforma Depreciation         |              |           |                     |
| 2           | Tennessee Operations          | \$ 7,938,731 | 100.00%   | \$ 7,938,731        |
| 3           | Mid-States General Office     | 312,713      | 27.18%    | 84,995              |
| 4           | SSU Div 12 - Customer Service | 14,000,063   | 4.04%     | 565,603             |
| 5           | SSU Div 02 - General Office   | 12,129,073   | 4.15%     | 503,357             |
| 6           |                               |              |           |                     |
| 7           |                               |              |           |                     |
| 8           | Proforma Depreciation Expense |              |           | <u>\$ 9,092,685</u> |

**Tennessee Distribution System**  
**Net elimination of Intercompany leased Property**  
**Depreciation Expense**  
**Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                            | Source | Amount<br>(b)           |
|-------------|-----------------------------------------------|--------|-------------------------|
| 1           | Intercompany Leased Property - March 30, 2009 | Wp7-1  | \$6,728,263             |
| 2           |                                               |        |                         |
| 3           | Intercompany Leased Property - March 30, 2010 | Wp7-1  | <u>6,490,627</u>        |
| 4           |                                               |        |                         |
| 5           | Decrease - Depreciation                       |        | <u><u>\$237,636</u></u> |

**Tennessee Distribution System**  
**Rate Base & Return**  
**Twelve Months Ended March 31, 2010**  
**Thirteen Month Average**

| Line No. | Description                                     | Test Year [1]      | Change            | Attrition Year     | Source or Description |
|----------|-------------------------------------------------|--------------------|-------------------|--------------------|-----------------------|
|          | (a)                                             | (b)                | (c)               | (d)                | (e)                   |
| 1        | Original Cost of Plant                          | 335,598,728        | 29,566,648        | 365,165,376        | Wp 7-1 Wp7            |
| 2        |                                                 |                    |                   |                    |                       |
| 3        | Accumulated Depreciation and Amortization       | (144,878,770)      | (13,633,275)      | (158,512,045)      | Wp 7-1 Wp7            |
| 4        |                                                 |                    |                   |                    |                       |
| 5        | Construction Work in Progress per Books         | 4,802,665          | 1,245,972         | 6,048,638          | Wp 7-1 Wp7            |
| 6        |                                                 |                    |                   |                    |                       |
| 7        | Storage Gas Investment                          | 12,728,656         | 2,626,259         | 15,354,915         | Wp 7-1 Wp7            |
| 8        |                                                 |                    |                   |                    |                       |
| 9        | Cash Working Capital                            | 2,117,349          | (520,241)         | 1,597,108          | Sch THP CW            |
| 10       |                                                 |                    |                   |                    |                       |
| 11       | Material & Supplies                             | 31,737             | (5,400)           | 26,336             | Wp 7-1 Wp7            |
| 12       |                                                 |                    |                   |                    |                       |
| 13       | Deferred Rate Case Expenses                     | 309,274            | 177,885           | 487,159            | Wp 7-3                |
| 14       |                                                 |                    |                   |                    |                       |
| 15       | Accumulated Deferred Income Tax                 | (34,322,326)       | (5,725,819)       | (40,048,145)       | Wp 7-1                |
| 16       |                                                 |                    |                   |                    |                       |
| 17       | Customer Advances for Construction              | (55,262)           | 1                 | (55,261)           | Wp 7-1 Wp7            |
| 18       |                                                 |                    |                   |                    |                       |
| 19       | Customer Deposits                               | (5,669,907)        | 935,039           | (4,734,868)        | Wp 7-1 Wp7            |
| 20       |                                                 |                    |                   |                    |                       |
| 21       | Accumulated Interest on Customer Deposits       | (784,613)          | (114,537)         | (899,151)          | Wp 7-1 Wp7            |
| 22       |                                                 |                    |                   |                    |                       |
| 23       | Unadjusted Rate Base                            | 169,877,530        | 14,552,532        | 184,430,063        |                       |
| 24       |                                                 |                    |                   |                    |                       |
| 25       | Adjustments:                                    |                    |                   |                    |                       |
| 26       | Net Elimination of Intercompany Leased Property | 7,025,305          | (415,860)         | 6,609,445          | Wp 7-1 Wp7            |
| 27       | Unamortized Maryland Way Gain                   | (13,525)           | 13,525            | 0                  | Wp 7-1 Wp7            |
| 28       |                                                 |                    |                   |                    |                       |
| 29       | Total Rate Base                                 | <u>176,889,311</u> | <u>14,150,197</u> | <u>191,039,508</u> |                       |
| 30       |                                                 |                    |                   |                    |                       |
| 31       | Return @ Overall Cost of Capital on Rate Base   | <u>15,902,349</u>  | <u>1,272,103</u>  | <u>17,174,452</u>  |                       |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended March 31, 2010**

| Row # | a       | b                   | c                   | d                   | e                           | f                   | g                   | h                   | i                   | j                  |
|-------|---------|---------------------|---------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|       | Month   | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>SSU General | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Total<br>Tennessee |
| 1     | Mar-09  | 344,106,794         | 5,361,291           | 152,378,376         | 120,501,077                 | 344,106,794         | 1,457,199           | 6,155,086           | 5,000,795           | 356,720,874        |
| 2     | Apr-09  | 345,905,861         | 5,365,077           | 152,416,126         | 122,315,632                 | 345,905,861         | 1,458,228           | 6,157,611           | 5,076,089           | 358,597,800        |
| 3     | May-09  | 346,641,138         | 5,366,851           | 152,453,876         | 125,444,228                 | 346,641,138         | 1,458,710           | 6,159,137           | 5,205,935           | 359,494,920        |
| 4     | Jun-09  | 348,479,210         | 5,370,637           | 152,491,626         | 128,016,580                 | 348,479,210         | 1,459,739           | 6,160,662           | 5,312,688           | 361,412,299        |
| 5     | Jul-09  | 349,889,383         | 5,372,411           | 152,529,376         | 129,075,442                 | 349,889,383         | 1,460,221           | 6,162,187           | 5,356,672           | 362,868,464        |
| 6     | Aug-09  | 351,059,576         | 5,376,197           | 152,567,126         | 129,991,654                 | 351,059,576         | 1,461,250           | 6,163,712           | 5,394,654           | 364,079,292        |
| 7     | Sep-09  | 351,818,747         | 5,377,971           | 152,604,876         | 130,695,309                 | 351,818,747         | 1,461,733           | 6,165,237           | 5,423,855           | 364,869,572        |
| 8     | Oct-09  | 353,172,107         | 5,380,936           | 152,644,513         | 132,355,948                 | 353,172,107         | 1,462,538           | 6,166,838           | 5,492,813           | 366,294,237        |
| 9     | Nov-09  | 354,525,468         | 5,383,900           | 152,684,151         | 134,018,588                 | 354,525,468         | 1,463,344           | 6,168,440           | 5,561,771           | 367,719,023        |
| 10    | Dec-09  | 355,878,828         | 5,386,865           | 152,723,788         | 135,680,227                 | 355,878,828         | 1,464,150           | 6,170,041           | 5,630,729           | 369,143,748        |
| 11    | Jan-10  | 357,232,188         | 5,389,829           | 152,763,426         | 137,341,866                 | 357,232,188         | 1,464,966           | 6,171,642           | 5,699,687           | 370,588,473        |
| 12    | Feb-10  | 358,585,548         | 5,392,794           | 152,803,063         | 139,003,506                 | 358,585,548         | 1,465,761           | 6,173,244           | 5,768,645           | 371,993,198        |
| 13    | Mar-10  | 359,938,908         | 5,395,758           | 152,842,701         | 140,665,145                 | 359,938,908         | 1,466,567           | 6,174,845           | 5,837,604           | 373,417,924        |
| 14    | Average | 352,094,912         | 5,378,501           | 152,807,925         | 131,162,093                 | 352,094,912         | 1,461,877           | 6,165,360           | 5,443,227           | 365,165,376        |

**Construction Work in Process (Account 1070).**

| Row # | a       | b                   | c                   | d                   | e                           | f                   | g                   | h                   | i                   | j                  |
|-------|---------|---------------------|---------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|       | Month   | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>SSU General | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Total<br>Tennessee |
| 22    | Mar-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 23    | Apr-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 24    | May-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 25    | Jun-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 26    | Jul-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 27    | Aug-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 28    | Sep-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 29    | Oct-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 30    | Nov-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 31    | Dec-09  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 32    | Jan-10  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 33    | Feb-10  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 34    | Mar-10  | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |
| 35    | Average | 5,037,190           | 374,564             | (114,989)           | 22,031,006                  | 5,037,190           | 101,806             | (4,646)             | 914,287             | 6,048,638          |

**Tennessee Distribution System  
Reallocation of Rate Base Items at Proforma Allocation Factors  
Twelve Months Ended March 31, 2010**

[illegible]

|    |                                                                                                              |              |              |              |              |              |              |              |              |              |              |            |
|----|--------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| 17 | Inventories- Gas Stored (Account 164'1).                                                                     |              |              |              |              |              |              |              |              |              |              |            |
| 18 | Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96 |              |              |              |              |              |              |              |              |              |              |            |
| 19 |                                                                                                              |              |              |              |              |              |              |              |              |              |              |            |
| 20 |                                                                                                              |              |              |              |              |              |              |              |              |              |              |            |
| 21 |                                                                                                              |              |              |              |              |              |              |              |              |              |              |            |
| 22 | Month                                                                                                        | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Total      |
| 23 |                                                                                                              | 093          | Tennessee    | MSBU         | 091          | 012          | SSU Customer | 002          | General      | 093          | 002          | Tennessee  |
| 24 | Mar-09                                                                                                       |              | 7,071,634    |              | 0            |              | 0            |              | 0            |              | 0            | 7,071,634  |
| 25 | Apr-09                                                                                                       |              | 2,063,233    |              | 0            |              | 0            |              | 0            |              | 0            | 2,063,233  |
| 26 | May-09                                                                                                       |              | 3,927,415    |              | 0            |              | 0            |              | 0            |              | 0            | 3,927,415  |
| 27 | Jun-09                                                                                                       |              | 7,015,615    |              | 0            |              | 0            |              | 0            |              | 0            | 7,015,615  |
| 28 | Jul-09                                                                                                       |              | 12,196,537   |              | 0            |              | 0            |              | 0            |              | 0            | 12,196,537 |
| 29 | Aug-09                                                                                                       |              | 17,296,771   |              | 0            |              | 0            |              | 0            |              | 0            | 17,296,771 |
| 30 | Sep-09                                                                                                       |              | 22,307,435   |              | 0            |              | 0            |              | 0            |              | 0            | 22,307,435 |
| 31 | Oct-09                                                                                                       |              | 26,014,820   |              | 0            |              | 0            |              | 0            |              | 0            | 26,014,820 |
| 32 | Nov-09                                                                                                       |              | 29,515,331   |              | 0            |              | 0            |              | 0            |              | 0            | 29,515,331 |
| 33 | Dec-09                                                                                                       |              | 27,119,140   |              | 0            |              | 0            |              | 0            |              | 0            | 27,119,140 |
| 34 | Jan-10                                                                                                       |              | 22,607,191   |              | 0            |              | 0            |              | 0            |              | 0            | 22,607,191 |
| 35 | Feb-10                                                                                                       |              | 15,044,200   |              | 0            |              | 0            |              | 0            |              | 0            | 15,044,200 |
|    | Mar-10                                                                                                       |              | 7,434,577    |              | 0            |              | 0            |              | 0            |              | 0            | 7,434,577  |
|    | Average                                                                                                      |              | 15,354,915   |              | 0            |              | 0            |              | 0            |              | 0            | 15,354,915 |

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended March 31, 2010**

| Row # | a                                  | b                                | c                           | d                                   | e                                  | f                           | g                             | h                            | i                            | j                  |
|-------|------------------------------------|----------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------------------|-------------------------------|------------------------------|------------------------------|--------------------|
|       |                                    |                                  |                             |                                     |                                    |                             |                               |                              |                              |                    |
|       | Customers Deposits (Account 2350). |                                  |                             |                                     |                                    |                             |                               |                              |                              |                    |
|       | Month                              | Service Area<br>093<br>Tennessee | Service Area<br>091<br>MSBU | Service Area<br>012<br>SSU Customer | Service Area<br>002<br>SSU General | Service Area<br>093<br>100% | Service Area<br>091<br>27.18% | Service Area<br>012<br>4.04% | Service Area<br>002<br>4.15% | Total<br>Tennessee |
| 1     | Mar-09                             | (4,723,042)                      | 0                           | 0                                   | 0                                  | (4,723,042)                 | 0                             | 0                            | 0                            | (4,723,042)        |
| 2     | Apr-09                             | (4,725,010)                      | 0                           | 0                                   | 0                                  | (4,725,010)                 | 0                             | 0                            | 0                            | (4,725,010)        |
| 3     | May-09                             | (4,726,979)                      | 0                           | 0                                   | 0                                  | (4,726,979)                 | 0                             | 0                            | 0                            | (4,726,979)        |
| 4     | Jun-09                             | (4,728,948)                      | 0                           | 0                                   | 0                                  | (4,728,948)                 | 0                             | 0                            | 0                            | (4,728,948)        |
| 5     | Jul-09                             | (4,730,919)                      | 0                           | 0                                   | 0                                  | (4,730,919)                 | 0                             | 0                            | 0                            | (4,730,919)        |
| 6     | Aug-09                             | (4,732,890)                      | 0                           | 0                                   | 0                                  | (4,732,890)                 | 0                             | 0                            | 0                            | (4,732,890)        |
| 7     | Sep-09                             | (4,734,862)                      | 0                           | 0                                   | 0                                  | (4,734,862)                 | 0                             | 0                            | 0                            | (4,734,862)        |
| 8     | Oct-09                             | (4,736,835)                      | 0                           | 0                                   | 0                                  | (4,736,835)                 | 0                             | 0                            | 0                            | (4,736,835)        |
| 9     | Nov-09                             | (4,738,808)                      | 0                           | 0                                   | 0                                  | (4,738,808)                 | 0                             | 0                            | 0                            | (4,738,808)        |
| 10    | Dec-09                             | (4,740,783)                      | 0                           | 0                                   | 0                                  | (4,740,783)                 | 0                             | 0                            | 0                            | (4,740,783)        |
| 11    | Jan-10                             | (4,742,758)                      | 0                           | 0                                   | 0                                  | (4,742,758)                 | 0                             | 0                            | 0                            | (4,742,758)        |
| 12    | Feb-10                             | (4,744,734)                      | 0                           | 0                                   | 0                                  | (4,744,734)                 | 0                             | 0                            | 0                            | (4,744,734)        |
| 13    | Mar-10                             | (4,746,711)                      | 0                           | 0                                   | 0                                  | (4,746,711)                 | 0                             | 0                            | 0                            | (4,746,711)        |
| 14    | Average                            | (4,734,868)                      | 0                           | 0                                   | 0                                  | (4,734,868)                 | 0                             | 0                            | 0                            | (4,734,868)        |

Accumulated Deferred FIT (Total Accounts 1900, 2820, 28: 13 month average balances.

|    | Month   | Service Area<br>093<br>Tennessee | Service Area<br>091<br>MSBU | Service Area<br>012<br>SSU Customer | Service Area<br>002<br>SSU General | Service Area<br>093<br>100% | Service Area<br>091<br>27.18% | Service Area<br>012<br>4.04% | Service Area<br>002<br>4.15% | Total<br>Tennessee |
|----|---------|----------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------------------|-------------------------------|------------------------------|------------------------------|--------------------|
| 22 | Mar-09  | (34,608,801)                     | (9,786,510)                 | 0                                   | (32,684,194)                       | (34,608,801)                | (2,659,974)                   | 0                            | (1,356,394)                  | (38,625,168)       |
| 23 | Apr-09  | (34,882,204)                     | (9,733,274)                 | 0                                   | (31,745,835)                       | (34,882,204)                | (2,645,504)                   | 0                            | (1,317,452)                  | (38,845,160)       |
| 24 | May-09  | (35,167,874)                     | (9,688,656)                 | 0                                   | (30,813,149)                       | (35,167,874)                | (2,633,377)                   | 0                            | (1,278,746)                  | (39,079,997)       |
| 25 | Jun-09  | (35,438,305)                     | (9,625,595)                 | 0                                   | (29,968,284)                       | (35,438,305)                | (2,616,237)                   | 0                            | (1,243,684)                  | (39,298,725)       |
| 26 | Jul-09  | (35,723,390)                     | (9,576,100)                 | 0                                   | (29,040,459)                       | (35,723,390)                | (2,602,784)                   | 0                            | (1,205,179)                  | (39,531,352)       |
| 27 | Aug-09  | (36,000,098)                     | (9,520,570)                 | 0                                   | (28,413,702)                       | (36,000,098)                | (2,587,691)                   | 0                            | (1,179,169)                  | (39,766,958)       |
| 28 | Sep-09  | (35,992,957)                     | (9,804,646)                 | 0                                   | (32,706,532)                       | (35,992,957)                | (2,664,903)                   | 0                            | (1,357,321)                  | (40,015,180)       |
| 29 | Oct-09  | (36,169,632)                     | (9,793,512)                 | 0                                   | (31,615,324)                       | (36,169,632)                | (2,661,877)                   | 0                            | (1,312,036)                  | (40,143,544)       |
| 30 | Nov-09  | (36,371,467)                     | (9,757,474)                 | 0                                   | (30,891,953)                       | (36,371,467)                | (2,652,081)                   | 0                            | (1,273,716)                  | (40,297,265)       |
| 31 | Dec-09  | (36,545,907)                     | (9,736,171)                 | 0                                   | (29,785,745)                       | (36,545,907)                | (2,646,291)                   | 0                            | (1,236,108)                  | (40,428,307)       |
| 32 | Jan-10  | (37,123,956)                     | (9,711,977)                 | 0                                   | (28,777,523)                       | (37,123,956)                | (2,639,715)                   | 0                            | (1,194,267)                  | (40,957,938)       |
| 33 | Feb-10  | (38,405,166)                     | (9,677,173)                 | 0                                   | (27,902,920)                       | (38,405,166)                | (2,630,266)                   | 0                            | (1,157,971)                  | (42,193,393)       |
| 34 | Mar-10  | (37,687,757)                     | (9,670,284)                 | 0                                   | (27,150,722)                       | (37,687,757)                | (2,628,383)                   | 0                            | (1,126,755)                  | (41,442,895)       |
| 35 | Average | (36,162,924)                     | (9,698,611)                 | 0                                   | (30,093,719)                       | (36,162,924)                | (2,636,082)                   | 0                            | (1,249,138)                  | (40,048,145)       |



**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended March 31, 2010**

| Row # | a                                                   | b            | c            | d            | e            | f            | g            | h            | i            | j         |
|-------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
|       |                                                     |              |              |              |              |              |              |              |              |           |
|       | Interest on Customer Deposits (Account 2370-26319). |              |              |              |              |              |              |              |              |           |
|       |                                                     | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Total     |
|       |                                                     | 093          | 091          | 012          | 002          | 093          | 091          | 012          | 002          | Tennessee |
|       | Month                                               | Tennessee    | MSBU         | SSU Customer | SSU General  | 100%         | 27.18%       | 4.04%        | 4.15%        |           |
| 1     | Mar-09                                              | (862,945)    | 1,071        | 0            | 0            | (862,945)    | 291          | 0            | 0            | (862,653) |
| 2     | Apr-09                                              | (868,877)    | 1,078        | 0            | 0            | (868,877)    | 293          | 0            | 0            | (868,584) |
| 3     | May-09                                              | (874,851)    | 1,086        | 0            | 0            | (874,851)    | 295          | 0            | 0            | (874,556) |
| 4     | Jun-09                                              | (880,866)    | 1,093        | 0            | 0            | (880,866)    | 297          | 0            | 0            | (880,568) |
| 5     | Jul-09                                              | (886,921)    | 1,101        | 0            | 0            | (886,921)    | 299          | 0            | 0            | (886,622) |
| 6     | Aug-09                                              | (893,019)    | 1,108        | 0            | 0            | (893,019)    | 301          | 0            | 0            | (892,718) |
| 7     | Sep-09                                              | (899,159)    | 1,116        | 0            | 0            | (899,159)    | 303          | 0            | 0            | (898,855) |
| 8     | Oct-09                                              | (905,340)    | 1,124        | 0            | 0            | (905,340)    | 305          | 0            | 0            | (905,035) |
| 9     | Nov-09                                              | (911,564)    | 1,131        | 0            | 0            | (911,564)    | 308          | 0            | 0            | (911,257) |
| 10    | Dec-09                                              | (917,831)    | 1,139        | 0            | 0            | (917,831)    | 310          | 0            | 0            | (917,522) |
| 11    | Jan-10                                              | (924,142)    | 1,147        | 0            | 0            | (924,142)    | 312          | 0            | 0            | (923,830) |
| 12    | Feb-10                                              | (930,495)    | 1,155        | 0            | 0            | (930,495)    | 314          | 0            | 0            | (930,181) |
| 13    | Mar-10                                              | (936,892)    | 1,163        | 0            | 0            | (936,892)    | 316          | 0            | 0            | (936,576) |
| 14    | Average                                             | (899,454)    | 1,116        | 0            | 0            | (899,454)    | 303          | 0            | 0            | (899,151) |

Net elimination of intercompany leased property

|    |         |              |              |              |              |              |              |              |              |           |
|----|---------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
|    |         | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Service Area | Total     |
|    |         | 093          | 091          | 012          | 002          | 093          | 091          | 012          | 002          | Tennessee |
|    | Month   | Tennessee    | MSBU         | SSU Customer | SSU General  | 100%         | 27.18%       | 4.04%        | 4.15%        |           |
| 22 | Mar-09  | 6,728,263    | 0            | 0            | 0            | 6,728,263    | 0            | 0            | 0            | 6,728,263 |
| 23 | Apr-09  | 6,708,460    | 0            | 0            | 0            | 6,708,460    | 0            | 0            | 0            | 6,708,460 |
| 24 | May-09  | 6,688,657    | 0            | 0            | 0            | 6,688,657    | 0            | 0            | 0            | 6,688,657 |
| 25 | Jun-09  | 6,668,854    | 0            | 0            | 0            | 6,668,854    | 0            | 0            | 0            | 6,668,854 |
| 26 | Jul-09  | 6,649,051    | 0            | 0            | 0            | 6,649,051    | 0            | 0            | 0            | 6,649,051 |
| 27 | Aug-09  | 6,629,248    | 0            | 0            | 0            | 6,629,248    | 0            | 0            | 0            | 6,629,248 |
| 28 | Sep-09  | 6,609,445    | 0            | 0            | 0            | 6,609,445    | 0            | 0            | 0            | 6,609,445 |
| 29 | Oct-09  | 6,589,642    | 0            | 0            | 0            | 6,589,642    | 0            | 0            | 0            | 6,589,642 |
| 30 | Nov-09  | 6,569,839    | 0            | 0            | 0            | 6,569,839    | 0            | 0            | 0            | 6,569,839 |
| 31 | Dec-09  | 6,550,036    | 0            | 0            | 0            | 6,550,036    | 0            | 0            | 0            | 6,550,036 |
| 32 | Jan-10  | 6,530,233    | 0            | 0            | 0            | 6,530,233    | 0            | 0            | 0            | 6,530,233 |
| 33 | Feb-10  | 6,510,430    | 0            | 0            | 0            | 6,510,430    | 0            | 0            | 0            | 6,510,430 |
| 34 | Mar-10  | 6,490,627    | 0            | 0            | 0            | 6,490,627    | 0            | 0            | 0            | 6,490,627 |
| 35 | Average | 6,609,445    | 0            | 0            | 0            | 6,609,445    | 0            | 0            | 0            | 6,609,445 |

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended March 31, 2010**

| Row # | a       | b                                                            | c                   | d                   | e                   | f                   | g                   | h                   | i                   | j                  |
|-------|---------|--------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|       |         | Unamortized Maryland Way Gain<br>- per amortization schedule |                     |                     |                     |                     |                     |                     |                     |                    |
|       |         | Service Area<br>093                                          | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Total<br>Tennessee |
|       | Month   | Tennessee                                                    | MSBU                | SSU Customer        | SSU General         | 100%                | 27.18%              | 4.04%               | 4.15%               |                    |
| 1     | Mar-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 2     | Apr-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 3     | May-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 4     | Jun-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 5     | Jul-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 6     | Aug-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 7     | Sep-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 8     | Oct-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 9     | Nov-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 10    | Dec-09  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 11    | Jan-10  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 12    | Feb-10  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 13    | Mar-10  | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |
| 14    | Average | 0                                                            | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   | 0                  |

**Tennessee Distribution System  
Reallocation of Rate Base Items at Proforma Allocation Factors  
Twelve Months Ended June 30, 2008**

| Row #                                                         | a                   | b                   | c                   | d                   | e                  | f                         | g                   | h                   | i                   | j           |
|---------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------------|---------------------|---------------------|---------------------|-------------|
|                                                               | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | SSU Customer<br>012 | SSU General<br>002 | Alloc.<br>Factors<br>FY07 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 |             |
|                                                               | Tennessee           | MSBU                |                     |                     |                    | FY08                      | 27.17%              | 4.09%               | 4.13%               | Total       |
|                                                               | Month               | Tennessee           |                     |                     |                    |                           | 27.18%              | 4.04%               | 4.15%               | Tennessee   |
| Gas Plant in Service (Account 101) 13 month average Balances. |                     |                     |                     |                     |                    |                           |                     |                     |                     |             |
| 1                                                             | Jun-07              | 311,730,192         | 6,931,255           | 148,526,459         | 92,494,579         | 311,730,192               | 1,883,222           | 6,074,732           | 3,820,026           | 323,508,172 |
| 2                                                             | Jul-07              | 312,363,637         | 6,930,006           | 148,525,981         | 92,498,918         | 312,363,637               | 1,882,883           | 6,074,713           | 3,820,205           | 324,141,438 |
| 3                                                             | Aug-07              | 314,090,967         | 6,943,713           | 148,525,981         | 93,464,345         | 314,090,967               | 1,886,607           | 6,074,713           | 3,860,077           | 325,912,363 |
| 4                                                             | Sep-07              | 315,900,693         | 6,937,175           | 148,525,981         | 98,805,350         | 315,900,693               | 1,884,831           | 6,074,713           | 4,080,661           | 327,940,897 |
| 5                                                             | Oct-07              | 322,823,502         | 6,937,175           | 148,525,981         | 98,884,448         | 322,823,502               | 1,885,524           | 6,000,450           | 4,103,705           | 334,813,180 |
| 6                                                             | Nov-07              | 323,798,782         | 6,937,175           | 148,525,981         | 99,028,428         | 323,798,782               | 1,885,524           | 6,000,450           | 4,109,680           | 335,784,435 |
| 7                                                             | Dec-07              | 326,116,926         | 6,926,616           | 148,525,981         | 105,947,447        | 326,116,926               | 1,882,654           | 6,000,450           | 4,438,319           | 338,438,349 |
| 8                                                             | Jan-08              | 326,927,438         | 7,422,234           | 152,253,564         | 103,264,398        | 326,927,438               | 2,017,363           | 6,151,044           | 4,285,473           | 339,381,317 |
| 9                                                             | Feb-08              | 327,885,379         | 7,422,234           | 152,253,564         | 103,312,419        | 327,885,379               | 2,017,363           | 6,151,044           | 4,287,466           | 340,341,252 |
| 10                                                            | Mar-08              | 329,225,103         | 7,422,234           | 152,253,564         | 103,338,420        | 329,225,103               | 2,017,363           | 6,151,044           | 4,288,544           | 341,682,055 |
| 11                                                            | Apr-08              | 330,367,809         | 5,814,846           | 152,038,894         | 103,285,193        | 330,367,809               | 1,580,475           | 6,142,371           | 4,286,336           | 342,375,991 |
| 12                                                            | May-08              | 331,204,546         | 5,350,450           | 152,038,894         | 103,322,151        | 331,204,546               | 1,454,252           | 6,142,371           | 4,287,869           | 343,089,039 |
| 13                                                            | Jun-08              | 333,429,030         | 5,350,450           | 152,143,302         | 104,436,247        | 333,429,030               | 1,454,252           | 6,146,589           | 4,334,104           | 345,363,975 |
| 14                                                            | average             | 323,528,000         | 6,717,351           | 150,204,933         | 100,237,103        | 323,528,000               | 1,825,563           | 6,091,129           | 4,154,036           | 335,598,728 |

[illegible]

**Tennessee Distribution System  
Reallocation of Rate Base Items at Proforma Allocation Factors  
Twelve Months Ended June 30, 2008**

| Row #                                        | a                | b                | c                | d                | e              | f                | g                | h                | i                | j         |
|----------------------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|-----------|
|                                              | Service Area 093 | Service Area 091 | Service Area 012 | Service Area 002 | Alloc. Factors | Service Area 083 | Service Area 091 | Service Area 012 | Service Area 002 |           |
|                                              | Tennessee        | MSBU             | SSU Customer     | SSU General      | FY07           | 100%             | 27.17%           | 4.09%            | 4.13%            | Total     |
|                                              | Month            | Tennessee        | MSBU             | SSU Customer     | FY08           | 100%             | 27.18%           | 4.04%            | 4.15%            | Tennessee |
| Inventories- Plant Materials (Account 1540). |                  |                  |                  |                  |                |                  |                  |                  |                  |           |
| 1                                            | Jun-07           | 0                | 129,253          | 0                | 0              | 0                | 35,118           | 0                | 0                | 35,118    |
| 2                                            | Jul-07           | 0                | 129,253          | 0                | 0              | 0                | 35,118           | 0                | 0                | 35,118    |
| 3                                            | Aug-07           | 0                | 125,889          | 0                | 0              | 0                | 34,204           | 0                | 0                | 34,204    |
| 4                                            | Sep-07           | 0                | 125,672          | 0                | 0              | 0                | 34,145           | 0                | 0                | 34,145    |
| 5                                            | Oct-07           | 0                | 125,672          | 0                | 0              | 0                | 34,158           | 0                | 0                | 34,158    |
| 6                                            | Nov-07           | 0                | 125,672          | 0                | 0              | 0                | 34,158           | 0                | 0                | 34,158    |
| 7                                            | Dec-07           | 0                | 125,672          | 0                | 0              | 0                | 34,158           | 0                | 0                | 34,158    |
| 8                                            | Jan-08           | 0                | 125,672          | 0                | 0              | 0                | 34,158           | 0                | 0                | 34,158    |
| 9                                            | Feb-08           | 0                | 101,440          | 0                | 0              | 0                | 27,571           | 0                | 0                | 27,571    |
| 10                                           | Mar-08           | 0                | 101,440          | 0                | 0              | 0                | 27,571           | 0                | 0                | 27,571    |
| 11                                           | Apr-08           | 0                | 101,440          | 0                | 0              | 0                | 27,571           | 0                | 0                | 27,571    |
| 12                                           | May-08           | 0                | 101,440          | 0                | 0              | 0                | 27,571           | 0                | 0                | 27,571    |
| 13                                           | Jun-08           | 0                | 99,609           | 0                | 0              | 0                | 27,074           | 0                | 0                | 27,074    |
| 14                                           | average          | 0                | 116,779          | 0                | 0              | 0                | 31,737           | 0                | 0                | 31,737    |

Inventories- Plant Materials (Account 1540).

Inventories- Gas Stored (Account 1641).

**Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96**

[illegible]

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended June 30, 2008**

| Row #                                     | a       | b                   | c                   | d                   | e                   | f                 | g                   | h                   | i                   | j           |
|-------------------------------------------|---------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------|
|                                           | Month   | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Alloc.<br>Factors | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Total       |
|                                           |         | Tennessee           | MSBU                | SSU Customer        | SSU General         | FY07              | 27.17%              | 4.09%               | 4.13%               | Tennessee   |
|                                           |         |                     |                     |                     |                     |                   |                     |                     |                     |             |
| <b>Customers Deposits (Account 2350):</b> |         |                     |                     |                     |                     |                   |                     |                     |                     |             |
| 1                                         | Jun-07  | (6,202,336)         | 0                   | 0                   | 0                   | (6,202,336)       | 0                   | 0                   | 0                   | (6,202,336) |
| 2                                         | Jul-07  | (6,032,325)         | 0                   | 0                   | 0                   | (6,032,325)       | 0                   | 0                   | 0                   | (6,032,325) |
| 3                                         | Aug-07  | (5,867,312)         | 0                   | 0                   | 0                   | (5,867,312)       | 0                   | 0                   | 0                   | (5,867,312) |
| 4                                         | Sep-07  | (5,764,800)         | 0                   | 0                   | 0                   | (5,764,800)       | 0                   | 0                   | 0                   | (5,764,800) |
| 5                                         | Oct-07  | (5,787,373)         | 0                   | 0                   | 0                   | (5,787,373)       | 0                   | 0                   | 0                   | (5,787,373) |
| 6                                         | Nov-07  | (5,818,512)         | 0                   | 0                   | 0                   | (5,818,512)       | 0                   | 0                   | 0                   | (5,818,512) |
| 7                                         | Dec-07  | (5,740,030)         | 0                   | 0                   | 0                   | (5,740,030)       | 0                   | 0                   | 0                   | (5,740,030) |
| 8                                         | Jan-08  | (5,679,738)         | 0                   | 0                   | 0                   | (5,679,738)       | 0                   | 0                   | 0                   | (5,679,738) |
| 9                                         | Feb-08  | (5,612,558)         | 0                   | 0                   | 0                   | (5,612,558)       | 0                   | 0                   | 0                   | (5,612,558) |
| 10                                        | Mar-08  | (5,504,488)         | 0                   | 0                   | 0                   | (5,504,488)       | 0                   | 0                   | 0                   | (5,504,488) |
| 11                                        | Apr-08  | (5,364,984)         | 0                   | 0                   | 0                   | (5,364,984)       | 0                   | 0                   | 0                   | (5,364,984) |
| 12                                        | May-08  | (5,234,276)         | 0                   | 0                   | 0                   | (5,234,276)       | 0                   | 0                   | 0                   | (5,234,276) |
| 13                                        | Jun-08  | (5,100,055)         | 0                   | 0                   | 0                   | (5,100,055)       | 0                   | 0                   | 0                   | (5,100,055) |
| 14                                        | average | (5,669,907)         | 0                   | 0                   | 0                   | (5,669,907)       | 0                   | 0                   | 0                   | (5,669,907) |

**Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830):**

|    |         |              |             |   |              |              |             |   |             |              |
|----|---------|--------------|-------------|---|--------------|--------------|-------------|---|-------------|--------------|
| 19 | Jun-07  | (31,402,282) | 2,061,910   | 0 | (47,519,820) | (31,402,282) | 565,655     | 0 | (1,962,569) | (32,799,196) |
| 20 | Jul-07  | (31,402,282) | 2,061,910   | 0 | (47,569,747) | (31,402,282) | 565,655     | 0 | (1,964,631) | (32,801,258) |
| 21 | Aug-07  | (31,402,282) | 2,061,910   | 0 | (47,539,801) | (31,402,282) | 565,655     | 0 | (1,963,394) | (32,800,021) |
| 22 | Sep-07  | (33,188,577) | 4,251,697   | 0 | (28,907,910) | (33,188,577) | 1,155,186   | 0 | (1,193,897) | (33,227,288) |
| 23 | Oct-07  | (33,188,577) | 4,251,697   | 0 | (28,608,945) | (33,188,577) | 1,155,611   | 0 | (1,228,771) | (33,261,737) |
| 24 | Nov-07  | (33,188,577) | 4,251,697   | 0 | (30,255,523) | (33,188,577) | 1,155,611   | 0 | (1,255,604) | (33,288,570) |
| 25 | Dec-07  | (33,507,933) | 4,268,180   | 0 | (35,240,290) | (33,507,933) | 1,160,091   | 0 | (1,462,472) | (33,810,314) |
| 26 | Jan-08  | (33,507,933) | 4,268,180   | 0 | (34,838,423) | (33,507,933) | 1,160,091   | 0 | (1,445,795) | (33,793,636) |
| 27 | Feb-08  | (33,507,933) | 4,268,180   | 0 | (34,321,704) | (33,507,933) | 1,160,091   | 0 | (1,424,351) | (33,772,192) |
| 28 | Mar-08  | (32,825,422) | (9,330,409) | 0 | (34,230,764) | (32,825,422) | (2,536,005) | 0 | (1,420,577) | (36,782,004) |
| 29 | Apr-08  | (32,825,422) | (9,330,409) | 0 | (34,240,481) | (32,825,422) | (2,536,005) | 0 | (1,420,980) | (36,762,407) |
| 30 | May-08  | (32,825,422) | (9,330,409) | 0 | (34,936,618) | (32,825,422) | (2,536,005) | 0 | (1,449,878) | (36,811,305) |
| 31 | Jun-08  | (32,825,422) | (7,832,525) | 0 | (31,470,000) | (32,825,422) | (2,128,880) | 0 | (1,306,005) | (36,260,307) |
| 32 | average | (32,738,313) | (309,107)   | 0 | (36,206,171) | (32,738,313) | (84,086)    | 0 | (1,499,917) | (34,322,326) |

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended June 30, 2008**

| Row #                                    | a            | b             | c            | d            | e            | f             | g            | h            | i            | j             |
|------------------------------------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|
|                                          | Service Area | Service Area  | Service Area | Service Area | Service Area | Service Area  | Service Area | Service Area | Service Area |               |
|                                          | 093          | 081           | 012          | 002          | 093          | 091           | 012          | 002          |              |               |
|                                          | Tennessee    | MSBU          | SSU Customer | SSU General  | 100%         | 27.17%        | 4.09%        | 4.13%        | Total        | Tennessee     |
|                                          | Month        |               |              |              | FY07         | FY08          |              |              |              |               |
| Accumulated Depreciation (Account 1060). |              |               |              |              |              |               |              |              |              |               |
| 1                                        | Jun-07       | (133,840,874) | (4,825,163)  | (82,186,092) | (44,378,029) | (133,840,874) | (1,310,997)  | (3,361,411)  | (1,832,813)  | (140,346,095) |
| 2                                        | Jul-07       | (134,326,651) | (4,864,980)  | (83,397,814) | (45,006,515) | (134,326,651) | (1,321,815)  | (3,410,971)  | (1,858,769)  | (140,918,206) |
| 3                                        | Aug-07       | (135,220,098) | (4,903,408)  | (84,531,616) | (45,625,251) | (135,220,098) | (1,332,256)  | (3,457,343)  | (1,884,323)  | (141,894,020) |
| 4                                        | Sep-07       | (135,971,452) | (4,931,613)  | (85,839,335) | (46,586,237) | (135,971,452) | (1,339,919)  | (3,510,829)  | (1,924,012)  | (142,746,211) |
| 5                                        | Oct-07       | (136,903,037) | (4,966,264)  | (87,015,842) | (47,319,600) | (136,903,037) | (1,349,831)  | (3,515,440)  | (1,963,763)  | (143,732,071) |
| 6                                        | Nov-07       | (137,833,104) | (5,000,817)  | (88,180,757) | (48,052,105) | (137,833,104) | (1,359,222)  | (3,562,503)  | (1,994,162)  | (144,748,991) |
| 7                                        | Dec-07       | (138,352,523) | (5,023,999)  | (89,356,451) | (48,816,081) | (138,352,523) | (1,365,523)  | (3,610,001)  | (2,025,867)  | (145,363,914) |
| 8                                        | Jan-08       | (138,954,695) | (5,060,724)  | (90,888,198) | (49,271,686) | (138,954,695) | (1,375,505)  | (3,671,883)  | (2,044,775)  | (146,046,888) |
| 9                                        | Feb-08       | (139,299,348) | (5,084,930)  | (92,100,427) | (50,014,556) | (139,299,348) | (1,384,802)  | (3,720,857)  | (2,075,604)  | (146,480,612) |
| 10                                       | Mar-08       | (139,861,514) | (5,123,135)  | (93,311,596) | (50,702,400) | (139,861,514) | (1,394,099)  | (3,769,788)  | (2,104,150)  | (147,129,551) |
| 11                                       | Apr-08       | (140,451,520) | (3,707,994)  | (94,307,328) | (51,000,153) | (140,451,520) | (1,007,833)  | (3,810,016)  | (2,116,506)  | (147,385,875) |
| 12                                       | May-08       | (141,020,537) | (3,729,609)  | (95,516,720) | (51,725,034) | (141,020,537) | (1,013,708)  | (3,858,875)  | (2,146,589)  | (148,039,709) |
| 13                                       | Jun-08       | (141,491,647) | (3,750,177)  | (96,739,759) | (52,594,512) | (141,491,647) | (1,019,298)  | (3,908,286)  | (2,182,672)  | (148,601,904) |
| 14                                       | average      | (137,963,615) | (4,691,447)  | (89,490,149) | (48,545,551) | (137,963,615) | (1,274,985)  | (3,628,323)  | (2,011,847)  | (144,878,770) |

## Customers Advances (Account 2520).

|    |         |          |        |   |   |          |       |   |   |          |
|----|---------|----------|--------|---|---|----------|-------|---|---|----------|
| 19 | Jun-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,656 | 0 | 0 | (55,265) |
| 20 | Jul-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,656 | 0 | 0 | (55,265) |
| 21 | Aug-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,656 | 0 | 0 | (55,265) |
| 22 | Sep-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,656 | 0 | 0 | (55,265) |
| 23 | Oct-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 24 | Nov-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 25 | Dec-07  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 26 | Jan-08  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 27 | Feb-08  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 28 | Mar-08  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 29 | Apr-08  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 30 | May-08  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 31 | Jun-08  | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,660 | 0 | 0 | (55,261) |
| 32 | average | (64,921) | 35,541 | 0 | 0 | (64,921) | 9,659 | 0 | 0 | (55,262) |

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended June 30, 2008**

| Row #                                               | a       | b                   | c                   | d                   | e                   | f                 | g                   | h                   | i                   | j                   |           |
|-----------------------------------------------------|---------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-----------|
|                                                     | Month   | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Alloc.<br>Factors | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Total     |
|                                                     |         | Tennessee           | MSBU                | SSU Customer        | SSU General         | FY07              | 100%                | 27.17%              | 4.09%               | 4.13%               | Tennessee |
|                                                     |         |                     |                     |                     | FY08                |                   | 100%                | 27.18%              | 4.04%               | 4.15%               |           |
| Interest on Customer Deposits (Account 2370-26919). |         |                     |                     |                     |                     |                   |                     |                     |                     |                     |           |
| 1                                                   | Jun-07  | (706,579)           | 141                 | 0                   | 0                   |                   | (706,579)           | 38                  | 0                   | 0                   | (706,541) |
| 2                                                   | Jul-07  | (716,009)           | 77                  | 0                   | 0                   |                   | (716,009)           | 21                  | 0                   | 0                   | (715,988) |
| 3                                                   | Aug-07  | (725,928)           | 26                  | 0                   | 0                   |                   | (725,928)           | 7                   | 0                   | 0                   | (725,921) |
| 4                                                   | Sep-07  | (736,915)           | (131)               | 0                   | 0                   |                   | (736,915)           | (36)                | 0                   | 0                   | (736,951) |
| 5                                                   | Oct-07  | (747,692)           | (183)               | 0                   | 0                   |                   | (747,692)           | (50)                | 0                   | 0                   | (747,742) |
| 6                                                   | Nov-07  | (762,196)           | 915                 | 0                   | 0                   |                   | (762,196)           | 249                 | 0                   | 0                   | (761,947) |
| 7                                                   | Dec-07  | (799,957)           | 894                 | 0                   | 0                   |                   | (799,957)           | 243                 | 0                   | 0                   | (799,714) |
| 8                                                   | Jan-08  | (805,343)           | 933                 | 0                   | 0                   |                   | (805,343)           | 254                 | 0                   | 0                   | (805,089) |
| 9                                                   | Feb-08  | (824,058)           | 959                 | 0                   | 0                   |                   | (824,058)           | 261                 | 0                   | 0                   | (823,797) |
| 10                                                  | Mar-08  | (833,102)           | 1,002               | 0                   | 0                   |                   | (833,102)           | 272                 | 0                   | 0                   | (832,830) |
| 11                                                  | Apr-08  | (843,096)           | 1,005               | 0                   | 0                   |                   | (843,096)           | 273                 | 0                   | 0                   | (842,823) |
| 12                                                  | May-08  | (848,516)           | 1,025               | 0                   | 0                   |                   | (848,516)           | 279                 | 0                   | 0                   | (848,239) |
| 13                                                  | Jun-08  | (852,665)           | 1,011               | 0                   | 0                   |                   | (852,665)           | 275                 | 0                   | 0                   | (852,390) |
| 14                                                  | average | (784,774)           | 590                 | 0                   | 0                   |                   | (784,774)           | 160                 | 0                   | 0                   | (784,613) |

Net elimination of intercompany leased property

|    |         |           |   |   |   |  |           |   |   |   |           |
|----|---------|-----------|---|---|---|--|-----------|---|---|---|-----------|
| 19 | Jun-07  | 7,144,120 | 0 | 0 | 0 |  | 7,144,120 | 0 | 0 | 0 | 7,144,120 |
| 20 | Jul-07  | 7,124,318 | 0 | 0 | 0 |  | 7,124,318 | 0 | 0 | 0 | 7,124,318 |
| 21 | Aug-07  | 7,104,515 | 0 | 0 | 0 |  | 7,104,515 | 0 | 0 | 0 | 7,104,515 |
| 22 | Sep-07  | 7,084,633 | 0 | 0 | 0 |  | 7,084,633 | 0 | 0 | 0 | 7,084,633 |
| 23 | Oct-07  | 7,064,910 | 0 | 0 | 0 |  | 7,064,910 | 0 | 0 | 0 | 7,064,910 |
| 24 | Nov-07  | 7,045,188 | 0 | 0 | 0 |  | 7,045,188 | 0 | 0 | 0 | 7,045,188 |
| 25 | Dec-07  | 7,025,305 | 0 | 0 | 0 |  | 7,025,305 | 0 | 0 | 0 | 7,025,305 |
| 26 | Jan-08  | 7,005,503 | 0 | 0 | 0 |  | 7,005,503 | 0 | 0 | 0 | 7,005,503 |
| 27 | Feb-08  | 6,985,700 | 0 | 0 | 0 |  | 6,985,700 | 0 | 0 | 0 | 6,985,700 |
| 28 | Mar-08  | 6,965,898 | 0 | 0 | 0 |  | 6,965,898 | 0 | 0 | 0 | 6,965,898 |
| 29 | Apr-08  | 6,946,095 | 0 | 0 | 0 |  | 6,946,095 | 0 | 0 | 0 | 6,946,095 |
| 30 | May-08  | 6,926,293 | 0 | 0 | 0 |  | 6,926,293 | 0 | 0 | 0 | 6,926,293 |
| 31 | Jun-08  | 6,906,490 | 0 | 0 | 0 |  | 6,906,490 | 0 | 0 | 0 | 6,906,490 |
| 32 | average | 7,025,305 | 0 | 0 | 0 |  | 7,025,305 | 0 | 0 | 0 | 7,025,305 |

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended June 30, 2008**

| Row # | a                             | b                   | c                   | d                   | e                   | f                   | g                   | h                   | i                   | j         |
|-------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------|
|       | Month                         | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Service Area<br>093 | Service Area<br>091 | Service Area<br>012 | Service Area<br>002 | Total     |
|       |                               | Tennessee           | MSBU                | SSU Customer        | SSU General         | FY07                | FY08                | 4.09%               | 4.15%               | Tennessee |
| 1     | Unamortized Maryland Way Gain |                     |                     |                     |                     |                     |                     |                     |                     |           |
| 2     | - per amortization schedule   |                     |                     |                     |                     |                     |                     |                     |                     |           |
| 3     | Jun-07                        | (23,647)            | 0                   | 0                   | 0                   | (23,647)            | 0                   | 0                   | 0                   | (23,647)  |
| 4     | Jul-07                        | (21,960)            | 0                   | 0                   | 0                   | (21,960)            | 0                   | 0                   | 0                   | (21,960)  |
| 5     | Aug-07                        | (20,273)            | 0                   | 0                   | 0                   | (20,273)            | 0                   | 0                   | 0                   | (20,273)  |
| 6     | Sep-07                        | (18,586)            | 0                   | 0                   | 0                   | (18,586)            | 0                   | 0                   | 0                   | (18,586)  |
| 7     | Oct-07                        | (16,899)            | 0                   | 0                   | 0                   | (16,899)            | 0                   | 0                   | 0                   | (16,899)  |
| 8     | Nov-07                        | (15,212)            | 0                   | 0                   | 0                   | (15,212)            | 0                   | 0                   | 0                   | (15,212)  |
| 9     | Dec-07                        | (13,525)            | 0                   | 0                   | 0                   | (13,525)            | 0                   | 0                   | 0                   | (13,525)  |
| 10    | Jan-08                        | (11,838)            | 0                   | 0                   | 0                   | (11,838)            | 0                   | 0                   | 0                   | (11,838)  |
| 11    | Feb-08                        | (10,151)            | 0                   | 0                   | 0                   | (10,151)            | 0                   | 0                   | 0                   | (10,151)  |
| 12    | Mar-08                        | (8,464)             | 0                   | 0                   | 0                   | (8,464)             | 0                   | 0                   | 0                   | (8,464)   |
| 13    | Apr-08                        | (6,777)             | 0                   | 0                   | 0                   | (6,777)             | 0                   | 0                   | 0                   | (6,777)   |
| 14    | May-08                        | (5,090)             | 0                   | 0                   | 0                   | (5,090)             | 0                   | 0                   | 0                   | (5,090)   |
| 15    | Jun-08                        | (3,403)             | 0                   | 0                   | 0                   | (3,403)             | 0                   | 0                   | 0                   | (3,403)   |
| 16    | average                       | (13,525)            | 0                   | 0                   | 0                   | (13,525)            | 0                   | 0                   | 0                   | (13,525)  |

**Tennessee Distribution System  
Rate Case Expense  
Twelve Months Ended March 31, 2010**

Test Year - 13 month Average Balances

| Line<br>Number | Month   | Contested Case<br>Docket No. 05-00258 | 2007 Rate Case<br>Docket No. 07-00105 | Proposed<br>Rate Case Expenses | Total<br>Expense |
|----------------|---------|---------------------------------------|---------------------------------------|--------------------------------|------------------|
| 1              | Jun-07  | 128,334                               | 0                                     | 0                              |                  |
| 2              | Jul-07  | 123,750                               | 0                                     | 0                              |                  |
| 3              | Aug-07  | 119,167                               | 0                                     | 0                              |                  |
| 4              | Sep-07  | 114,584                               | 0                                     | 0                              |                  |
| 5              | Oct-07  | 110,000                               | 0                                     | 0                              |                  |
| 6              | Nov-07  | 105,417                               | 376,350                               | 0                              |                  |
| 7              | Dec-07  | 100,833                               | 365,598                               | 0                              |                  |
| 8              | Jan-08  | 96,250                                | 354,845                               | 0                              |                  |
| 9              | Feb-08  | 91,667                                | 344,092                               | 0                              |                  |
| 10             | Mar-08  | 87,083                                | 333,339                               | 0                              |                  |
| 11             | Apr-08  | 82,500                                | 322,586                               | 0                              |                  |
| 12             | May-08  | 77,917                                | 311,833                               | 0                              |                  |
| 13             | Jun-08  | 73,333                                | 301,080                               | 0                              |                  |
| 14             | Average | 100,833                               | 208,440                               | 0                              | 309,274          |

Attrition Year - 13 month Average Balances

| Line<br>Number | Month   | Contested Case<br>Docket No. 05-00258 | 2007 Rate Case<br>Docket No. 07-00105 | Proposed<br>Rate Case Expenses |         |
|----------------|---------|---------------------------------------|---------------------------------------|--------------------------------|---------|
| 15             | Mar-09  | 32,083                                | 204,305                               | 450,000                        |         |
| 16             | Apr-09  | 27,500                                | 193,552                               | 431,250                        |         |
| 17             | May-09  | 22,917                                | 182,799                               | 412,500                        |         |
| 18             | Jun-09  | 18,333                                | 172,046                               | 393,750                        |         |
| 19             | Jul-09  | 13,750                                | 161,293                               | 375,000                        |         |
| 20             | Aug-09  | 9,167                                 | 150,540                               | 356,250                        |         |
| 21             | Sep-09  | 4,583                                 | 139,787                               | 337,500                        |         |
| 22             | Oct-09  | 0                                     | 129,034                               | 318,750                        |         |
| 23             | Nov-09  | 0                                     | 118,282                               | 300,000                        |         |
| 24             | Dec-09  | 0                                     | 107,529                               | 281,250                        |         |
| 25             | Jan-10  | 0                                     | 96,776                                | 262,500                        |         |
| 26             | Feb-10  | 0                                     | 86,023                                | 243,750                        |         |
| 27             | Mar-10  | 0                                     | 75,270                                | 225,000                        |         |
| 28             | Average | 9,872                                 | 139,787                               | 337,500                        | 487,159 |

**Tennessee Distribution System**  
**Computation of State Excise & Federal Income Taxes**  
**Twelve Months Ended March 31, 2010**

| Line<br>No. | Description<br>(a)                                   | Test Year [1]<br>(b) | Change<br>(c) | Attrition<br>Year<br>(d) |
|-------------|------------------------------------------------------|----------------------|---------------|--------------------------|
| 1           | Required Return                                      | \$15,902,349         | \$1,272,103   | \$17,174,452             |
| 2           |                                                      |                      |               |                          |
| 3           | Interest Deduction                                   | 5,554,324            | \$444,317     | 5,998,641                |
| 4           |                                                      |                      |               |                          |
| 5           | Equity Portion of Return                             | 10,348,025           | \$827,786     | 11,175,811               |
| 6           |                                                      |                      |               |                          |
| 7           | Application of Tax Rate to Equity Return - Tennessee | 6.5% 672,622         | \$53,806      | 726,428                  |
| 8           |                                                      |                      |               |                          |
| 9           | Application of Tax Rate to Equity Return - Federal   | 35% \$3,386,391      | \$270,893     | \$3,657,284              |
| 10          |                                                      |                      |               |                          |
| 11          |                                                      | \$4,059,013          | \$324,699     | \$4,383,712              |
| 12          |                                                      |                      |               |                          |
| 13          | Tax Expansion Factor                                 | 1.64541              | 1.64541       | 1.64541                  |
| 14          |                                                      |                      |               |                          |
| 15          | Income Tax Liability                                 | \$6,678,741          | \$534,263     | \$7,213,004              |
| 16          |                                                      |                      |               |                          |
| 17          | Less: ITC Amortization                               | \$83,700             | (\$27,781)    | \$55,919                 |
| 18          |                                                      |                      |               |                          |
| 19          | Total Income Tax Liability                           | \$6,595,041          | \$562,044     | \$7,157,085              |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System  
Overall Cost of Capital  
Twelve Months Ended March 31, 2010**

| Line<br>No. | Description            | Percent              | Cost Rate     | Overall Cost<br>of Capital |
|-------------|------------------------|----------------------|---------------|----------------------------|
|             | (a)                    | (b)                  | (c)           | (d)                        |
| 1           | Long Term Debt Capital | 50.00%               | 6.27%         | 3.14%                      |
| 2           | Equity Capital         | <u>50.00%</u>        | <u>11.70%</u> | <u>5.85%</u>               |
| 3           |                        |                      |               |                            |
| 4           | Total Capital          | <u><u>100.0%</u></u> |               | <u><u>8.99%</u></u>        |

**Tennessee Distribution System  
Rate of Return  
Twelve Months Ended March 31, 2010**

| Line No. | Description                         | Reference | Test Year [1]        | Change            | Attrition Year       | Ratemaking Adjustments | Adjusted Amount      |
|----------|-------------------------------------|-----------|----------------------|-------------------|----------------------|------------------------|----------------------|
|          | (a)                                 | (b)       | (c)                  | (d)               | (e)                  | (f)                    | (g)                  |
| 1        | Total Revenues                      | Sch. 2    | \$ 169,593,669       | \$ 1,689,847      | \$171,283,516        | -                      | \$171,283,516        |
| 2        |                                     |           |                      |                   |                      |                        |                      |
| 3        | Gas Cost                            | Sch. 3    | 119,882,621          | -                 | 119,882,621          | -                      | 119,882,621          |
| 4        |                                     |           |                      |                   |                      |                        |                      |
| 5        | Operation & Maintenance Expense     | Sch. 4    | 15,875,328           | 2,225,063         | 18,100,391           | (531,996)              | 17,568,395           |
| 6        |                                     |           |                      |                   |                      |                        |                      |
| 7        | Taxes Other Than Income Taxes       | Sch. 5    | 6,847,730            | (619,714)         | 6,228,016            | -                      | 6,228,016            |
| 8        |                                     |           |                      |                   |                      |                        |                      |
| 9        | Depreciation & Amortization Expense | Sch. 6    | 10,213,918           | (1,121,233)       | 9,092,685            | 220,107                | 9,312,793            |
| 10       |                                     |           |                      |                   |                      |                        |                      |
| 11       | Federal Income and State Excise Tax | Wp 10-1   | 4,239,466            | 471,770           | 4,711,236            | (42,768)               | 4,668,468            |
| 12       |                                     |           |                      |                   |                      |                        |                      |
| 13       | Interest on Customer Deposits       | Wp 1-1    | 340,194              | 50,432            | 390,627              | 0                      | 390,627              |
| 14       |                                     |           |                      |                   |                      |                        |                      |
| 15       | Return on Rate Base                 |           | <u>\$ 12,194,412</u> | <u>\$ 683,528</u> | <u>\$ 12,877,940</u> | <u>\$ 354,657</u>      | <u>\$ 13,232,597</u> |
| 16       |                                     |           |                      |                   |                      |                        |                      |
| 17       | Total Rate Base                     | Sch. 7    | 176,889,311          | 7,540,752         | 184,430,063          | 6,609,445              | 191,039,508          |
| 18       |                                     |           |                      |                   |                      |                        |                      |
| 19       | Rate of Return on Rate Base         |           | 6.89%                | 0.09%             | 6.98%                | 5.37%                  | 6.93%                |
| 20       |                                     |           |                      |                   |                      |                        |                      |
| 21       | Interest Expense                    | Sch. 8    | 5,554,324            | 236,780           | 5,791,104            | 207,537                | 5,998,641            |
| 22       |                                     |           |                      |                   |                      |                        |                      |
| 23       | AFUDC Interest credit               | Wp 1-2    | (141,902)            | -                 | (141,902)            | -                      | (141,902)            |
| 24       |                                     |           |                      |                   |                      |                        |                      |
| 25       | Return on Equity                    |           | \$ 6,781,989         |                   | \$ 7,228,738         |                        | \$ 7,375,858         |
| 26       |                                     |           |                      |                   |                      |                        |                      |
| 27       | Rate of Return on Equity            |           | 7.67%                |                   | 7.84%                |                        | 7.72%                |

[1] Twelve months ended June 30, 2008

**Tennessee Distribution System**  
**Computation of State Excise and Federal Income Taxes for Sch 10**  
**Twelve Months Ended March 31, 2010**

| Line<br>No. | Description                                               | Test<br>Year [1] | Projected<br>Amount | Adjusted<br>Amount |
|-------------|-----------------------------------------------------------|------------------|---------------------|--------------------|
|             | (a)                                                       |                  | (b)                 | (c)                |
| 1           | Net Operating Income Before Income Tax                    | \$16,433,878     | \$17,589,176        | \$17,901,065       |
| 2           |                                                           |                  |                     |                    |
| 3           | Interest Deduction                                        | 5,412,422        | 5,649,202           | 5,856,739          |
| 4           |                                                           |                  |                     |                    |
| 5           | Equity Portion of Return                                  | 11,021,455       | 11,939,974          | 12,044,326         |
| 6           |                                                           |                  |                     |                    |
| 7           | Application of Tax Rate to Equity Return - Tennessee 6.5% | 716,395          | 776,098             | 782,881            |
| 8           |                                                           |                  |                     |                    |
| 9           | Application of Tax Rate to Equity Return - Federal 35%    | \$3,606,771      | \$3,907,357         | \$3,941,506        |
| 10          |                                                           |                  |                     |                    |
| 11          | Income Tax Expense                                        | \$4,323,166      | \$4,683,455         | \$4,724,387        |
| 12          |                                                           |                  |                     |                    |
| 13          | Less: ITC Amortization                                    | \$83,700         | (\$27,781)          | \$55,919           |
| 14          |                                                           |                  |                     |                    |
| 15          | Total Income Tax Liability                                | \$4,239,466      | \$4,711,236         | \$4,668,468        |

[1] Twelve months ended June 30, 2008

**Atmos Energy Corporation**  
**LEAD/LAG STUDY**

**Company Name:**

Atmos Energy Corporation

**Jurisdiction:**

Tennessee

**Test Year:**

30-Jun-08

**Attrition Year:**

31-Mar-10

**Atmos Energy Corporation-Tennessee**  
**Cash Working Capital Lead/Lag Analysis**  
**For Attrition Period Ended March 31, 2010**

| Line No. | Description                       | Test Year Expenses | Average Daily Expense (b) / 365 days | Revenue Lag | Expense Lag    | Net Lag (d) - (e) | CWC Requirement (c) x (f) |
|----------|-----------------------------------|--------------------|--------------------------------------|-------------|----------------|-------------------|---------------------------|
|          | (a)                               | (b)                | (c)                                  | (d)         | (e)            | (f)               | (g)                       |
| 1        | Gas Supply Expense                |                    |                                      |             |                |                   |                           |
| 2        | Purchased Gas                     | 119,882,621        | 328,446                              | Sch 2 39.70 | Sch 3 40.39    | (0.69)            | (226,628)                 |
| 3        |                                   |                    |                                      |             |                |                   |                           |
| 4        | Operation and Maintenance Expense |                    |                                      |             |                |                   |                           |
| 5        | O&M, Labor                        | 6,983,180          | 19,132                               | Sch 2 39.70 | Sch 4 14.11    | 25.59             | 489,588                   |
| 6        | O&M, Non-Labor                    | 10,585,215         | 29,001                               | Sch 2 39.70 | Sch 5 26.30    | 13.40             | 388,613                   |
| 7        | Total O&M Expense                 | 17,568,395         | 48,133                               |             |                |                   | 878,201                   |
| 8        |                                   |                    |                                      |             |                |                   |                           |
| 9        |                                   |                    |                                      |             |                |                   |                           |
| 10       | Taxes Other Than Income           |                    |                                      |             |                |                   |                           |
| 11       | Ad Valorem                        | 2,904,284          | 7,957                                | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (1,605,723)               |
| 12       | State Gross Receipts Tax          | 1,906,286          | 5,223                                | Sch 2 39.70 | Sch 6 (151.50) | 191.20            | 998,638                   |
| 13       | Payroll Taxes                     | 264,740            | 725                                  | Sch 2 39.70 | Sch 6 18.97    | 20.73             | 15,031                    |
| 14       | State Franchise Tax               | 501,600            | 1,374                                | Sch 2 39.70 | Sch 6 37.50    | 2.20              | 3,023                     |
| 15       | TRA Inspection Fee                | 325,500            | 892                                  | Sch 2 39.70 | Sch 6 272.50   | (232.80)          | (207,658)                 |
| 16       | DOT                               | 14,295             | 39                                   | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (7,870)                   |
| 17       |                                   |                    |                                      |             |                |                   |                           |
| 18       | Allocated Taxes-Shared Services   | 214,391            |                                      |             |                |                   |                           |
| 19       | Ad Valorem                        | 14,705             | 40                                   | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (8,072)                   |
| 20       | Payroll Taxes                     | 199,686            | 547                                  | Sch 2 39.70 | Sch 6 18.97    | 20.73             | 11,340                    |
| 21       |                                   |                    |                                      |             |                |                   |                           |
| 22       | Allocated Taxes-Business Unit     | 96,920             |                                      |             |                |                   |                           |
| 23       | Ad Valorem                        | 42,270             | 116                                  | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (23,409)                  |
| 24       | Payroll Taxes                     | 54,650             | 150                                  | Sch 2 39.70 | Sch 6 18.97    | 20.73             | 3,110                     |
| 25       | Total Taxes Other Than Income     | 6,228,016          | 17,063                               |             |                |                   | (821,590)                 |
| 26       |                                   |                    |                                      |             |                |                   |                           |
| 27       | Federal Income Tax                | 5,961,812          |                                      |             |                |                   |                           |
| 28       | Current Taxes                     | 3,366,537          | 9,223                                | Sch 2 39.70 | Sch 7 37.50    | 2.20              | 20,291                    |
| 29       | Deferred Taxes                    | 2,595,275          | 7,110                                | Sch 2 39.70 | Sch 7 0.00     | 39.70             | 282,267                   |
| 30       |                                   |                    |                                      |             |                |                   |                           |
| 31       | State Excise Tax                  | 1,195,273          |                                      |             |                |                   |                           |
| 32       | Current Taxes                     | 972,821            | 2,665                                | Sch 2 39.70 | Sch 8 37.50    | 2.20              | 5,863                     |
| 33       | Deferred Taxes                    | 222,452            | 609                                  | Sch 2 39.70 | Sch 8 0.00     | 39.70             | 24,177                    |
| 34       |                                   |                    |                                      |             |                |                   |                           |
| 35       | Depreciation                      | 9,312,793          | 25,515                               | Sch 2 39.70 | 0              | 39.70             | 1,012,946                 |
| 36       |                                   |                    |                                      |             |                |                   |                           |
| 37       | Interest on Customer Deposits     | 390,627            | 1,070                                | Sch 2 39.70 | 15.5           | 24.20             | 25,894                    |
| 38       |                                   |                    |                                      |             |                |                   |                           |
| 39       | Interest Expense - LTD            | 5,856,739          | 16,046                               | Sch 2 39.70 | Sch 9 90.80    | (51.10)           | (819,887)                 |
| 40       |                                   |                    |                                      |             |                |                   |                           |
| 41       | Return on Equity                  | 11,175,811         | 30,619                               | Sch 2 39.70 | 0              | 39.70             | 1,215,574                 |
| 42       |                                   |                    |                                      |             |                |                   |                           |
| 43       |                                   |                    |                                      |             |                |                   |                           |
| 44       | TOTAL                             | 177,572,087        | 486,499                              |             |                |                   | 1,597,108                 |

**Atmos Energy Corporation-Tennessee**  
**Cash Working Capital Lead/Lag Analysis**  
**For Test Year Ended June 30, 2008**

| Line No. | Description                       | Test Year Expenses | Average Daily Expense (b) / 365 days | Revenue Lag | Expense Lag    | Net Lag (d) - (e) | CWC Requirement (c) x (f) |
|----------|-----------------------------------|--------------------|--------------------------------------|-------------|----------------|-------------------|---------------------------|
|          | (a)                               | (b)                | (c)                                  | (d)         | (e)            | (f)               | (g)                       |
| 1        | Gas Supply Expense                |                    |                                      |             |                |                   |                           |
| 2        | Purchased Gas                     | 119,882,621        | 328,446                              | Sch 2 39.70 | Sch 3 40.39    | (0.69)            | (226,627)                 |
| 3        |                                   |                    |                                      |             |                |                   |                           |
| 4        | Operation and Maintenance Expense |                    |                                      |             |                |                   |                           |
| 5        | O&M, Labor                        | 6,414,266          | 17,573                               | Sch 2 39.70 | Sch 4 14.11    | 25.59             | 449,702                   |
| 6        | O&M, Non-Labor                    | 9,461,062          | 25,921                               | Sch 2 39.70 | Sch 5 26.30    | 13.40             | 347,338                   |
| 7        | Total O&M Expense                 | 15,875,328         | 43,494                               |             |                |                   | 797,039                   |
| 8        |                                   |                    |                                      |             |                |                   |                           |
| 9        |                                   |                    |                                      |             |                |                   |                           |
| 10       | Taxes Other Than Income           |                    |                                      |             |                |                   |                           |
| 11       | Ad Valorem                        | 2,617,524          | 7,171                                | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (1,447,168)               |
| 12       | State Gross Receipts Tax          | 2,846,003          | 7,797                                | Sch 2 39.70 | Sch 6 (151.50) | 191.20            | 1,490,838                 |
| 13       | Payroll Taxes                     | 248,505            | 681                                  | Sch 2 39.70 | Sch 6 18.97    | 20.73             | 14,115                    |
| 14       | State Franchise Tax               | 503,931            | 1,381                                | Sch 2 39.70 | Sch 6 37.50    | 2.20              | 3,037                     |
| 15       | TRA Inspection Fee                | 355,124            | 973                                  | Sch 2 39.70 | Sch 6 272.50   | (232.80)          | (226,501)                 |
| 16       | DOT                               | 14,286             | 39                                   | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (7,898)                   |
| 17       |                                   |                    |                                      |             |                |                   |                           |
| 18       | Allocated Taxes-Shared Services   |                    |                                      |             |                |                   |                           |
| 19       | Ad Valorem                        | 15,603             | 43                                   | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (8,627)                   |
| 20       | Payroll Taxes                     | 158,503            | 434                                  | Sch 2 39.70 | Sch 6 18.97    | 20.73             | 9,003                     |
| 21       |                                   |                    |                                      |             |                |                   |                           |
| 22       | Allocated Taxes-Business Unit     |                    |                                      |             |                |                   |                           |
| 23       | Ad Valorem                        | 25,522             | 70                                   | Sch 2 39.70 | Sch 6 241.50   | (201.80)          | (14,111)                  |
| 24       | Payroll Taxes                     | 62,729             | 172                                  | Sch 2 39.70 | Sch 6 18.97    | 20.73             | 3,563                     |
| 25       | State Franchise Tax               | -                  | 0                                    | Sch 2 39.70 | Sch 6 37.50    | 2.20              | 0                         |
| 26       | Total Taxes Other Than Income     | 6,847,730          | 18,761                               |             |                |                   | (183,749)                 |
| 27       |                                   |                    |                                      |             |                |                   |                           |
| 28       | Federal Income Tax                | 5,488,301          |                                      |             |                |                   |                           |
| 29       | Current Taxes                     | 2,200,230          | 6,028                                | Sch 2 39.70 | Sch 7 37.50    | 2.20              | 13,262                    |
| 30       | Deferred Taxes                    | 3,288,071          | 9,008                                | Sch 2 39.70 | Sch 7 0.00     | 39.70             | 357,634                   |
| 31       |                                   |                    |                                      |             |                |                   |                           |
| 32       | State Excise Tax                  | 1,106,740          |                                      |             |                |                   |                           |
| 33       | Current Taxes                     | 933,699            | 2,558                                | Sch 2 39.70 | Sch 8 37.50    | 2.20              | 5,628                     |
| 34       | Deferred Taxes                    | 173,041            | 474                                  | Sch 2 39.70 | Sch 8 0.00     | 39.70             | 18,821                    |
| 35       |                                   |                    |                                      |             |                |                   |                           |
| 36       | Depreciation                      | 10,213,918         | 27,983                               | Sch 2 39.70 | 0              | 39.70             | 1,110,938                 |
| 37       |                                   |                    |                                      |             |                |                   |                           |
| 38       | Interest on Customer Deposits     | 340,194            | 536                                  | Sch 2 39.70 | 15.5           | 24.20             | 12,965                    |
| 39       |                                   |                    |                                      |             |                |                   |                           |
| 40       | Interest Expense - LTD            | 5,412,422          | 8,523                                | Sch 2 39.70 | Sch 10 90.80   | (51.10)           | (435,517)                 |
| 41       |                                   |                    |                                      |             |                |                   |                           |
| 42       | Return on Equity                  | 10,348,025         | 16,296                               | Sch 2 39.70 | 0              | 39.70             | 646,955                   |
| 43       |                                   |                    |                                      |             |                |                   |                           |
| 44       |                                   |                    |                                      |             |                |                   |                           |
| 45       | TOTAL                             | 175,515,279        | 462,108                              |             |                |                   | 2,117,349                 |

**Atmos Energy Corporation-Tennessee**  
**Revenue Lag Study**  
**For Test Year Ended June 30, 2008**

| Line<br>No. | Description                                                                 | Weighted<br>Average Lag |
|-------------|-----------------------------------------------------------------------------|-------------------------|
|             | (a)                                                                         | (b) (c)                 |
| 1           | Average Banner Billing Lag                                                  | 2.88                    |
| 2           |                                                                             |                         |
| 3           | % of Banner Bill customers:                                                 | 98.9%                   |
| 4           |                                                                             |                         |
| 5           | Weighted Average of Banner Billed Billing Lag                               | 2.85                    |
| 6           |                                                                             |                         |
| 7           | Average Handbill Billing Lag                                                | 11.90                   |
| 8           |                                                                             |                         |
| 9           | Weighted Average of Handbill Billing Lag                                    | 1.1%                    |
| 10          |                                                                             |                         |
| 11          | Weighted Average of Handbill Billing Lag                                    | 0.13                    |
| 12          |                                                                             |                         |
| 13          | <b>Total Average Billing Lag</b>                                            | 2.98                    |
| 14          |                                                                             |                         |
| 15          | <b>Service Lag</b>                                                          | 15.21                   |
| 16          |                                                                             |                         |
| 17          | <b>Collection Lag:</b>                                                      | 20.51                   |
| 18          | (Test Yr Average Daily Accounts Receivable / Test Yr Average Daily Revenue) |                         |
| 19          |                                                                             |                         |
| 20          | <b>Bank Lag =</b>                                                           | 1                       |
| 21          |                                                                             |                         |
| 22          | <b>Total Revenue Lag =</b>                                                  | 39.70                   |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 1        | Jan-08        | 1     | 10    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.0000               |
| 2        | Jan-08        | 14    | 10    | 5          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.0000               |
| 3        | Jan-08        | 5     | 2A    | 4          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.0000               |
| 4        | Jan-08        | 16    | 10    | 137        | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.0002               |
| 5        | Jan-08        | 19    | 20    | 2          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.0000               |
| 6        | Jan-08        | 15    | 11    | 1          | 14-Jan-08       | 25-Jan-08   | 11.00 | 0.0000               |
| 7        | Jan-08        | 9     | 10    | 70         | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.0003               |
| 8        | Jan-08        | 18    | 10    | 12         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.0000               |
| 9        | Jan-08        | 9     | 20    | 90         | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.0001               |
| 10       | Jan-08        | 6     | 11    | 15         | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.0001               |
| 11       | Jan-08        | 9     | 10    | 2          | 19-Dec-07       | 17-Jan-08   | 29.00 | 0.0001               |
| 12       | Jan-08        | 8     | 10    | 1          | 11-Jan-08       | 21-Jan-08   | 10.00 | 0.0000               |
| 13       | Jan-08        | 5     | 10    | 5          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.0000               |
| 14       | Jan-08        | 2     | 20    | 2          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.0000               |
| 15       | Jan-08        | 3     | 40    | 3          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.0000               |
| 16       | Jan-08        | 14    | 10    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.0000               |
| 17       | Jan-08        | 13    | 20    | 23         | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.0000               |
| 18       | Jan-08        | 16    | 20    | 1          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.0000               |
| 19       | Jan-08        | 6     | 20    | 30         | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.0002               |
| 20       | Jan-08        | 11    | 10    | 19         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.0000               |
| 21       | Jan-08        | 1     | 2A    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.0000               |
| 22       | Jan-08        | 9     | 10    | 14         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.0000               |
| 23       | Jan-08        | 6     | 20    | 302        | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.0015               |
| 24       | Jan-08        | 10    | 11    | 4          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.0000               |
| 25       | Jan-08        | 12    | 10    | 1,082      | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.0018               |
| 26       | Jan-08        | 4     | 20    | 7          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.0001               |
| 27       | Jan-08        | 18    | 10    | 1          | 11-Jan-08       | 30-Jan-08   | 19.00 | 0.00003              |
| 28       | Jan-08        | 4     | 20    | 4          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 29       | Jan-08        | 5     | 10    | 12         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 30       | Jan-08        | 11    | 10    | 6,319      | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.05193              |
| 31       | Jan-08        | 3     | 10    | 10         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 32       | Jan-08        | 9     | 10    | 5          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00004              |
| 33       | Jan-08        | 10    | 20    | 105        | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 34       | Jan-08        | 11    | 10    | 24         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 35       | Jan-08        | 8     | 2A    | 88         | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00029              |
| 36       | Jan-08        | 3     | 10    | 3          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00002              |
| 37       | Jan-08        | 18    | 11    | 95         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 38       | Jan-08        | 9     | 10    | 18         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 39       | Jan-08        | 1     | 10    | 8          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 40       | Jan-08        | 11    | 20    | 7          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00006              |
| 41       | Jan-08        | 6     | 20    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 42       | Jan-08        | 7     | 10    | 1,927      | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 43       | Jan-08        | 9     | 20    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 44       | Jan-08        | 15    | 10    | 11         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 45       | Jan-08        | 18    | 10    | 65         | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00011              |
| 46       | Jan-08        | 5     | 10    | 7          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 47       | Jan-08        | 12    | 2A    | 1          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00000              |
| 48       | Jan-08        | 17    | 2A    | 162        | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00107              |
| 49       | Jan-08        | 1     | 10    | 2          | 17-Dec-07       | 7-Jan-08    | 21.00 | 0.00007              |
| 50       | Jan-08        | 13    | 10    | 2          | 14-Jan-08       | 23-Jan-08   | 9.00  | 0.00003              |
| 51       | Jan-08        | 13    | 10    | 9          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 52       | Jan-08        | 4     | 11    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |
| 53       | Jan-08        | 1     | 30    | 2          | 3-Jan-08        | 7-Jan-08    | 4.00  | 0.00001              |
| 54       | Jan-08        | 3     | 60    | 1          | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00000              |
| 55       | Jan-08        | 10    | 11    | 2          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00001              |
| 56       | Jan-08        | 11    | 10    | 9          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 57       | Jan-08        | 16    | 10    | 2          | 26-Jan-08       | 28-Jan-08   | 2.00  | 0.00001              |
| 58       | Jan-08        | 18    | 10    | 1          | 31-Dec-07       | 7-Jan-08    | 7.00  | 0.00001              |
| 59       | Jan-08        | 17    | 10    | 5          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00004              |
| 60       | Jan-08        | 13    | 20    | 7          | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00002              |
| 61       | Jan-08        | 9     | 10    | 4          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 62       | Jan-08        | 17    | 10    | 7          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 63       | Jan-08        | 12    | 10    | 1          | 9-Jan-08        | 22-Jan-08   | 13.00 | 0.00002              |
| 64       | Jan-08        | 19    | 20    | 1          | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00001              |
| 65       | Jan-08        | 5     | 10    | 1          | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00000              |
| 66       | Jan-08        | 7     | 10    | 4          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 67       | Jan-08        | 4     | 20    | 5          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 68       | Jan-08        | 10    | 10    | 1          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00001              |
| 69       | Jan-08        | 15    | 10    | 5          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 70       | Jan-08        | 9     | 20    | 1          | 2-Jan-08        | 17-Jan-08   | 15.00 | 0.00002              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 71       | Jan-08        | 15    | 20    | 3          | 23-Jan-08       | 30-Jan-08   | 7.00  | 0.00003              |
| 72       | Jan-08        | 3     | 10    | 1          | 15-Dec-07       | 9-Jan-08    | 25.00 | 0.00004              |
| 73       | Jan-08        | 10    | 20    | 18         | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00006              |
| 74       | Jan-08        | 13    | 10    | 16         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 75       | Jan-08        | 11    | 10    | 12         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 76       | Jan-08        | 9     | 10    | 13         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 77       | Jan-08        | 19    | 2A    | 41         | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00013              |
| 78       | Jan-08        | 13    | 10    | 1          | 21-Jan-08       | 25-Jan-08   | 4.00  | 0.00001              |
| 79       | Jan-08        | 2     | 20    | 297        | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00049              |
| 80       | Jan-08        | 19    | 10    | 3          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 81       | Jan-08        | 13    | 10    | 1          | 18-Jan-08       | 28-Jan-08   | 10.00 | 0.00002              |
| 82       | Jan-08        | 14    | 10    | 1          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00000              |
| 83       | Jan-08        | 13    | 30    | 3          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 84       | Jan-08        | 15    | 10    | 6          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 85       | Jan-08        | 19    | 22    | 4          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 86       | Jan-08        | 99    | 37    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 87       | Jan-08        | 9     | 10    | 1          | 15-Jan-08       | 29-Jan-08   | 14.00 | 0.00002              |
| 88       | Jan-08        | 13    | 10    | 4          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 89       | Jan-08        | 4     | 2A    | 1          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00000              |
| 90       | Jan-08        | 15    | 10    | 2,561      | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00421              |
| 91       | Jan-08        | 18    | 20    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 92       | Jan-08        | 19    | 10    | 7          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 93       | Jan-08        | 10    | 10    | 6,593      | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.03251              |
| 94       | Jan-08        | 2     | 2A    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 95       | Jan-08        | 17    | 10    | 7          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 96       | Jan-08        | 11    | 10    | 5          | 2-Jan-08        | 21-Jan-08   | 19.00 | 0.00016              |
| 97       | Jan-08        | 9     | 10    | 1          | 6-Jan-08        | 7-Jan-08    | 1.00  | 0.00000              |
| 98       | Jan-08        | 8     | 20    | 15         | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00002              |
| 99       | Jan-08        | 15    | 11    | 1          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00001              |
| 100      | Jan-08        | 14    | 40    | 1          | 21-Jan-08       | 29-Jan-08   | 8.00  | 0.00001              |
| 101      | Jan-08        | 4     | 10    | 7          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 102      | Jan-08        | 11    | 11    | 55         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 103      | Jan-08        | 15    | 10    | 32         | 26-Dec-07       | 3-Jan-08    | 8.00  | 0.00042              |
| 104      | Jan-08        | 12    | 20    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 105      | Jan-08        | 19    | 21    | 3          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 106      | Jan-08        | 5     | 10    | 4          | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00003              |
| 107      | Jan-08        | 10    | 10    | 13         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 108      | Jan-08        | 17    | 30    | 7          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00001              |
| 109      | Jan-08        | 13    | 10    | 39         | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00032              |
| 110      | Jan-08        | 12    | 10    | 2          | 30-Dec-07       | 22-Jan-08   | 23.00 | 0.00008              |
| 111      | Jan-08        | 8     | 10    | 17         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 112      | Jan-08        | 5     | 20    | 7          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00003              |
| 113      | Jan-08        | 11    | 10    | 375        | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00062              |
| 114      | Jan-08        | 18    | 40    | 53         | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00017              |
| 115      | Jan-08        | 17    | 10    | 1          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 116      | Jan-08        | 19    | 30    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 117      | Jan-08        | 3     | 20    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 118      | Jan-08        | 4     | 10    | 9          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 119      | Jan-08        | 10    | 30    | 1          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00000              |
| 120      | Jan-08        | 11    | 10    | 1          | 25-Dec-07       | 21-Jan-08   | 27.00 | 0.00004              |
| 121      | Jan-08        | 19    | 30    | 6          | 29-Dec-07       | 2-Jan-08    | 4.00  | 0.00004              |
| 122      | Jan-08        | 15    | 10    | 2          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 123      | Jan-08        | 10    | 10    | 53         | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00044              |
| 124      | Jan-08        | 2     | 10    | 15         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 125      | Jan-08        | 8     | 10    | 1          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00001              |
| 126      | Jan-08        | 10    | 10    | 21         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 127      | Jan-08        | 2     | 10    | 4,781      | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.03143              |
| 128      | Jan-08        | 7     | 20    | 3          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 129      | Jan-08        | 8     | 10    | 9          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 130      | Jan-08        | 6     | 10    | 11         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 131      | Jan-08        | 7     | 30    | 8          | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00007              |
| 132      | Jan-08        | 8     | 20    | 3          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 133      | Jan-08        | 14    | 10    | 17         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 134      | Jan-08        | 19    | 20    | 1          | 22-Jan-08       | 30-Jan-08   | 8.00  | 0.00001              |
| 135      | Jan-08        | 17    | 10    | 4          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00001              |
| 136      | Jan-08        | 2     | 10    | 1          | 4-Dec-07        | 21-Jan-08   | 48.00 | 0.00008              |
| 137      | Jan-08        | 19    | 11    | 36         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 138      | Jan-08        | 4     | 10    | 8          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 139      | Jan-08        | 12    | 10    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 140      | Jan-08        | 6     | 10    | 1          | 19-Dec-07       | 14-Jan-08   | 26.00 | 0.00004              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 141      | Jan-08        | 10    | 10    | 7          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 142      | Jan-08        | 10    | 10    | 5          | 21-Jan-08       | 30-Jan-08   | 9.00  | 0.00007              |
| 143      | Jan-08        | 19    | 10    | 96         | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00016              |
| 144      | Jan-08        | 15    | 2A    | 52         | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00017              |
| 145      | Jan-08        | 8     | 10    | 12         | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 146      | Jan-08        | 16    | 10    | 8          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 147      | Jan-08        | 4     | 10    | 4,292      | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.01411              |
| 148      | Jan-08        | 9     | 40    | 4          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 149      | Jan-08        | 99    | 33    | 1          | 3-Jan-08        | 10-Jan-08   | 7.00  | 0.00001              |
| 150      | Jan-08        | 6     | 10    | 7          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 151      | Jan-08        | 3     | 20    | 2          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 152      | Jan-08        | 8     | 20    | 381        | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00125              |
| 153      | Jan-08        | 14    | 10    | 428        | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 154      | Jan-08        | 19    | 20    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 155      | Jan-08        | 13    | 20    | 1          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00001              |
| 156      | Jan-08        | 19    | 60    | 7          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00007              |
| 157      | Jan-08        | 6     | 20    | 77         | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00025              |
| 158      | Jan-08        | 12    | 10    | 17         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 159      | Jan-08        | 10    | 10    | 6          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 160      | Jan-08        | 19    | 30    | 59         | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00010              |
| 161      | Jan-08        | 8     | 10    | 11         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 162      | Jan-08        | 18    | 10    | 8          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 163      | Jan-08        | 13    | 10    | 70         | 19-Jan-08       | 23-Jan-08   | 4.00  | 0.00046              |
| 164      | Jan-08        | 14    | 10    | 1          | 18-Dec-07       | 17-Jan-08   | 30.00 | 0.00005              |
| 165      | Jan-08        | 17    | 20    | 611        | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00402              |
| 166      | Jan-08        | 12    | 30    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 167      | Jan-08        | 14    | 10    | 12         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 168      | Jan-08        | 18    | 30    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 169      | Jan-08        | 5     | 20    | 1          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 170      | Jan-08        | 19    | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 171      | Jan-08        | 15    | 11    | 1          | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00001              |
| 172      | Jan-08        | 12    | 10    | 12         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 173      | Jan-08        | 19    | 11    | 1          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00000              |
| 174      | Jan-08        | 18    | 10    | 27         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 175      | Jan-08        | 6     | 10    | 1          | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00001              |
| 176      | Jan-08        | 19    | 22    | 1          | 2-Jan-08        | 8-Jan-08    | 6.00  | 0.00001              |
| 177      | Jan-08        | 15    | 20    | 5          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00002              |
| 178      | Jan-08        | 15    | 10    | 3          | 17-Jan-08       | 25-Jan-08   | 8.00  | 0.00004              |
| 179      | Jan-08        | 7     | 10    | 4          | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00002              |
| 180      | Jan-08        | 16    | 10    | 8          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 181      | Jan-08        | 8     | 10    | 1          | 6-Jan-08        | 7-Jan-08    | 1.00  | 0.00000              |
| 182      | Jan-08        | 15    | 20    | 30         | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00020              |
| 183      | Jan-08        | 15    | 10    | 1          | 26-Dec-07       | 14-Jan-08   | 19.00 | 0.00003              |
| 184      | Jan-08        | 1     | 10    | 1          | 20-Dec-07       | 7-Jan-08    | 18.00 | 0.00003              |
| 185      | Jan-08        | 19    | 20    | 585        | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00192              |
| 186      | Jan-08        | 14    | 40    | 2          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 187      | Jan-08        | 6     | 10    | 1          | 13-Jan-08       | 14-Jan-08   | 1.00  | 0.00000              |
| 188      | Jan-08        | 14    | 10    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 189      | Jan-08        | 8     | 10    | 1          | 11-Dec-07       | 10-Jan-08   | 30.00 | 0.00005              |
| 190      | Jan-08        | 3     | 10    | 16         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 191      | Jan-08        | 10    | 11    | 42         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 192      | Jan-08        | 16    | 2A    | 75         | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00062              |
| 193      | Jan-08        | 7     | 10    | 10         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 194      | Jan-08        | 4     | 10    | 1          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00000              |
| 195      | Jan-08        | 4     | 20    | 1          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00000              |
| 196      | Jan-08        | 18    | 10    | 1          | 2-Jan-08        | 30-Jan-08   | 28.00 | 0.00005              |
| 197      | Jan-08        | 10    | 10    | 119        | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00020              |
| 198      | Jan-08        | 18    | 10    | 1          | 27-Dec-07       | 4-Jan-08    | 8.00  | 0.00001              |
| 199      | Jan-08        | 99    | 30    | 4          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00002              |
| 200      | Jan-08        | 3     | 20    | 1          | 31-Dec-07       | 7-Jan-08    | 7.00  | 0.00001              |
| 201      | Jan-08        | 99    | 23    | 6          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00001              |
| 202      | Jan-08        | 11    | 10    | 2          | 7-Jan-08        | 21-Jan-08   | 14.00 | 0.00005              |
| 203      | Jan-08        | 2     | 20    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 204      | Jan-08        | 3     | 10    | 13         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 205      | Jan-08        | 8     | 10    | 5,723      | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.04703              |
| 206      | Jan-08        | 8     | 20    | 13         | 19-Jan-08       | 24-Jan-08   | 5.00  | 0.00011              |
| 207      | Jan-08        | 14    | 10    | 1          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 208      | Jan-08        | 19    | 10    | 2          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00001              |
| 209      | Jan-08        | 13    | 10    | 3          | 21-Jan-08       | 28-Jan-08   | 7.00  | 0.00003              |
| 210      | Jan-08        | 1     | 10    | 13         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 211      | Jan-08        | 4     | 20    | 1          | 5-Dec-07        | 7-Jan-08    | 33.00 | 0.00005              |
| 212      | Jan-08        | 2     | 10    | 1          | 13-Dec-07       | 8-Jan-08    | 26.00 | 0.00004              |
| 213      | Jan-08        | 14    | 10    | 3          | 10-Jan-08       | 24-Jan-08   | 14.00 | 0.00007              |
| 214      | Jan-08        | 1     | 10    | 31         | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00020              |
| 215      | Jan-08        | 7     | 10    | 5          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 216      | Jan-08        | 17    | 2A    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 217      | Jan-08        | 3     | 60    | 1          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00001              |
| 218      | Jan-08        | 17    | 10    | 1          | 22-Jan-08       | 29-Jan-08   | 7.00  | 0.00001              |
| 219      | Jan-08        | 13    | 40    | 2          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 220      | Jan-08        | 4     | 20    | 2          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 221      | Jan-08        | 5     | 10    | 10         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 222      | Jan-08        | 7     | 20    | 5          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00004              |
| 223      | Jan-08        | 13    | 10    | 9          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 224      | Jan-08        | 18    | 11    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 225      | Jan-08        | 14    | 20    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 226      | Jan-08        | 3     | 10    | 7          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 227      | Jan-08        | 19    | 60    | 3          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00001              |
| 228      | Jan-08        | 11    | 10    | 6          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 229      | Jan-08        | 16    | 10    | 1          | 17-Jan-08       | 28-Jan-08   | 11.00 | 0.00002              |
| 230      | Jan-08        | 17    | 10    | 1          | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00001              |
| 231      | Jan-08        | 9     | 10    | 2          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 232      | Jan-08        | 12    | 11    | 1          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00001              |
| 233      | Jan-08        | 9     | 10    | 1          | 4-Jan-08        | 17-Jan-08   | 13.00 | 0.00002              |
| 234      | Jan-08        | 14    | 10    | 1          | 26-Jan-08       | 28-Jan-08   | 2.00  | 0.00000              |
| 235      | Jan-08        | 11    | 30    | 11         | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00009              |
| 236      | Jan-08        | 7     | 10    | 5          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 237      | Jan-08        | 4     | 20    | 4          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 238      | Jan-08        | 15    | 10    | 4          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 239      | Jan-08        | 10    | 40    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 240      | Jan-08        | 5     | 10    | 10         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 241      | Jan-08        | 7     | 20    | 2          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00001              |
| 242      | Jan-08        | 13    | 10    | 2,858      | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 243      | Jan-08        | 12    | 10    | 2          | 23-Jan-08       | 29-Jan-08   | 6.00  | 0.00002              |
| 244      | Jan-08        | 6     | 10    | 1          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00001              |
| 245      | Jan-08        | 19    | 10    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 246      | Jan-08        | 18    | 20    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 247      | Jan-08        | 11    | 10    | 22         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 248      | Jan-08        | 99    | 33    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 249      | Jan-08        | 9     | 10    | 11         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 250      | Jan-08        | 13    | 10    | 2          | 28-Dec-07       | 23-Jan-08   | 26.00 | 0.00009              |
| 251      | Jan-08        | 7     | 10    | 13         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 252      | Jan-08        | 15    | 11    | 3          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00001              |
| 253      | Jan-08        | 17    | 10    | 4          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 254      | Jan-08        | 11    | 10    | 1          | 18-Jan-08       | 28-Jan-08   | 10.00 | 0.00002              |
| 255      | Jan-08        | 2     | 11    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 256      | Jan-08        | 11    | 20    | 5          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00002              |
| 257      | Jan-08        | 12    | 10    | 2          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00001              |
| 258      | Jan-08        | 16    | 20    | 5          | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00003              |
| 259      | Jan-08        | 13    | 10    | 6          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 260      | Jan-08        | 18    | 20    | 2          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 261      | Jan-08        | 19    | 40    | 1          | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00001              |
| 262      | Jan-08        | 11    | 10    | 14         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 263      | Jan-08        | 15    | 20    | 475        | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00156              |
| 264      | Jan-08        | 18    | 20    | 4          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00005              |
| 265      | Jan-08        | 9     | 10    | 4          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 266      | Jan-08        | 17    | 11    | 80         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 267      | Jan-08        | 13    | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 268      | Jan-08        | 17    | 10    | 12         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 269      | Jan-08        | 15    | 10    | 6          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 270      | Jan-08        | 1     | 10    | 7,018      | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.05767              |
| 271      | Jan-08        | 18    | 20    | 3          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 272      | Jan-08        | 5     | 10    | 1          | 13-Jan-08       | 14-Jan-08   | 1.00  | 0.00000              |
| 273      | Jan-08        | 13    | 10    | 2          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 274      | Jan-08        | 18    | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 275      | Jan-08        | 5     | 2A    | 40         | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00007              |
| 276      | Jan-08        | 2     | 10    | 12         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 277      | Jan-08        | 19    | 10    | 1          | 28-Dec-07       | 10-Jan-08   | 13.00 | 0.00002              |
| 278      | Jan-08        | 11    | 2A    | 31         | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00015              |
| 279      | Jan-08        | 7     | 11    | 5          | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00003              |
| 280      | Jan-08        | 9     | 10    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 281      | Jan-08        | 8     | 20    | 4          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00001              |
| 282      | Jan-08        | 5     | 10    | 1          | 7-Dec-07        | 7-Jan-08    | 31.00 | 0.00005              |
| 283      | Jan-08        | 6     | 10    | 16         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 284      | Jan-08        | 19    | 30    | 1          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 285      | Jan-08        | 12    | 20    | 1          | 14-Dec-07       | 8-Jan-08    | 25.00 | 0.00004              |
| 286      | Jan-08        | 14    | 2A    | 128        | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00063              |
| 287      | Jan-08        | 16    | 60    | 3          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00002              |
| 288      | Jan-08        | 7     | 10    | 1          | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00001              |
| 289      | Jan-08        | 17    | 20    | 3          | 28-Dec-07       | 3-Jan-08    | 6.00  | 0.00003              |
| 290      | Jan-08        | 2     | 10    | 13         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 291      | Jan-08        | 1     | 20    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 292      | Jan-08        | 10    | 20    | 1          | 18-Dec-07       | 18-Jan-08   | 31.00 | 0.00005              |
| 293      | Jan-08        | 7     | 20    | 1          | 17-Jan-08       | 31-Jan-08   | 14.00 | 0.00002              |
| 294      | Jan-08        | 13    | 10    | 974        | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00160              |
| 295      | Jan-08        | 18    | 10    | 2          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00001              |
| 296      | Jan-08        | 5     | 20    | 2          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 297      | Jan-08        | 6     | 10    | 13         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 298      | Jan-08        | 1     | 10    | 2          | 3-Jan-08        | 10-Jan-08   | 7.00  | 0.00002              |
| 299      | Jan-08        | 17    | 10    | 1          | 31-Dec-07       | 29-Jan-08   | 29.00 | 0.00005              |
| 300      | Jan-08        | 12    | 10    | 5,048      | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.04148              |
| 301      | Jan-08        | 4     | 10    | 19         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 302      | Jan-08        | 15    | 31    | 3          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 303      | Jan-08        | 12    | 10    | 13         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 304      | Jan-08        | 9     | 2A    | 112        | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00037              |
| 305      | Jan-08        | 16    | 20    | 357        | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00293              |
| 306      | Jan-08        | 5     | 10    | 1          | 4-Jan-08        | 11-Jan-08   | 7.00  | 0.00001              |
| 307      | Jan-08        | 18    | 10    | 1          | 7-Jan-08        | 30-Jan-08   | 23.00 | 0.00004              |
| 308      | Jan-08        | 19    | 11    | 33         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 309      | Jan-08        | 18    | 10    | 1          | 2-Jan-08        | 14-Jan-08   | 12.00 | 0.00002              |
| 310      | Jan-08        | 2     | 10    | 9          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 311      | Jan-08        | 10    | 10    | 4          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 312      | Jan-08        | 8     | 10    | 2,043      | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 313      | Jan-08        | 14    | 10    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 314      | Jan-08        | 6     | 10    | 6          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 315      | Jan-08        | 5     | 10    | 1          | 22-Jan-08       | 28-Jan-08   | 6.00  | 0.00001              |
| 316      | Jan-08        | 3     | 20    | 1          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 317      | Jan-08        | 2     | 20    | 1          | 3-Jan-08        | 9-Jan-08    | 6.00  | 0.00001              |
| 318      | Jan-08        | 2     | 10    | 1          | 18-Dec-07       | 8-Jan-08    | 21.00 | 0.00003              |
| 319      | Jan-08        | 14    | 10    | 11         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 320      | Jan-08        | 14    | 10    | 2          | 15-Jan-08       | 24-Jan-08   | 9.00  | 0.00003              |
| 321      | Jan-08        | 2     | 30    | 1          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00001              |
| 322      | Jan-08        | 6     | 2A    | 167        | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00110              |
| 323      | Jan-08        | 4     | 10    | 15         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 324      | Jan-08        | 1     | 20    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 325      | Jan-08        | 8     | 20    | 1          | 19-Dec-07       | 21-Jan-08   | 33.00 | 0.00005              |
| 326      | Jan-08        | 12    | 10    | 7          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 327      | Jan-08        | 6     | 20    | 4          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00001              |
| 328      | Jan-08        | 5     | 10    | 234        | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00154              |
| 329      | Jan-08        | 18    | 10    | 15         | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 330      | Jan-08        | 3     | 11    | 42         | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00014              |
| 331      | Jan-08        | 10    | 10    | 11         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 332      | Jan-08        | 4     | 30    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 333      | Jan-08        | 8     | 10    | 13         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 334      | Jan-08        | 19    | 31    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 335      | Jan-08        | 99    | 20    | 1          | 30-Dec-07       | 7-Jan-08    | 8.00  | 0.00001              |
| 336      | Jan-08        | 6     | 10    | 13         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 337      | Jan-08        | 16    | 10    | 5          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 338      | Jan-08        | 19    | 10    | 2,757      | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.02266              |
| 339      | Jan-08        | 10    | 2A    | 62         | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00010              |
| 340      | Jan-08        | 11    | 10    | 1          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00000              |
| 341      | Jan-08        | 11    | 10    | 7          | 10-Jan-08       | 21-Jan-08   | 11.00 | 0.00013              |
| 342      | Jan-08        | 18    | 20    | 25         | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00012              |
| 343      | Jan-08        | 9     | 10    | 1          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00000              |
| 344      | Jan-08        | 8     | 20    | 21         | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00007              |
| 345      | Jan-08        | 12    | 10    | 5          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 346      | Jan-08        | 19    | 30    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 347      | Jan-08        | 4     | 20    | 2          | 7-Jan-08        | 11-Jan-08   | 4.00  | 0.00001              |
| 348      | Jan-08        | 3     | 20    | 420        | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00069              |
| 349      | Jan-08        | 17    | 20    | 2          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 350      | Jan-08        | 4     | 30    | 8          | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00003              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 351      | Jan-08        | 10    | 10    | 14         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 352      | Jan-08        | 15    | 10    | 2          | 8-Jan-08        | 25-Jan-08   | 17.00 | 0.00006              |
| 353      | Jan-08        | 17    | 20    | 2          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00002              |
| 354      | Jan-08        | 8     | 10    | 15         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 355      | Jan-08        | 12    | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 356      | Jan-08        | 7     | 20    | 1          | 15-Jan-08       | 30-Jan-08   | 15.00 | 0.00002              |
| 357      | Jan-08        | 8     | 40    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 358      | Jan-08        | 16    | 10    | 18         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 359      | Jan-08        | 19    | 80    | 2          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00002              |
| 360      | Jan-08        | 14    | 10    | 11         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 361      | Jan-08        | 6     | 40    | 2          | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00001              |
| 362      | Jan-08        | 13    | 20    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 363      | Jan-08        | 19    | 20    | 2          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 364      | Jan-08        | 17    | 20    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 365      | Jan-08        | 4     | 2A    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |
| 366      | Jan-08        | 17    | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 367      | Jan-08        | 1     | 10    | 11         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 368      | Jan-08        | 9     | 20    | 5          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00001              |
| 369      | Jan-08        | 17    | 10    | 1          | 27-Dec-07       | 15-Jan-08   | 19.00 | 0.00003              |
| 370      | Jan-08        | 4     | 10    | 2          | 20-Dec-07       | 10-Jan-08   | 21.00 | 0.00007              |
| 371      | Jan-08        | 8     | 10    | 4          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00001              |
| 372      | Jan-08        | 12    | 10    | 1          | 14-Dec-07       | 4-Jan-08    | 21.00 | 0.00003              |
| 373      | Jan-08        | 19    | 31    | 11         | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00005              |
| 374      | Jan-08        | 5     | 10    | 16         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 375      | Jan-08        | 12    | 11    | 7          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 376      | Jan-08        | 3     | 20    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 377      | Jan-08        | 1     | 10    | 48         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 378      | Jan-08        | 6     | 10    | 5          | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00004              |
| 379      | Jan-08        | 1     | 2A    | 2          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 380      | Jan-08        | 13    | 10    | 1          | 31-Dec-07       | 23-Jan-08   | 23.00 | 0.00004              |
| 381      | Jan-08        | 11    | 11    | 3          | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00002              |
| 382      | Jan-08        | 12    | 10    | 32         | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00005              |
| 383      | Jan-08        | 17    | 10    | 2          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00001              |
| 384      | Jan-08        | 19    | 40    | 6          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00002              |
| 385      | Jan-08        | 14    | 60    | 2          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 386      | Jan-08        | 14    | 11    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 387      | Jan-08        | 4     | 20    | 2          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 388      | Jan-08        | 5     | 10    | 10         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 389      | Jan-08        | 12    | 10    | 2          | 26-Dec-07       | 22-Jan-08   | 27.00 | 0.00009              |
| 390      | Jan-08        | 5     | 20    | 513        | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00084              |
| 391      | Jan-08        | 15    | 10    | 1          | 22-Jan-08       | 29-Jan-08   | 7.00  | 0.00001              |
| 392      | Jan-08        | 11    | 10    | 7          | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00006              |
| 393      | Jan-08        | 16    | 10    | 1          | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00000              |
| 394      | Jan-08        | 3     | 10    | 10         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 395      | Jan-08        | 5     | 20    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 396      | Jan-08        | 15    | 20    | 1          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00001              |
| 397      | Jan-08        | 11    | 10    | 16         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 398      | Jan-08        | 11    | 20    | 391        | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00193              |
| 399      | Jan-08        | 9     | 10    | 8          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 400      | Jan-08        | 9     | 20    | 15         | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00007              |
| 401      | Jan-08        | 1     | 10    | 7          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 402      | Jan-08        | 16    | 10    | 1          | 20-Dec-07       | 14-Jan-08   | 25.00 | 0.00004              |
| 403      | Jan-08        | 7     | 10    | 17         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 404      | Jan-08        | 8     | 30    | 1          | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00001              |
| 405      | Jan-08        | 15    | 10    | 1          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00000              |
| 406      | Jan-08        | 14    | 20    | 427        | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00211              |
| 407      | Jan-08        | 16    | 10    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 408      | Jan-08        | 19    | 10    | 108        | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00018              |
| 409      | Jan-08        | 5     | 10    | 9          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 410      | Jan-08        | 99    | 32    | 1          | 29-Dec-07       | 2-Jan-08    | 4.00  | 0.00001              |
| 411      | Jan-08        | 13    | 10    | 7          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 412      | Jan-08        | 9     | 11    | 1          | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00000              |
| 413      | Jan-08        | 15    | 10    | 2          | 20-Dec-07       | 3-Jan-08    | 14.00 | 0.00005              |
| 414      | Jan-08        | 1     | 10    | 1          | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00000              |
| 415      | Jan-08        | 1     | 20    | 1          | 19-Dec-07       | 7-Jan-08    | 19.00 | 0.00003              |
| 416      | Jan-08        | 3     | 10    | 9          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 417      | Jan-08        | 11    | 10    | 8          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 418      | Jan-08        | 9     | 10    | 9          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 419      | Jan-08        | 17    | 10    | 5          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 420      | Jan-08        | 9     | 2A    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 421      | Jan-08        | 16    | 20    | 79         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 422      | Jan-08        | 19    | 20    | 1          | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.00001              |
| 423      | Jan-08        | 8     | 11    | 1          | 9-Jan-08        | 16-Jan-08   | 7.00  | 0.00001              |
| 424      | Jan-08        | 17    | 2A    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 425      | Jan-08        | 8     | 20    | 1          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00001              |
| 426      | Jan-08        | 5     | 10    | 4,658      | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.01531              |
| 427      | Jan-08        | 7     | 10    | 12         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 428      | Jan-08        | 5     | 10    | 11         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 429      | Jan-08        | 9     | 20    | 425        | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00140              |
| 430      | Jan-08        | 15    | 10    | 1,001      | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 431      | Jan-08        | 4     | 60    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 432      | Jan-08        | 18    | 10    | 10         | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00008              |
| 433      | Jan-08        | 2     | 10    | 1          | 3-Jan-08        | 24-Jan-08   | 21.00 | 0.00003              |
| 434      | Jan-08        | 11    | 10    | 12         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 435      | Jan-08        | 5     | 10    | 1          | 27-Jan-08       | 28-Jan-08   | 1.00  | 0.00000              |
| 436      | Jan-08        | 9     | 10    | 6          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 437      | Jan-08        | 5     | 2A    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 438      | Jan-08        | 16    | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 439      | Jan-08        | 13    | 20    | 2          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00001              |
| 440      | Jan-08        | 16    | 20    | 1          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00001              |
| 441      | Jan-08        | 7     | 10    | 6          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 442      | Jan-08        | 11    | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 443      | Jan-08        | 15    | 10    | 12         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 444      | Jan-08        | 9     | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 445      | Jan-08        | 6     | 20    | 398        | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00262              |
| 446      | Jan-08        | 10    | 11    | 2          | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00001              |
| 447      | Jan-08        | 12    | 10    | 1          | 17-Jan-08       | 25-Jan-08   | 8.00  | 0.00001              |
| 448      | Jan-08        | 13    | 10    | 6          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 449      | Jan-08        | 12    | 20    | 2          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 450      | Jan-08        | 12    | 20    | 2          | 18-Jan-08       | 24-Jan-08   | 6.00  | 0.00002              |
| 451      | Jan-08        | 18    | 10    | 1          | 10-Jan-08       | 30-Jan-08   | 20.00 | 0.00003              |
| 452      | Jan-08        | 99    | 32    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 453      | Jan-08        | 18    | 20    | 2          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 454      | Jan-08        | 18    | 10    | 1          | 28-Dec-07       | 21-Jan-08   | 24.00 | 0.00004              |
| 455      | Jan-08        | 19    | 2A    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 456      | Jan-08        | 11    | 10    | 1          | 15-Jan-08       | 21-Jan-08   | 6.00  | 0.00001              |
| 457      | Jan-08        | 12    | 10    | 1          | 14-Dec-07       | 15-Jan-08   | 32.00 | 0.00005              |
| 458      | Jan-08        | 99    | 22    | 2          | 30-Dec-07       | 8-Jan-08    | 9.00  | 0.00003              |
| 459      | Jan-08        | 10    | 20    | 63         | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00010              |
| 460      | Jan-08        | 8     | 20    | 4          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00001              |
| 461      | Jan-08        | 2     | 10    | 2          | 21-Dec-07       | 8-Jan-08    | 18.00 | 0.00006              |
| 462      | Jan-08        | 19    | 60    | 1          | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00001              |
| 463      | Jan-08        | 7     | 10    | 1,820      | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00299              |
| 464      | Jan-08        | 4     | 60    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 465      | Jan-08        | 4     | 10    | 21         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 466      | Jan-08        | 1     | 10    | 1          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00000              |
| 467      | Jan-08        | 11    | 11    | 97         | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 468      | Jan-08        | 5     | 10    | 1          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00000              |
| 469      | Jan-08        | 17    | 2A    | 46         | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00038              |
| 470      | Jan-08        | 5     | 20    | 1          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00000              |
| 471      | Jan-08        | 18    | 20    | 251        | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 472      | Jan-08        | 1     | 30    | 4          | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00003              |
| 473      | Jan-08        | 6     | 10    | 6,280      | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.05161              |
| 474      | Jan-08        | 15    | 11    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 475      | Jan-08        | 10    | 11    | 1          | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00001              |
| 476      | Jan-08        | 11    | 10    | 79         | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00013              |
| 477      | Jan-08        | 16    | 10    | 1,027      | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00506              |
| 478      | Jan-08        | 19    | 10    | 1,565      | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00514              |
| 479      | Jan-08        | 13    | 20    | 1          | 2-Jan-08        | 23-Jan-08   | 21.00 | 0.00003              |
| 480      | Jan-08        | 8     | 11    | 1          | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00001              |
| 481      | Jan-08        | 13    | 10    | 1          | 19-Dec-07       | 15-Jan-08   | 27.00 | 0.00004              |
| 482      | Jan-08        | 19    | 20    | 1          | 29-Dec-07       | 4-Jan-08    | 6.00  | 0.00001              |
| 483      | Jan-08        | 13    | 11    | 2          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 484      | Jan-08        | 3     | 20    | 2          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 485      | Jan-08        | 4     | 10    | 10         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 486      | Jan-08        | 4     | 20    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |
| 487      | Jan-08        | 19    | 11    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 488      | Jan-08        | 15    | 10    | 3          | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00000              |
| 489      | Jan-08        | 2     | 10    | 19         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 490      | Jan-08        | 4     | 20    | 5          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00004              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 491      | Jan-08        | 3     | 10    | 1          | 14-Dec-07       | 9-Jan-08    | 26.00 | 0.00004              |
| 492      | Jan-08        | 10    | 10    | 14         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 493      | Jan-08        | 10    | 20    | 18         | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00009              |
| 494      | Jan-08        | 13    | 10    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 495      | Jan-08        | 8     | 10    | 9          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 496      | Jan-08        | 8     | 10    | 1          | 7-Jan-08        | 16-Jan-08   | 9.00  | 0.00001              |
| 497      | Jan-08        | 19    | 2A    | 172        | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00085              |
| 498      | Jan-08        | 19    | 10    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 499      | Jan-08        | 6     | 10    | 4          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 500      | Jan-08        | 18    | 10    | 2,386      | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00392              |
| 501      | Jan-08        | 4     | 10    | 9          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 502      | Jan-08        | 19    | 22    | 59         | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00010              |
| 503      | Jan-08        | 12    | 10    | 10         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 504      | Jan-08        | 4     | 11    | 26         | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00004              |
| 505      | Jan-08        | 2     | 10    | 9          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 506      | Jan-08        | 14    | 20    | 11         | 21-Dec-07       | 2-Jan-08    | 12.00 | 0.00022              |
| 507      | Jan-08        | 10    | 10    | 6          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 508      | Jan-08        | 8     | 10    | 10         | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 509      | Jan-08        | 10    | 10    | 5          | 14-Jan-08       | 18-Jan-08   | 4.00  | 0.00003              |
| 510      | Jan-08        | 16    | 10    | 9          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 511      | Jan-08        | 16    | 40    | 1          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00001              |
| 512      | Jan-08        | 8     | 10    | 3          | 14-Jan-08       | 18-Jan-08   | 4.00  | 0.00002              |
| 513      | Jan-08        | 4     | 10    | 6          | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00002              |
| 514      | Jan-08        | 19    | 31    | 4          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 515      | Jan-08        | 6     | 10    | 23         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 516      | Jan-08        | 12    | 11    | 1          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00000              |
| 517      | Jan-08        | 10    | 10    | 1          | 28-Dec-07       | 23-Jan-08   | 26.00 | 0.00004              |
| 518      | Jan-08        | 4     | 10    | 12         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 519      | Jan-08        | 8     | 20    | 6          | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00002              |
| 520      | Jan-08        | 14    | 10    | 2,223      | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 521      | Jan-08        | 17    | 10    | 17         | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00014              |
| 522      | Jan-08        | 16    | 10    | 9          | 27-Dec-07       | 7-Jan-08    | 11.00 | 0.00016              |
| 523      | Jan-08        | 7     | 10    | 1          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00000              |
| 524      | Jan-08        | 10    | 10    | 11         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 525      | Jan-08        | 1     | 2A    | 2          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00001              |
| 526      | Jan-08        | 8     | 20    | 1          | 19-Dec-07       | 16-Jan-08   | 28.00 | 0.00005              |
| 527      | Jan-08        | 8     | 10    | 7          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 528      | Jan-08        | 15    | 20    | 2          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 529      | Jan-08        | 12    | 20    | 4          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00001              |
| 530      | Jan-08        | 15    | 20    | 10         | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00012              |
| 531      | Jan-08        | 6     | 10    | 10         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 532      | Jan-08        | 13    | 20    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 533      | Jan-08        | 14    | 10    | 7          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 534      | Jan-08        | 5     | 20    | 5          | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00003              |
| 535      | Jan-08        | 19    | 20    | 3          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 536      | Jan-08        | 13    | 10    | 1          | 19-Dec-07       | 7-Jan-08    | 19.00 | 0.00003              |
| 537      | Jan-08        | 12    | 10    | 6          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 538      | Jan-08        | 11    | 20    | 37         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 539      | Jan-08        | 17    | 10    | 127        | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00042              |
| 540      | Jan-08        | 9     | 20    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 541      | Jan-08        | 19    | 30    | 108        | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00089              |
| 542      | Jan-08        | 15    | 20    | 3          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 543      | Jan-08        | 6     | 11    | 11         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 544      | Jan-08        | 99    | 22    | 12         | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00006              |
| 545      | Jan-08        | 10    | 10    | 2          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 546      | Jan-08        | 2     | 10    | 7,471      | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.06139              |
| 547      | Jan-08        | 3     | 40    | 2          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 548      | Jan-08        | 6     | 10    | 21         | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00003              |
| 549      | Jan-08        | 14    | 10    | 1          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 550      | Jan-08        | 3     | 10    | 15         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 551      | Jan-08        | 4     | 10    | 1          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00000              |
| 552      | Jan-08        | 17    | 20    | 2          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 553      | Jan-08        | 12    | 10    | 1          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 554      | Jan-08        | 18    | 10    | 1          | 15-Jan-08       | 30-Jan-08   | 15.00 | 0.00002              |
| 555      | Jan-08        | 5     | 10    | 1          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00001              |
| 556      | Jan-08        | 15    | 10    | 59         | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00029              |
| 557      | Jan-08        | 18    | 10    | 10         | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00003              |
| 558      | Jan-08        | 15    | 2A    | 96         | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00047              |
| 559      | Jan-08        | 16    | 10    | 2          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |
| 560      | Jan-08        | 19    | 20    | 106        | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 561      | Jan-08        | 12    | 11    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 562      | Jan-08        | 4     | 10    | 6,571      | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.03240              |
| 563      | Jan-08        | 2     | 20    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 564      | Jan-08        | 3     | 10    | 12         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 565      | Jan-08        | 9     | 40    | 1          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00000              |
| 566      | Jan-08        | 99    | 33    | 1          | 2-Jan-08        | 10-Jan-08   | 8.00  | 0.00001              |
| 567      | Jan-08        | 14    | 10    | 1,297      | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00213              |
| 568      | Jan-08        | 2     | 10    | 1          | 26-Dec-07       | 8-Jan-08    | 13.00 | 0.00002              |
| 569      | Jan-08        | 1     | 10    | 18         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 570      | Jan-08        | 7     | 10    | 14         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 571      | Jan-08        | 14    | 11    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 572      | Jan-08        | 13    | 10    | 5,931      | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.04874              |
| 573      | Jan-08        | 5     | 10    | 13         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 574      | Jan-08        | 17    | 20    | 291        | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00239              |
| 575      | Jan-08        | 17    | 10    | 160        | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00026              |
| 576      | Jan-08        | 3     | 10    | 6          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 577      | Jan-08        | NM    | 10    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 578      | Jan-08        | 12    | 10    | 1          | 26-Dec-07       | 17-Jan-08   | 22.00 | 0.00004              |
| 579      | Jan-08        | 19    | 60    | 34         | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00011              |
| 580      | Jan-08        | 11    | 10    | 9          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 581      | Jan-08        | 9     | 10    | 1,113      | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 582      | Jan-08        | 11    | 2A    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 583      | Jan-08        | 9     | 10    | 1          | 15-Jan-08       | 24-Jan-08   | 9.00  | 0.00001              |
| 584      | Jan-08        | 1     | 10    | 7          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 585      | Jan-08        | 5     | 40    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |
| 586      | Jan-08        | 7     | 10    | 8          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 587      | Jan-08        | 15    | 10    | 5          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 588      | Jan-08        | 15    | 10    | 1          | 16-Jan-08       | 25-Jan-08   | 9.00  | 0.00001              |
| 589      | Jan-08        | 11    | 40    | 1          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00000              |
| 590      | Jan-08        | 9     | 40    | 2          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00001              |
| 591      | Jan-08        | 7     | 2A    | 120        | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00079              |
| 592      | Jan-08        | 5     | 10    | 20         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 593      | Jan-08        | 4     | 20    | 1          | 19-Dec-07       | 10-Jan-08   | 22.00 | 0.00004              |
| 594      | Jan-08        | 3     | 10    | 10         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 595      | Jan-08        | 13    | 10    | 11         | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 596      | Jan-08        | 15    | 20    | 77         | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00063              |
| 597      | Jan-08        | 7     | 30    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 598      | Jan-08        | 18    | 20    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 599      | Jan-08        | 12    | 20    | 3          | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00002              |
| 600      | Jan-08        | 19    | 20    | 329        | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00162              |
| 601      | Jan-08        | 6     | 10    | 1          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00000              |
| 602      | Jan-08        | 14    | 40    | 2          | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00001              |
| 603      | Jan-08        | 6     | 10    | 1          | 10-Jan-08       | 21-Jan-08   | 11.00 | 0.00002              |
| 604      | Jan-08        | 7     | 10    | 6          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 605      | Jan-08        | 19    | 10    | 1          | 28-Dec-07       | 8-Jan-08    | 11.00 | 0.00002              |
| 606      | Jan-08        | 6     | 10    | 1          | 21-Dec-07       | 3-Jan-08    | 13.00 | 0.00002              |
| 607      | Jan-08        | 18    | 10    | 1          | 15-Jan-08       | 22-Jan-08   | 7.00  | 0.00001              |
| 608      | Jan-08        | 5     | 10    | 4          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 609      | Jan-08        | 13    | 11    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 610      | Jan-08        | 19    | 20    | 1          | 27-Dec-07       | 14-Jan-08   | 18.00 | 0.00003              |
| 611      | Jan-08        | 13    | 10    | 15         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 612      | Jan-08        | 7     | 10    | 2          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 613      | Jan-08        | 12    | 20    | 15         | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00010              |
| 614      | Jan-08        | 18    | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 615      | Jan-08        | 7     | 60    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 616      | Jan-08        | 11    | 10    | 10         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 617      | Jan-08        | 10    | 20    | 42         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 618      | Jan-08        | 5     | 30    | 18         | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00006              |
| 619      | Jan-08        | 15    | 10    | 1          | 11-Jan-08       | 28-Jan-08   | 17.00 | 0.00003              |
| 620      | Jan-08        | 1     | 11    | 43         | 3-Jan-08        | 7-Jan-08    | 4.00  | 0.00028              |
| 621      | Jan-08        | 9     | 10    | 4          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 622      | Jan-08        | 8     | 10    | 2          | 10-Jan-08       | 16-Jan-08   | 6.00  | 0.00002              |
| 623      | Jan-08        | 3     | 10    | 1          | 4-Jan-08        | 14-Jan-08   | 10.00 | 0.00002              |
| 624      | Jan-08        | 9     | 40    | 2          | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00001              |
| 625      | Jan-08        | 16    | 20    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 626      | Jan-08        | 14    | 10    | 1          | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00000              |
| 627      | Jan-08        | 14    | 20    | 2          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 628      | Jan-08        | 14    | 20    | 2          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 629      | Jan-08        | 2     | 10    | 1          | 12-Dec-07       | 8-Jan-08    | 27.00 | 0.00004              |
| 630      | Jan-08        | 1     | 10    | 17         | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.00014              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 631      | Jan-08        | 99    | 32    | 33         | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00005              |
| 632      | Jan-08        | 18    | 2A    | 2          | 26-Jan-08       | 30-Jan-08   | 4.00  | 0.00001              |
| 633      | Jan-08        | 1     | 20    | 13         | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00006              |
| 634      | Jan-08        | 1     | 20    | 1          | 2-Jan-08        | 14-Jan-08   | 12.00 | 0.00002              |
| 635      | Jan-08        | 18    | 10    | 1          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00000              |
| 636      | Jan-08        | 5     | 10    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |
| 637      | Jan-08        | 18    | 20    | 2          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 638      | Jan-08        | 13    | 10    | 1          | 4-Jan-08        | 23-Jan-08   | 19.00 | 0.00003              |
| 639      | Jan-08        | 2     | 10    | 16         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 640      | Jan-08        | 6     | 40    | 6          | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00004              |
| 641      | Jan-08        | 14    | 20    | 17         | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00006              |
| 642      | Jan-08        | 16    | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 643      | Jan-08        | 5     | 10    | 1          | 21-Dec-07       | 11-Jan-08   | 21.00 | 0.00003              |
| 644      | Jan-08        | 16    | 10    | 1          | 16-Jan-08       | 28-Jan-08   | 12.00 | 0.00002              |
| 645      | Jan-08        | 9     | 10    | 2          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 646      | Jan-08        | 4     | 10    | 4          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00003              |
| 647      | Jan-08        | 3     | 2A    | 99         | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00033              |
| 648      | Jan-08        | 11    | 10    | 2          | 29-Dec-07       | 21-Jan-08   | 23.00 | 0.00008              |
| 649      | Jan-08        | 13    | 11    | 3          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 650      | Jan-08        | 14    | 10    | 95         | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00047              |
| 651      | Jan-08        | 18    | 20    | 33         | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00011              |
| 652      | Jan-08        | 18    | 20    | 6          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 653      | Jan-08        | 2     | 10    | 33         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 654      | Jan-08        | 3     | 10    | 9          | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00004              |
| 655      | Jan-08        | 3     | 10    | 1          | 5-Dec-07        | 9-Jan-08    | 35.00 | 0.00006              |
| 656      | Jan-08        | 15    | 10    | 2          | 2-Jan-08        | 25-Jan-08   | 23.00 | 0.00008              |
| 657      | Jan-08        | 13    | 10    | 31         | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00005              |
| 658      | Jan-08        | 12    | 11    | 4          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00003              |
| 659      | Jan-08        | 19    | 10    | 1          | 25-Jan-08       | 31-Jan-08   | 6.00  | 0.00001              |
| 660      | Jan-08        | 15    | 60    | 1          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00000              |
| 661      | Jan-08        | 2     | 20    | 3          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 662      | Jan-08        | 7     | 30    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |
| 663      | Jan-08        | 12    | 20    | 1          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00001              |
| 664      | Jan-08        | 6     | 10    | 9          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 665      | Jan-08        | 5     | 20    | 1          | 10-Jan-08       | 17-Jan-08   | 7.00  | 0.00001              |
| 666      | Jan-08        | 17    | 10    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 667      | Jan-08        | 4     | 10    | 16         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 668      | Jan-08        | 6     | 30    | 6          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00005              |
| 669      | Jan-08        | 2     | 10    | 11         | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 670      | Jan-08        | 10    | M     | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 671      | Jan-08        | 19    | 30    | 59         | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00019              |
| 672      | Jan-08        | 10    | 10    | 9          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 673      | Jan-08        | 8     | 10    | 622        | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 674      | Jan-08        | 15    | 20    | 329        | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00162              |
| 675      | Jan-08        | 2     | 20    | 21         | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00007              |
| 676      | Jan-08        | 17    | 11    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 677      | Jan-08        | 16    | 2A    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 678      | Jan-08        | 17    | 10    | 1          | 3-Jan-08        | 4-Jan-08    | 1.00  | 0.00000              |
| 679      | Jan-08        | 6     | 10    | 14         | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 680      | Jan-08        | 19    | 22    | 2          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 681      | Jan-08        | 14    | 10    | 11         | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 682      | Jan-08        | 4     | 10    | 10         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 683      | Jan-08        | 2     | 10    | 11         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 684      | Jan-08        | 12    | 10    | 8          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 685      | Jan-08        | 12    | 2A    | 14         | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 686      | Jan-08        | 6     | 10    | 1          | 21-Dec-07       | 14-Jan-08   | 24.00 | 0.00004              |
| 687      | Jan-08        | 11    | 20    | 42         | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00028              |
| 688      | Jan-08        | 17    | 20    | 181        | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 689      | Jan-08        | 5     | 10    | 1          | 9-Jan-08        | 17-Jan-08   | 8.00  | 0.00001              |
| 690      | Jan-08        | 13    | 10    | 1          | 4-Jan-08        | 15-Jan-08   | 11.00 | 0.00002              |
| 691      | Jan-08        | 6     | 10    | 12         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 692      | Jan-08        | 18    | 10    | 1          | 28-Dec-07       | 8-Jan-08    | 11.00 | 0.00002              |
| 693      | Jan-08        | 13    | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 694      | Jan-08        | 11    | 2A    | 109        | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00072              |
| 695      | Jan-08        | 10    | 20    | 51         | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00017              |
| 696      | Jan-08        | 7     | 11    | 6          | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00005              |
| 697      | Jan-08        | 4     | 10    | 349        | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 698      | Jan-08        | 12    | 10    | 1          | 10-Dec-07       | 16-Jan-08   | 37.00 | 0.00006              |
| 699      | Jan-08        | 12    | 10    | 24         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 700      | Jan-08        | 11    | 20    | 2          | 12-Jan-08       | 21-Jan-08   | 9.00  | 0.00003              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 701      | Jan-08        | 10    | 10    | 1          | 28-Dec-07       | 18-Jan-08   | 21.00 | 0.00003              |
| 702      | Jan-08        | 3     | 20    | 1          | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00001              |
| 703      | Jan-08        | 19    | 30    | 1          | 3-Jan-08        | 4-Jan-08    | 1.00  | 0.00000              |
| 704      | Jan-08        | 17    | 20    | 2          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 705      | Jan-08        | 17    | 10    | 1          | 26-Dec-07       | 4-Jan-08    | 9.00  | 0.00001              |
| 706      | Jan-08        | 10    | 10    | 3          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 707      | Jan-08        | 10    | 10    | 1          | 8-Jan-08        | 14-Jan-08   | 6.00  | 0.00001              |
| 708      | Jan-08        | 8     | 10    | 3          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 709      | Jan-08        | 7     | 10    | 1          | 10-Jan-08       | 16-Jan-08   | 6.00  | 0.00001              |
| 710      | Jan-08        | 2     | 10    | 2          | 4-Jan-08        | 14-Jan-08   | 10.00 | 0.00003              |
| 711      | Jan-08        | 18    | 2A    | 3          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 712      | Jan-08        | 7     | 20    | 464        | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00305              |
| 713      | Jan-08        | 13    | 10    | 3,303      | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.01086              |
| 714      | Jan-08        | 1     | 20    | 1          | 2-Jan-08        | 25-Jan-08   | 23.00 | 0.00004              |
| 715      | Jan-08        | 19    | 10    | 265        | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00087              |
| 716      | Jan-08        | 6     | 10    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 717      | Jan-08        | 13    | 20    | 1          | 10-Jan-08       | 23-Jan-08   | 13.00 | 0.00002              |
| 718      | Jan-08        | 19    | 22    | 3          | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00001              |
| 719      | Jan-08        | 17    | 20    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 720      | Jan-08        | 9     | 2A    | 144        | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00071              |
| 721      | Jan-08        | 1     | 10    | 8          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 722      | Jan-08        | 19    | 11    | 5          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00001              |
| 723      | Jan-08        | 2     | 10    | 1          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00000              |
| 724      | Jan-08        | 10    | 10    | 3          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 725      | Jan-08        | 15    | 20    | 2          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 726      | Jan-08        | 2     | 10    | 14         | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00012              |
| 727      | Jan-08        | 8     | 10    | 889        | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00146              |
| 728      | Jan-08        | 3     | 10    | 2          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00002              |
| 729      | Jan-08        | 12    | 11    | 67         | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 730      | Jan-08        | 11    | 11    | 1          | 22-Jan-08       | 28-Jan-08   | 6.00  | 0.00001              |
| 731      | Jan-08        | 18    | 11    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 732      | Jan-08        | 19    | 20    | 141        | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 733      | Jan-08        | 17    | 20    | 3          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 734      | Jan-08        | 1     | 10    | 22         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 735      | Jan-08        | 2     | 30    | 1          | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.00001              |
| 736      | Jan-08        | 8     | 30    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 737      | Jan-08        | 14    | 10    | 1          | 4-Jan-08        | 18-Jan-08   | 14.00 | 0.00002              |
| 738      | Jan-08        | 19    | 20    | 1          | 18-Jan-08       | 28-Jan-08   | 10.00 | 0.00002              |
| 739      | Jan-08        | 12    | 10    | 95         | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00016              |
| 740      | Jan-08        | 17    | 10    | 109        | 26-Jan-08       | 29-Jan-08   | 3.00  | 0.00054              |
| 741      | Jan-08        | 5     | 10    | 42         | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00035              |
| 742      | Jan-08        | 1     | 20    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 743      | Jan-08        | 11    | 20    | 1          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00001              |
| 744      | Jan-08        | 5     | 10    | 9          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 745      | Jan-08        | 12    | 11    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 746      | Jan-08        | 13    | 10    | 1          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00000              |
| 747      | Jan-08        | 6     | 10    | 1          | 1-Jan-08        | 2-Jan-08    | 1.00  | 0.00000              |
| 748      | Jan-08        | 16    | 10    | 2          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 749      | Jan-08        | 19    | 20    | 4          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 750      | Jan-08        | 19    | 10    | 2,727      | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.02689              |
| 751      | Jan-08        | 10    | 2A    | 94         | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00031              |
| 752      | Jan-08        | 3     | 10    | 11         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 753      | Jan-08        | 14    | 21    | 1          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00000              |
| 754      | Jan-08        | 8     | 20    | 31         | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00015              |
| 755      | Jan-08        | 3     | 10    | 1          | 4-Jan-08        | 17-Jan-08   | 13.00 | 0.00002              |
| 756      | Jan-08        | 9     | 10    | 2          | 8-Jan-08        | 17-Jan-08   | 9.00  | 0.00003              |
| 757      | Jan-08        | 1     | 10    | 9          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 758      | Jan-08        | 3     | 20    | 439        | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00144              |
| 759      | Jan-08        | 7     | 10    | 4          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 760      | Jan-08        | 16    | 10    | 1          | 21-Dec-07       | 15-Jan-08   | 25.00 | 0.00004              |
| 761      | Jan-08        | 19    | 40    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 762      | Jan-08        | 4     | 30    | 7          | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00003              |
| 763      | Jan-08        | 14    | 20    | 4          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00002              |
| 764      | Jan-08        | 15    | 10    | 1          | 7-Jan-08        | 25-Jan-08   | 18.00 | 0.00003              |
| 765      | Jan-08        | 16    | 11    | 5          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00001              |
| 766      | Jan-08        | 4     | 10    | 1          | 23-Jan-08       | 29-Jan-08   | 6.00  | 0.00001              |
| 767      | Jan-08        | 5     | 10    | 7          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 768      | Jan-08        | 13    | 10    | 6          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 769      | Jan-08        | 12    | 20    | 2          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 770      | Jan-08        | 14    | 10    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 771      | Jan-08        | 3     | 10    | 17         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 772      | Jan-08        | 1     | 10    | 12         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 773      | Jan-08        | 11    | 10    | 11         | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 774      | Jan-08        | 19    | 20    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |
| 775      | Jan-08        | 13    | 30    | 3          | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00002              |
| 776      | Jan-08        | 9     | 10    | 12         | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 777      | Jan-08        | 19    | 60    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 778      | Jan-08        | 16    | 20    | 2          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 779      | Jan-08        | 4     | 10    | 1          | 10-Jan-08       | 21-Jan-08   | 11.00 | 0.00002              |
| 780      | Jan-08        | 6     | 10    | 1          | 10-Dec-07       | 10-Jan-08   | 31.00 | 0.00005              |
| 781      | Jan-08        | 5     | 10    | 5          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 782      | Jan-08        | 5     | 20    | 1          | 5-Nov-07        | 9-Jan-08    | 65.00 | 0.00011              |
| 783      | Jan-08        | 9     | 20    | 5          | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00002              |
| 784      | Jan-08        | 17    | 20    | 107        | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00088              |
| 785      | Jan-08        | 12    | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 786      | Jan-08        | 3     | 10    | 27         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 787      | Jan-08        | 10    | 20    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 788      | Jan-08        | 11    | 10    | 14         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 789      | Jan-08        | 5     | 60    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |
| 790      | Jan-08        | 13    | 2A    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 791      | Jan-08        | 5     | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 792      | Jan-08        | 8     | 20    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 793      | Jan-08        | 9     | 10    | 10         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 794      | Jan-08        | 7     | 10    | 2          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 795      | Jan-08        | 16    | 20    | 3          | 27-Dec-07       | 3-Jan-08    | 7.00  | 0.00003              |
| 796      | Jan-08        | 17    | 2A    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 797      | Jan-08        | 6     | 10    | 1          | 28-Dec-07       | 7-Jan-08    | 10.00 | 0.00002              |
| 798      | Jan-08        | 11    | 11    | 6          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00005              |
| 799      | Jan-08        | 12    | 20    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 800      | Jan-08        | 19    | 40    | 5          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00002              |
| 801      | Jan-08        | 14    | 60    | 1          | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00000              |
| 802      | Jan-08        | 12    | 20    | 87         | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 803      | Jan-08        | 18    | 10    | 1          | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00000              |
| 804      | Jan-08        | 5     | 10    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 805      | Jan-08        | 18    | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 806      | Jan-08        | 18    | 10    | 1          | 1-Jan-08        | 25-Jan-08   | 24.00 | 0.00004              |
| 807      | Jan-08        | 19    | 2A    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 808      | Jan-08        | 3     | 10    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |
| 809      | Jan-08        | 7     | 11    | 23         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 810      | Jan-08        | 99    | 23    | 1          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00001              |
| 811      | Jan-08        | 11    | 20    | 317        | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00208              |
| 812      | Jan-08        | 16    | 20    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 813      | Jan-08        | 3     | 10    | 7,127      | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.05857              |
| 814      | Jan-08        | 9     | 10    | 1          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 815      | Jan-08        | 5     | 11    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 816      | Jan-08        | 14    | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 817      | Jan-08        | 7     | 10    | 86         | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00014              |
| 818      | Jan-08        | 9     | 60    | 1          | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00000              |
| 819      | Jan-08        | 13    | 10    | 1          | 24-Jan-08       | 30-Jan-08   | 6.00  | 0.00001              |
| 820      | Jan-08        | 12    | 10    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 821      | Jan-08        | 19    | 10    | 177        | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00058              |
| 822      | Jan-08        | 99    | 32    | 2          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 823      | Jan-08        | 19    | 10    | 11         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 824      | Jan-08        | 18    | 20    | 2          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 825      | Jan-08        | 16    | 20    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 826      | Jan-08        | 1     | 10    | 4          | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00002              |
| 827      | Jan-08        | 9     | 10    | 1          | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00000              |
| 828      | Jan-08        | 18    | 10    | 1          | 26-Dec-07       | 18-Jan-08   | 23.00 | 0.00004              |
| 829      | Jan-08        | 5     | 10    | 5,568      | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.02745              |
| 830      | Jan-08        | 4     | 10    | 6          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 831      | Jan-08        | 11    | 11    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 832      | Jan-08        | 4     | 10    | 1          | 7-Jan-08        | 16-Jan-08   | 9.00  | 0.00001              |
| 833      | Jan-08        | 12    | 10    | 1          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00000              |
| 834      | Jan-08        | 10    | 10    | 1          | 31-Dec-07       | 18-Jan-08   | 18.00 | 0.00003              |
| 835      | Jan-08        | 2     | 21    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 836      | Jan-08        | 9     | 20    | 728        | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00359              |
| 837      | Jan-08        | 15    | 10    | 1,588      | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00261              |
| 838      | Jan-08        | 18    | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 839      | Jan-08        | 18    | 10    | 2          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00002              |
| 840      | Jan-08        | 2     | 10    | 9          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 841      | Jan-08        | 8     | 10    | 3          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00001              |
| 842      | Jan-08        | 7     | 20    | 20         | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00010              |
| 843      | Jan-08        | 10    | 10    | 1          | 1-Jan-08        | 8-Jan-08    | 7.00  | 0.00001              |
| 844      | Jan-08        | 99    | 38    | 2          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 845      | Jan-08        | 6     | 10    | 13         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 846      | Jan-08        | 13    | 11    | 1          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 847      | Jan-08        | 14    | 2A    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 848      | Jan-08        | 15    | 11    | 101        | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00017              |
| 849      | Jan-08        | 13    | 30    | 1          | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00000              |
| 850      | Jan-08        | 4     | 10    | 11         | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 851      | Jan-08        | 10    | 11    | 13         | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00006              |
| 852      | Jan-08        | 12    | 10    | 7          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 853      | Jan-08        | 11    | 11    | 1          | 2-Jan-08        | 21-Jan-08   | 19.00 | 0.00003              |
| 854      | Jan-08        | 2     | 10    | 14         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 855      | Jan-08        | 99    | 21    | 3          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 856      | Jan-08        | 12    | 20    | 1          | 17-Jan-08       | 24-Jan-08   | 7.00  | 0.00001              |
| 857      | Jan-08        | 10    | 10    | 4          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 858      | Jan-08        | 8     | 10    | 8          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 859      | Jan-08        | 18    | 60    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 860      | Jan-08        | 15    | 20    | 4          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 861      | Jan-08        | 3     | 10    | 1          | 9-Jan-08        | 17-Jan-08   | 8.00  | 0.00001              |
| 862      | Jan-08        | 10    | 20    | 408        | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00134              |
| 863      | Jan-08        | 18    | 10    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 864      | Jan-08        | 4     | 10    | 9          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 865      | Jan-08        | 15    | 11    | 3          | 26-Dec-07       | 3-Jan-08    | 8.00  | 0.00004              |
| 866      | Jan-08        | 11    | 20    | 2          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 867      | Jan-08        | 10    | 10    | 1          | 19-Dec-07       | 18-Jan-08   | 30.00 | 0.00005              |
| 868      | Jan-08        | 9     | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 869      | Jan-08        | 2     | 10    | 1          | 20-Dec-07       | 8-Jan-08    | 19.00 | 0.00003              |
| 870      | Jan-08        | 8     | 30    | 9          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 871      | Jan-08        | 19    | 22    | 51         | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00042              |
| 872      | Jan-08        | 15    | 40    | 6          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00003              |
| 873      | Jan-08        | 2     | 10    | 16         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 874      | Jan-08        | 10    | 10    | 7          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 875      | Jan-08        | 99    | 20    | 1          | 6-Dec-07        | 3-Jan-08    | 28.00 | 0.00005              |
| 876      | Jan-08        | 4     | 10    | 1          | 7-Dec-07        | 2-Jan-08    | 26.00 | 0.00004              |
| 877      | Jan-08        | 4     | 10    | 3          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 878      | Jan-08        | 8     | 10    | 5          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 879      | Jan-08        | 11    | 11    | 2          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00000              |
| 880      | Jan-08        | 15    | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 881      | Jan-08        | 18    | 2A    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 882      | Jan-08        | 13    | 10    | 2          | 12-Jan-08       | 23-Jan-08   | 11.00 | 0.00004              |
| 883      | Jan-08        | 6     | 10    | 13         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 884      | Jan-08        | 5     | 20    | 2          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 885      | Jan-08        | 6     | 10    | 2          | 8-Jan-08        | 14-Jan-08   | 6.00  | 0.00002              |
| 886      | Jan-08        | 19    | 31    | 1          | 29-Dec-07       | 2-Jan-08    | 4.00  | 0.00001              |
| 887      | Jan-08        | 16    | 10    | 4,955      | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.03257              |
| 888      | Jan-08        | 11    | 20    | 7          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00002              |
| 889      | Jan-08        | 19    | 20    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 890      | Jan-08        | 9     | 20    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 891      | Jan-08        | 11    | 20    | 91         | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 892      | Jan-08        | 2     | 11    | 70         | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00046              |
| 893      | Jan-08        | 9     | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 894      | Jan-08        | 4     | 10    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 895      | Jan-08        | 99    | 33    | 1          | 2-Jan-08        | 8-Jan-08    | 6.00  | 0.00001              |
| 896      | Jan-08        | 19    | 62    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 897      | Jan-08        | 17    | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 898      | Jan-08        | 4     | 30    | 1          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 899      | Jan-08        | 15    | 20    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 900      | Jan-08        | 10    | 20    | 14         | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00009              |
| 901      | Jan-08        | 15    | 10    | 3          | 10-Jan-08       | 25-Jan-08   | 15.00 | 0.00007              |
| 902      | Jan-08        | 2     | 10    | 2          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00002              |
| 903      | Jan-08        | 11    | 20    | 1          | 18-Dec-07       | 8-Jan-08    | 21.00 | 0.00003              |
| 904      | Jan-08        | 14    | 10    | 37         | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00024              |
| 905      | Jan-08        | 13    | 30    | 3          | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00001              |
| 906      | Jan-08        | 7     | 40    | 3          | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00002              |
| 907      | Jan-08        | 18    | 10    | 6,556      | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.02155              |
| 908      | Jan-08        | 18    | 10    | 1          | 26-Dec-07       | 29-Jan-08   | 34.00 | 0.00006              |
| 909      | Jan-08        | 18    | 10    | 12         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 910      | Jan-08        | 12    | 10    | 1          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 911      | Jan-08        | 17    | 20    | 2          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 912      | Jan-08        | 17    | 10    | 1          | 17-Jan-08       | 29-Jan-08   | 12.00 | 0.00002              |
| 913      | Jan-08        | 15    | 20    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 914      | Jan-08        | 4     | 11    | 15         | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00005              |
| 915      | Jan-08        | 18    | 10    | 1          | 8-Jan-08        | 18-Jan-08   | 10.00 | 0.00002              |
| 916      | Jan-08        | 14    | 11    | 9          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 917      | Jan-08        | 19    | 20    | 4          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 918      | Jan-08        | 12    | 11    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 919      | Jan-08        | 4     | 10    | 2          | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00001              |
| 920      | Jan-08        | 3     | 10    | 468        | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 921      | Jan-08        | 3     | 10    | 1          | 7-Jan-08        | 16-Jan-08   | 9.00  | 0.00001              |
| 922      | Jan-08        | 11    | 10    | 1          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00000              |
| 923      | Jan-08        | 19    | 31    | 3          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 924      | Jan-08        | 4     | 20    | 333        | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00055              |
| 925      | Jan-08        | 8     | 20    | 8          | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00004              |
| 926      | Jan-08        | 14    | 10    | 33         | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00005              |
| 927      | Jan-08        | 13    | 11    | 1          | 19-Jan-08       | 23-Jan-08   | 4.00  | 0.00001              |
| 928      | Jan-08        | 1     | 10    | 20         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 929      | Jan-08        | 10    | 20    | 1          | 2-Jan-08        | 18-Jan-08   | 16.00 | 0.00003              |
| 930      | Jan-08        | 8     | 30    | 1          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 931      | Jan-08        | 3     | 30    | 1          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00001              |
| 932      | Jan-08        | 7     | 2A    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 933      | Jan-08        | 1     | 2A    | 67         | 3-Jan-08        | 7-Jan-08    | 4.00  | 0.00044              |
| 934      | Jan-08        | 14    | 10    | 4          | 28-Dec-07       | 24-Jan-08   | 27.00 | 0.00018              |
| 935      | Jan-08        | 19    | 40    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 936      | Jan-08        | 5     | 10    | 5          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 937      | Jan-08        | 5     | 2A    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 938      | Jan-08        | 3     | 10    | 7          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 939      | Jan-08        | 19    | 10    | 1          | 4-Jan-08        | 16-Jan-08   | 12.00 | 0.00002              |
| 940      | Jan-08        | 10    | 20    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 941      | Jan-08        | 11    | 10    | 11         | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 942      | Jan-08        | 8     | 20    | 4          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 943      | Jan-08        | 9     | 10    | 1,132      | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 944      | Jan-08        | 9     | 2A    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 945      | Jan-08        | 1     | 10    | 11         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 946      | Jan-08        | 7     | 10    | 9          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 947      | Jan-08        | 19    | 30    | 123        | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00121              |
| 948      | Jan-08        | 14    | 20    | 2          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 949      | Jan-08        | 19    | 21    | 3          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 950      | Jan-08        | 2     | 10    | 2          | 12-Jan-08       | 14-Jan-08   | 2.00  | 0.00001              |
| 951      | Jan-08        | 15    | 2A    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 952      | Jan-08        | 12    | 10    | 1          | 14-Dec-07       | 10-Jan-08   | 27.00 | 0.00004              |
| 953      | Jan-08        | 4     | 10    | 1          | 10-Dec-07       | 10-Jan-08   | 31.00 | 0.00005              |
| 954      | Jan-08        | 3     | 10    | 7          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 955      | Jan-08        | 3     | 40    | 1          | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00000              |
| 956      | Jan-08        | 13    | 2A    | 3          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 957      | Jan-08        | 8     | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 958      | Jan-08        | 19    | 60    | 3          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 959      | Jan-08        | 1     | 10    | 20         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 960      | Jan-08        | 7     | 10    | 10         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 961      | Jan-08        | 6     | 20    | 20         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 962      | Jan-08        | 99    | 31    | 1          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00000              |
| 963      | Jan-08        | 13    | 10    | 1          | 21-Dec-07       | 23-Jan-08   | 33.00 | 0.00005              |
| 964      | Jan-08        | 12    | 2A    | 63         | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00041              |
| 965      | Jan-08        | 4     | 20    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 966      | Jan-08        | 8     | 11    | 10         | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00008              |
| 967      | Jan-08        | 5     | 10    | 256        | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 968      | Jan-08        | 18    | 10    | 1          | 14-Jan-08       | 30-Jan-08   | 16.00 | 0.00003              |
| 969      | Jan-08        | 17    | 10    | 1          | 3-Jan-08        | 29-Jan-08   | 26.00 | 0.00004              |
| 970      | Jan-08        | 10    | 10    | 58         | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00019              |
| 971      | Jan-08        | 4     | 20    | 1          | 8-Jan-08        | 18-Jan-08   | 10.00 | 0.00002              |
| 972      | Jan-08        | 11    | 10    | 1          | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00000              |
| 973      | Jan-08        | 15    | 10    | 14         | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00009              |
| 974      | Jan-08        | 8     | 20    | 3          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 975      | Jan-08        | 14    | 11    | 1          | 10-Jan-08       | 24-Jan-08   | 14.00 | 0.00002              |
| 976      | Jan-08        | 10    | 20    | 3          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 977      | Jan-08        | 9     | 10    | 1          | 20-Dec-07       | 17-Jan-08   | 28.00 | 0.00005              |
| 978      | Jan-08        | 3     | 10    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 979      | Jan-08        | 16    | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 980      | Jan-08        | 8     | 20    | 4          | 12-Jan-08       | 16-Jan-08   | 4.00  | 0.00003              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 981      | Jan-08        | 17    | 2A    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 982      | Jan-08        | 14    | 10    | 3,468      | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.01140              |
| 983      | Jan-08        | 9     | 10    | 1          | 14-Nov-07       | 3-Jan-08    | 50.00 | 0.00008              |
| 984      | Jan-08        | 11    | 10    | 1          | 18-Dec-07       | 4-Jan-08    | 17.00 | 0.00003              |
| 985      | Jan-08        | 10    | 10    | 7          | 17-Dec-07       | 9-Jan-08    | 23.00 | 0.00026              |
| 986      | Jan-08        | 1     | 10    | 6          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00005              |
| 987      | Jan-08        | 2     | 10    | 2          | 3-Jan-08        | 11-Jan-08   | 8.00  | 0.00003              |
| 988      | Jan-08        | 7     | 10    | 1          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 989      | Jan-08        | 17    | 2A    | 49         | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00008              |
| 990      | Jan-08        | 2     | 20    | 3          | 4-Jan-08        | 10-Jan-08   | 6.00  | 0.00003              |
| 991      | Jan-08        | 12    | 20    | 4          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 992      | Jan-08        | 13    | 10    | 2          | 17-Jan-08       | 23-Jan-08   | 6.00  | 0.00002              |
| 993      | Jan-08        | 19    | 10    | 8          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 994      | Jan-08        | 8     | 10    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 995      | Jan-08        | 19    | 60    | 7          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00003              |
| 996      | Jan-08        | 17    | 10    | 9          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 997      | Jan-08        | 9     | 10    | 500        | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00082              |
| 998      | Jan-08        | 17    | 20    | 2          | 27-Dec-07       | 28-Jan-08   | 32.00 | 0.00011              |
| 999      | Jan-08        | 13    | 20    | 4          | 20-Dec-07       | 2-Jan-08    | 13.00 | 0.00009              |
| 1,000    | Jan-08        | 13    | 11    | 82         | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,001    | Jan-08        | 10    | 10    | 1          | 22-Dec-07       | 18-Jan-08   | 27.00 | 0.00004              |
| 1,002    | Jan-08        | 19    | 22    | 65         | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00021              |
| 1,003    | Jan-08        | 18    | 20    | 3          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,004    | Jan-08        | 7     | 20    | 1          | 22-Jan-08       | 30-Jan-08   | 8.00  | 0.00001              |
| 1,005    | Jan-08        | 2     | 10    | 19         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,006    | Jan-08        | 3     | 30    | 10         | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00008              |
| 1,007    | Jan-08        | 7     | 2A    | 54         | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00044              |
| 1,008    | Jan-08        | 7     | 11    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,009    | Jan-08        | 7     | 20    | 1          | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00000              |
| 1,010    | Jan-08        | 3     | 20    | 9          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00001              |
| 1,011    | Jan-08        | 13    | 10    | 411        | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00068              |
| 1,012    | Jan-08        | 16    | 20    | 1          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,013    | Jan-08        | 16    | 10    | 35         | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00035              |
| 1,014    | Jan-08        | 6     | 10    | 17         | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00014              |
| 1,015    | Jan-08        | 6     | 10    | 2,714      | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.01338              |
| 1,016    | Jan-08        | 3     | 10    | 1          | 26-Jan-08       | 28-Jan-08   | 2.00  | 0.00000              |
| 1,017    | Jan-08        | 6     | 20    | 1          | 9-Jan-08        | 16-Jan-08   | 7.00  | 0.00001              |
| 1,018    | Jan-08        | 4     | 10    | 20         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,019    | Jan-08        | 12    | 10    | 1          | 2-Jan-08        | 9-Jan-08    | 7.00  | 0.00001              |
| 1,020    | Jan-08        | 2     | 10    | 3          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,021    | Jan-08        | 10    | 10    | 397        | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,022    | Jan-08        | 12    | 10    | 1          | 18-Dec-07       | 7-Jan-08    | 20.00 | 0.00003              |
| 1,023    | Jan-08        | 7     | 20    | 4          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,024    | Jan-08        | 8     | 10    | 6          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,025    | Jan-08        | 10    | 20    | 1          | 17-Jan-08       | 24-Jan-08   | 7.00  | 0.00001              |
| 1,026    | Jan-08        | 5     | 30    | 6          | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00003              |
| 1,027    | Jan-08        | 11    | 10    | 1          | 5-Jan-08        | 21-Jan-08   | 16.00 | 0.00003              |
| 1,028    | Jan-08        | 1     | 11    | 13         | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00011              |
| 1,029    | Jan-08        | 15    | 30    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 1,030    | Jan-08        | 6     | 10    | 9          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,031    | Jan-08        | 19    | 2A    | 69         | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00011              |
| 1,032    | Jan-08        | 7     | 40    | 1          | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00000              |
| 1,033    | Jan-08        | 2     | 10    | 1          | 11-Dec-07       | 8-Jan-08    | 28.00 | 0.00005              |
| 1,034    | Jan-08        | 2     | 10    | 4          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,035    | Jan-08        | 18    | 2A    | 123        | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00101              |
| 1,036    | Jan-08        | 1     | 20    | 526        | 3-Jan-08        | 7-Jan-08    | 4.00  | 0.00346              |
| 1,037    | Jan-08        | 7     | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,038    | Jan-08        | 18    | 10    | 1          | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00000              |
| 1,039    | Jan-08        | 5     | 10    | 1          | 11-Jan-08       | 22-Jan-08   | 11.00 | 0.00002              |
| 1,040    | Jan-08        | 13    | 10    | 305        | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00100              |
| 1,041    | Jan-08        | 10    | 2A    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,042    | Jan-08        | 6     | 10    | 12         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,043    | Jan-08        | 19    | 10    | 19         | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00016              |
| 1,044    | Jan-08        | 4     | 10    | 22         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,045    | Jan-08        | 19    | 10    | 1          | 21-Dec-07       | 2-Jan-08    | 12.00 | 0.00002              |
| 1,046    | Jan-08        | 3     | 20    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,047    | Jan-08        | 9     | 10    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 1,048    | Jan-08        | 11    | 20    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,049    | Jan-08        | 19    | 33    | 2          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00002              |
| 1,050    | Jan-08        | 9     | 20    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,051    | Jan-08        | 15    | 10    | 1          | 23-Jan-08       | 30-Jan-08   | 7.00  | 0.00001              |
| 1,052    | Jan-08        | 9     | 10    | 1          | 2-Jan-08        | 17-Jan-08   | 15.00 | 0.00002              |
| 1,053    | Jan-08        | 10    | 10    | 150        | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00049              |
| 1,054    | Jan-08        | 17    | 20    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,055    | Jan-08        | 18    | 20    | 7          | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00003              |
| 1,056    | Jan-08        | 7     | 20    | 5          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00002              |
| 1,057    | Jan-08        | 8     | 10    | 1          | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00000              |
| 1,058    | Jan-08        | 7     | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,059    | Jan-08        | 7     | 10    | 1          | 11-Jan-08       | 17-Jan-08   | 6.00  | 0.00001              |
| 1,060    | Jan-08        | 2     | 10    | 1,683      | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00277              |
| 1,061    | Jan-08        | 12    | 11    | 5          | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00004              |
| 1,062    | Jan-08        | 13    | 10    | 1          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00000              |
| 1,063    | Jan-08        | 19    | 10    | 1          | 24-Jan-08       | 31-Jan-08   | 7.00  | 0.00001              |
| 1,064    | Jan-08        | 13    | 20    | 98         | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,065    | Jan-08        | 19    | 20    | 10         | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00008              |
| 1,066    | Jan-08        | 2     | 11    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,067    | Jan-08        | 13    | 10    | 1          | 26-Dec-07       | 23-Jan-08   | 28.00 | 0.00005              |
| 1,068    | Jan-08        | 12    | 10    | 3          | 17-Jan-08       | 23-Jan-08   | 6.00  | 0.00003              |
| 1,069    | Jan-08        | 8     | 11    | 39         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,070    | Jan-08        | 19    | 22    | 3          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 1,071    | Jan-08        | 99    | 2A    | 11         | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00005              |
| 1,072    | Jan-08        | 18    | 10    | 16         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,073    | Jan-08        | 17    | 20    | 2          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,074    | Jan-08        | 12    | 20    | 436        | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00287              |
| 1,075    | Jan-08        | 16    | 10    | 11         | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00004              |
| 1,076    | Jan-08        | 2     | 10    | 1          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 1,077    | Jan-08        | 16    | 30    | 4          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00003              |
| 1,078    | Jan-08        | 17    | 60    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,079    | Jan-08        | 10    | 10    | 1          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |
| 1,080    | Jan-08        | 14    | 11    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,081    | Jan-08        | 15    | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,082    | Jan-08        | 16    | 10    | 12         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,083    | Jan-08        | 13    | 20    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,084    | Jan-08        | 11    | 40    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,085    | Jan-08        | 8     | 10    | 215        | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00035              |
| 1,086    | Jan-08        | 10    | 10    | 1          | 4-Jan-08        | 18-Jan-08   | 14.00 | 0.00002              |
| 1,087    | Jan-08        | 17    | 20    | 5          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,088    | Jan-08        | 1     | 10    | 15         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,089    | Jan-08        | 2     | 30    | 1          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00001              |
| 1,090    | Jan-08        | 4     | 10    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,091    | Jan-08        | 15    | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,092    | Jan-08        | 12    | 2A    | 19         | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00003              |
| 1,093    | Jan-08        | 17    | 20    | 203        | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00033              |
| 1,094    | Jan-08        | 11    | 20    | 25         | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00021              |
| 1,095    | Jan-08        | 6     | 10    | 1          | 20-Dec-07       | 14-Jan-08   | 25.00 | 0.00004              |
| 1,096    | Jan-08        | 5     | 10    | 48         | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00024              |
| 1,097    | Jan-08        | 18    | 30    | 10         | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00003              |
| 1,098    | Jan-08        | 19    | 31    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 1,099    | Jan-08        | 3     | 10    | 15         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,100    | Jan-08        | 11    | 2A    | 164        | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00135              |
| 1,101    | Jan-08        | 10    | 20    | 35         | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00017              |
| 1,102    | Jan-08        | 19    | 20    | 16         | 29-Dec-07       | 2-Jan-08    | 4.00  | 0.00011              |
| 1,103    | Jan-08        | 12    | 10    | 1          | 3-Jan-08        | 4-Jan-08    | 1.00  | 0.00000              |
| 1,104    | Jan-08        | 1     | 10    | 11         | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,105    | Jan-08        | 9     | 2A    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,106    | Jan-08        | 10    | 10    | 1          | 27-Dec-07       | 18-Jan-08   | 22.00 | 0.00004              |
| 1,107    | Jan-08        | 1     | 2A    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,108    | Jan-08        | 7     | 10    | 6          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,109    | Jan-08        | 11    | 10    | 1          | 18-Dec-07       | 7-Jan-08    | 20.00 | 0.00003              |
| 1,110    | Jan-08        | 6     | 20    | 2          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,111    | Jan-08        | 3     | 30    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,112    | Jan-08        | 2     | 10    | 1          | 3-Jan-08        | 14-Jan-08   | 11.00 | 0.00002              |
| 1,113    | Jan-08        | 4     | 40    | 4          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00001              |
| 1,114    | Jan-08        | 5     | 10    | 3          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,115    | Jan-08        | 7     | 20    | 661        | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00543              |
| 1,116    | Jan-08        | 1     | 20    | 4          | 3-Jan-08        | 18-Jan-08   | 15.00 | 0.00010              |
| 1,117    | Jan-08        | 15    | 10    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 1,118    | Jan-08        | 6     | 10    | 1          | 9-Jan-08        | 31-Jan-08   | 22.00 | 0.00004              |
| 1,119    | Jan-08        | 19    | 10    | 1          | 10-Jan-08       | 31-Jan-08   | 21.00 | 0.00003              |
| 1,120    | Jan-08        | 1     | 10    | 11         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,121    | Jan-08        | 19    | 20    | 1          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 1,122    | Jan-08        | 14    | 20    | 38         | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00031              |
| 1,123    | Jan-08        | 11    | 2A    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,124    | Jan-08        | 19    | 60    | 7          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,125    | Jan-08        | 17    | 2A    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 1,126    | Jan-08        | 6     | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,127    | Jan-08        | 12    | 10    | 1          | 15-Jan-08       | 22-Jan-08   | 7.00  | 0.00001              |
| 1,128    | Jan-08        | 1     | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 1,129    | Jan-08        | 5     | 10    | 8          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,130    | Jan-08        | 4     | 20    | 2          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,131    | Jan-08        | 14    | 20    | 1          | 18-Dec-07       | 3-Jan-08    | 16.00 | 0.00003              |
| 1,132    | Jan-08        | 18    | 10    | 1          | 28-Dec-07       | 11-Jan-08   | 14.00 | 0.00002              |
| 1,133    | Jan-08        | 10    | 10    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 1,134    | Jan-08        | 9     | 30    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,135    | Jan-08        | 6     | 11    | 1          | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00001              |
| 1,136    | Jan-08        | 3     | 10    | 21         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,137    | Jan-08        | 2     | 20    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,138    | Jan-08        | 8     | 10    | 3,018      | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00992              |
| 1,139    | Jan-08        | 12    | 11    | 1          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 1,140    | Jan-08        | 11    | 20    | 1          | 14-Dec-07       | 9-Jan-08    | 26.00 | 0.00004              |
| 1,141    | Jan-08        | 11    | 2A    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,142    | Jan-08        | 13    | 10    | 39         | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00026              |
| 1,143    | Jan-08        | 19    | 10    | 7          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,144    | Jan-08        | 6     | 10    | 66         | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00022              |
| 1,145    | Jan-08        | 7     | 10    | 1          | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00000              |
| 1,146    | Jan-08        | 19    | 20    | 781        | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00128              |
| 1,147    | Jan-08        | 14    | 10    | 1          | 13-Jan-08       | 24-Jan-08   | 11.00 | 0.00002              |
| 1,148    | Jan-08        | 6     | 10    | 5          | 11-Jan-08       | 17-Jan-08   | 6.00  | 0.00005              |
| 1,149    | Jan-08        | 6     | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,150    | Jan-08        | 1     | 10    | 2          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 1,151    | Jan-08        | 7     | 10    | 1          | 9-Jan-08        | 15-Jan-08   | 6.00  | 0.00001              |
| 1,152    | Jan-08        | 12    | 10    | 3          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 1,153    | Jan-08        | 17    | 10    | 5,188      | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.03411              |
| 1,154    | Jan-08        | 12    | 20    | 209        | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,155    | Jan-08        | 18    | 20    | 315        | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00259              |
| 1,156    | Jan-08        | 13    | 10    | 3          | 8-Jan-08        | 23-Jan-08   | 15.00 | 0.00007              |
| 1,157    | Jan-08        | 5     | 20    | 1          | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00001              |
| 1,158    | Jan-08        | 19    | 10    | 19         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,159    | Jan-08        | 18    | 20    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,160    | Jan-08        | 16    | 10    | 1          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00000              |
| 1,161    | Jan-08        | 3     | 10    | 1          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 1,162    | Jan-08        | 8     | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,163    | Jan-08        | 10    | 2A    | 99         | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00049              |
| 1,164    | Jan-08        | 12    | 20    | 1          | 27-Dec-07       | 22-Jan-08   | 26.00 | 0.00004              |
| 1,165    | Jan-08        | 8     | 10    | 1          | 16-Jan-08       | 28-Jan-08   | 12.00 | 0.00002              |
| 1,166    | Jan-08        | 5     | 30    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,167    | Jan-08        | 9     | 10    | 1          | 17-Jan-08       | 23-Jan-08   | 6.00  | 0.00001              |
| 1,168    | Jan-08        | 17    | 10    | 10         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,169    | Jan-08        | 16    | 20    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,170    | Jan-08        | 9     | 10    | 1          | 7-Jan-08        | 17-Jan-08   | 10.00 | 0.00002              |
| 1,171    | Jan-08        | 15    | 10    | 1          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00000              |
| 1,172    | Jan-08        | 16    | 60    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,173    | Jan-08        | 15    | 10    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,174    | Jan-08        | 14    | 20    | 2          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,175    | Jan-08        | 12    | 20    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,176    | Jan-08        | 15    | 10    | 56         | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00037              |
| 1,177    | Jan-08        | 19    | 10    | 2,959      | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00973              |
| 1,178    | Jan-08        | 14    | 30    | 2          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 1,179    | Jan-08        | 2     | 20    | 1          | 10-Dec-07       | 17-Jan-08   | 38.00 | 0.00006              |
| 1,180    | Jan-08        | 19    | 10    | 3          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,181    | Jan-08        | 16    | 20    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,182    | Jan-08        | 5     | 11    | 94         | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00031              |
| 1,183    | Jan-08        | 10    | 10    | 1          | 14-Dec-07       | 2-Jan-08    | 19.00 | 0.00003              |
| 1,184    | Jan-08        | 7     | 11    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,185    | Jan-08        | 3     | 10    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,186    | Jan-08        | 11    | 10    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 1,187    | Jan-08        | 15    | 11    | 2          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,188    | Jan-08        | 6     | 10    | 1          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00000              |
| 1,189    | Jan-08        | 14    | 20    | 1          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,190    | Jan-08        | 16    | 20    | 11         | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00002              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 1,191    | Jan-08        | 4     | 10    | 1          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00000              |
| 1,192    | Jan-08        | 10    | 10    | 1          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00000              |
| 1,193    | Jan-08        | 11    | 10    | 2          | 31-Dec-07       | 21-Jan-08   | 21.00 | 0.00007              |
| 1,194    | Jan-08        | 99    | 20    | 30         | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00015              |
| 1,195    | Jan-08        | 12    | 10    | 1          | 1-Jan-08        | 22-Jan-08   | 21.00 | 0.00003              |
| 1,196    | Jan-08        | 9     | 20    | 5          | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00002              |
| 1,197    | Jan-08        | 18    | 20    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,198    | Jan-08        | 19    | 80    | 1          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00000              |
| 1,199    | Jan-08        | 2     | 10    | 8          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,200    | Jan-08        | 8     | 10    | 325        | 19-Jan-08       | 24-Jan-08   | 5.00  | 0.00267              |
| 1,201    | Jan-08        | 2     | 2A    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,202    | Jan-08        | 17    | 20    | 1          | 26-Dec-07       | 14-Jan-08   | 19.00 | 0.00003              |
| 1,203    | Jan-08        | 2     | 2A    | 68         | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00045              |
| 1,204    | Jan-08        | 15    | 10    | 1          | 29-Dec-07       | 25-Jan-08   | 27.00 | 0.00004              |
| 1,205    | Jan-08        | 5     | 20    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,206    | Jan-08        | 6     | 10    | 9          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,207    | Jan-08        | 11    | 60    | 3          | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00002              |
| 1,208    | Jan-08        | 8     | 10    | 1          | 18-Dec-07       | 7-Jan-08    | 20.00 | 0.00003              |
| 1,209    | Jan-08        | 4     | 10    | 7          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,210    | Jan-08        | 17    | 2A    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,211    | Jan-08        | 13    | 10    | 1          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00000              |
| 1,212    | Jan-08        | 12    | 20    | 80         | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00013              |
| 1,213    | Jan-08        | 14    | 10    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 1,214    | Jan-08        | 4     | 30    | 3          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00002              |
| 1,215    | Jan-08        | 19    | 2A    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 1,216    | Jan-08        | 5     | 20    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,217    | Jan-08        | 7     | 11    | 6          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00001              |
| 1,218    | Jan-08        | 11    | 20    | 788        | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00648              |
| 1,219    | Jan-08        | 4     | 2A    | 163        | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00054              |
| 1,220    | Jan-08        | 5     | 10    | 1          | 11-Dec-07       | 11-Jan-08   | 31.00 | 0.00005              |
| 1,221    | Jan-08        | 3     | 10    | 2          | 3-Jan-08        | 9-Jan-08    | 6.00  | 0.00002              |
| 1,222    | Jan-08        | 4     | 10    | 10         | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,223    | Jan-08        | 3     | 20    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,224    | Jan-08        | 10    | 30    | 3          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,225    | Jan-08        | 11    | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,226    | Jan-08        | 14    | 2A    | 9          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,227    | Jan-08        | 9     | 20    | 2          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,228    | Jan-08        | 2     | 10    | 12         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,229    | Jan-08        | 17    | 10    | 2          | 21-Dec-07       | 2-Jan-08    | 12.00 | 0.00004              |
| 1,230    | Jan-08        | 7     | 10    | 18         | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00006              |
| 1,231    | Jan-08        | 1     | 31    | 1          | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00001              |
| 1,232    | Jan-08        | 6     | 11    | 5          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00004              |
| 1,233    | Jan-08        | 9     | 60    | 2          | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00001              |
| 1,234    | Jan-08        | 11    | 30    | 2          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 1,235    | Jan-08        | 11    | 11    | 3          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 1,236    | Jan-08        | 7     | 20    | 79         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,237    | Jan-08        | 16    | 11    | 3          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00001              |
| 1,238    | Jan-08        | 1     | 10    | 1          | 28-Dec-07       | 7-Jan-08    | 10.00 | 0.00002              |
| 1,239    | Jan-08        | 13    | 10    | 1          | 23-Jan-08       | 30-Jan-08   | 7.00  | 0.00001              |
| 1,240    | Jan-08        | 18    | 10    | 6          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,241    | Jan-08        | 19    | 11    | 3          | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00001              |
| 1,242    | Jan-08        | 15    | 20    | 3          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,243    | Jan-08        | 5     | 20    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 1,244    | Jan-08        | 18    | 20    | 3          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,245    | Jan-08        | 7     | 10    | 2          | 18-Dec-07       | 15-Jan-08   | 28.00 | 0.00009              |
| 1,246    | Jan-08        | 13    | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,247    | Jan-08        | 19    | 20    | 2          | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00002              |
| 1,248    | Jan-08        | 11    | 10    | 2          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 1,249    | Jan-08        | 10    | 10    | 1          | 21-Jan-08       | 29-Jan-08   | 8.00  | 0.00001              |
| 1,250    | Jan-08        | 16    | 10    | 5          | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00003              |
| 1,251    | Jan-08        | 1     | 40    | 3          | 3-Jan-08        | 7-Jan-08    | 4.00  | 0.00002              |
| 1,252    | Jan-08        | 19    | 10    | 1          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00000              |
| 1,253    | Jan-08        | 11    | 20    | 3          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,254    | Jan-08        | 18    | 20    | 1          | 31-Dec-07       | 7-Jan-08    | 7.00  | 0.00001              |
| 1,255    | Jan-08        | 4     | 10    | 4          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00001              |
| 1,256    | Jan-08        | 9     | 20    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,257    | Jan-08        | 18    | 10    | 18         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,258    | Jan-08        | 12    | 20    | 1          | 9-Jan-08        | 22-Jan-08   | 13.00 | 0.00002              |
| 1,259    | Jan-08        | 3     | 10    | 1          | 26-Dec-07       | 9-Jan-08    | 14.00 | 0.00002              |
| 1,260    | Jan-08        | 15    | 10    | 3,453      | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.01135              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 1,261    | Jan-08        | 18    | 10    | 4          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00005              |
| 1,262    | Jan-08        | 7     | 20    | 2          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,263    | Jan-08        | 16    | 10    | 13         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,264    | Jan-08        | 10    | 20    | 3          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00002              |
| 1,265    | Jan-08        | 15    | 20    | 2          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,266    | Jan-08        | 14    | 10    | 5          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,267    | Jan-08        | 13    | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,268    | Jan-08        | 12    | 11    | 2          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,269    | Jan-08        | 11    | 20    | 3          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,270    | Jan-08        | 6     | 10    | 1          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |
| 1,271    | Jan-08        | 2     | 30    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00  | 0.00000              |
| 1,272    | Jan-08        | 18    | 10    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 1,273    | Jan-08        | 19    | 62    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 1,274    | Jan-08        | 18    | 10    | 7          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,275    | Jan-08        | 12    | 10    | 1          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00000              |
| 1,276    | Jan-08        | 15    | 20    | 2          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,277    | Jan-08        | 6     | 10    | 2          | 11-Dec-07       | 14-Jan-08   | 34.00 | 0.00011              |
| 1,278    | Jan-08        | 14    | 11    | 77         | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,279    | Jan-08        | 7     | 2A    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,280    | Jan-08        | 17    | 11    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 1,281    | Jan-08        | 12    | 30    | 1          | 17-Jan-08       | 23-Jan-08   | 6.00  | 0.00001              |
| 1,282    | Jan-08        | 8     | 10    | 24         | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00004              |
| 1,283    | Jan-08        | 15    | 20    | 148        | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00024              |
| 1,284    | Jan-08        | 19    | 20    | 4          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,285    | Jan-08        | 12    | 40    | 1          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00001              |
| 1,286    | Jan-08        | 10    | 20    | 603        | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00297              |
| 1,287    | Jan-08        | 8     | 2A    | 93         | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00076              |
| 1,288    | Jan-08        | 17    | 10    | 68         | 28-Dec-07       | 3-Jan-08    | 6.00  | 0.00067              |
| 1,289    | Jan-08        | 1     | 10    | 3          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,290    | Jan-08        | 99    | 30    | 2          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 1,291    | Jan-08        | 19    | 22    | 31         | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00031              |
| 1,292    | Jan-08        | 4     | 20    | 4          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,293    | Jan-08        | 5     | 10    | 13         | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,294    | Jan-08        | 5     | 2A    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,295    | Jan-08        | 15    | 20    | 9          | 26-Dec-07       | 3-Jan-08    | 8.00  | 0.00012              |
| 1,296    | Jan-08        | 6     | 10    | 1          | 7-Jan-08        | 14-Jan-08   | 7.00  | 0.00001              |
| 1,297    | Jan-08        | 3     | 10    | 12         | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,298    | Jan-08        | 19    | 31    | 17         | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00014              |
| 1,299    | Jan-08        | 10    | 20    | 2          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,300    | Jan-08        | 16    | 10    | 4,825      | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.03965              |
| 1,301    | Jan-08        | 12    | 10    | 3          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00001              |
| 1,302    | Jan-08        | 13    | 20    | 4          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00003              |
| 1,303    | Jan-08        | 17    | 40    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 1,304    | Jan-08        | 8     | 20    | 2          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,305    | Jan-08        | 11    | 20    | 56         | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00009              |
| 1,306    | Jan-08        | 11    | 10    | 1          | 10-Jan-08       | 17-Jan-08   | 7.00  | 0.00001              |
| 1,307    | Jan-08        | 9     | 2A    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,308    | Jan-08        | 2     | 11    | 5          | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.00004              |
| 1,309    | Jan-08        | 9     | 10    | 1          | 10-Jan-08       | 17-Jan-08   | 7.00  | 0.00001              |
| 1,310    | Jan-08        | 13    | 10    | 1          | 7-Dec-07        | 9-Jan-08    | 33.00 | 0.00005              |
| 1,311    | Jan-08        | 10    | 10    | 1          | 15-Jan-08       | 22-Jan-08   | 7.00  | 0.00001              |
| 1,312    | Jan-08        | 15    | 20    | 1          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 1,313    | Jan-08        | 10    | 20    | 9          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00007              |
| 1,314    | Jan-08        | 3     | 10    | 8          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,315    | Jan-08        | 2     | 10    | 2          | 3-Jan-08        | 9-Jan-08    | 6.00  | 0.00002              |
| 1,316    | Jan-08        | 10    | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,317    | Jan-08        | 2     | 20    | 469        | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00308              |
| 1,318    | Jan-08        | 1     | 10    | 14         | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,319    | Jan-08        | 15    | 10    | 1          | 20-Dec-07       | 7-Jan-08    | 18.00 | 0.00003              |
| 1,320    | Jan-08        | 8     | 10    | 3          | 19-Dec-07       | 21-Jan-08   | 33.00 | 0.00016              |
| 1,321    | Jan-08        | 16    | 10    | 1          | 21-Dec-07       | 2-Jan-08    | 12.00 | 0.00002              |
| 1,322    | Jan-08        | 6     | 10    | 31         | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00010              |
| 1,323    | Jan-08        | 2     | 10    | 1          | 7-Dec-07        | 8-Jan-08    | 32.00 | 0.00005              |
| 1,324    | Jan-08        | 15    | 11    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 1,325    | Jan-08        | 6     | 20    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,326    | Jan-08        | 17    | 10    | 5          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,327    | Jan-08        | 12    | 10    | 1          | 23-Jan-08       | 30-Jan-08   | 7.00  | 0.00001              |
| 1,328    | Jan-08        | 7     | 40    | 1          | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00001              |
| 1,329    | Jan-08        | 7     | 2A    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,330    | Jan-08        | 9     | 10    | 1          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00001              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 1,331    | Jan-08        | 4     | 20    | 5          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00002              |
| 1,332    | Jan-08        | 19    | 21    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,333    | Jan-08        | 4     | 11    | 15         | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00007              |
| 1,334    | Jan-08        | 4     | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,335    | Jan-08        | 12    | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,336    | Jan-08        | 15    | 10    | 1          | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00001              |
| 1,337    | Jan-08        | 19    | 80    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,338    | Jan-08        | 18    | 10    | 121        | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00060              |
| 1,339    | Jan-08        | 8     | 10    | 215        | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00071              |
| 1,340    | Jan-08        | 10    | 10    | 1          | 12-Jan-08       | 18-Jan-08   | 6.00  | 0.00001              |
| 1,341    | Jan-08        | 16    | 10    | 197        | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00065              |
| 1,342    | Jan-08        | 19    | 20    | 7          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00001              |
| 1,343    | Jan-08        | 4     | 10    | 2          | 7-Jan-08        | 11-Jan-08   | 4.00  | 0.00001              |
| 1,344    | Jan-08        | 3     | 10    | 1,334      | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00219              |
| 1,345    | Jan-08        | 17    | 10    | 13         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,346    | Jan-08        | 16    | 20    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,347    | Jan-08        | 4     | 20    | 1,367      | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00449              |
| 1,348    | Jan-08        | 13    | 11    | 7          | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00006              |
| 1,349    | Jan-08        | 14    | 10    | 1          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00000              |
| 1,350    | Jan-08        | 8     | 10    | 1          | 28-Dec-07       | 16-Jan-08   | 19.00 | 0.00003              |
| 1,351    | Jan-08        | 17    | 10    | 3          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00003              |
| 1,352    | Jan-08        | 15    | 10    | 6          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,353    | Jan-08        | 8     | 30    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 1,354    | Jan-08        | 14    | 20    | 140        | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,355    | Jan-08        | 17    | 11    | 6          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00001              |
| 1,356    | Jan-08        | 1     | 2A    | 432        | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00355              |
| 1,357    | Jan-08        | 19    | 30    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,358    | Jan-08        | 13    | 10    | 3          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,359    | Jan-08        | 12    | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,360    | Jan-08        | 13    | 10    | 4          | 18-Jan-08       | 24-Jan-08   | 6.00  | 0.00004              |
| 1,361    | Jan-08        | 9     | 11    | 10         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,362    | Jan-08        | 19    | 40    | 3          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,363    | Jan-08        | 19    | 10    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,364    | Jan-08        | 13    | 20    | 45         | 19-Jan-08       | 23-Jan-08   | 4.00  | 0.00030              |
| 1,365    | Jan-08        | 17    | 30    | 6          | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00004              |
| 1,366    | Jan-08        | 17    | 10    | 9          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,367    | Jan-08        | 12    | 40    | 2          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,368    | Jan-08        | 14    | 20    | 4          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,369    | Jan-08        | 9     | 10    | 203        | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00033              |
| 1,370    | Jan-08        | 18    | 40    | 8          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00007              |
| 1,371    | Jan-08        | 19    | 30    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,372    | Jan-08        | 12    | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,373    | Jan-08        | 14    | 20    | 2          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 1,374    | Jan-08        | 19    | 30    | 2          | 14-Dec-07       | 3-Jan-08    | 20.00 | 0.00007              |
| 1,375    | Jan-08        | 2     | 10    | 1          | 4-Jan-08        | 31-Jan-08   | 27.00 | 0.00004              |
| 1,376    | Jan-08        | 3     | 10    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 1,377    | Jan-08        | 1     | 10    | 4          | 31-Dec-07       | 7-Jan-08    | 7.00  | 0.00005              |
| 1,378    | Jan-08        | 19    | 10    | 5          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,379    | Jan-08        | 16    | 20    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,380    | Jan-08        | 13    | 2A    | 38         | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00006              |
| 1,381    | Jan-08        | 15    | 30    | 1          | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00001              |
| 1,382    | Jan-08        | 13    | 11    | 1          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,383    | Jan-08        | 19    | 30    | 62         | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00020              |
| 1,384    | Jan-08        | 4     | 10    | 12         | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,385    | Jan-08        | 3     | 20    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,386    | Jan-08        | 12    | 2A    | 156        | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00128              |
| 1,387    | Jan-08        | 5     | 10    | 2,200      | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00362              |
| 1,388    | Jan-08        | 2     | 10    | 9          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,389    | Jan-08        | 6     | 10    | 1          | 6-Dec-07        | 8-Jan-08    | 33.00 | 0.00005              |
| 1,390    | Jan-08        | 11    | 10    | 803        | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00396              |
| 1,391    | Jan-08        | 7     | 20    | 3          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,392    | Jan-08        | 9     | 10    | 51         | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00025              |
| 1,393    | Jan-08        | 10    | 20    | 4          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00001              |
| 1,394    | Jan-08        | 8     | 2A    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,395    | Jan-08        | 3     | 30    | 1          | 31-Dec-07       | 7-Jan-08    | 7.00  | 0.00001              |
| 1,396    | Jan-08        | 99    | 33    | 52         | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00009              |
| 1,397    | Jan-08        | 14    | 10    | 5,900      | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.02909              |
| 1,398    | Jan-08        | 8     | 20    | 566        | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00465              |
| 1,399    | Jan-08        | 19    | 20    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 1,400    | Jan-08        | 13    | 20    | 2          | 21-Jan-08       | 28-Jan-08   | 7.00  | 0.00002              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,401    | Jan-08        | 8     | 10    | 2          | 14-Dec-07       | 16-Jan-08   | 33.00 | 0.00011              |
| 1,402    | Jan-08        | 1     | 10    | 2          | 3-Jan-08        | 9-Jan-08    | 6.00  | 0.00002              |
| 1,403    | Jan-08        | 2     | 10    | 7          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,404    | Jan-08        | 1     | 20    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,405    | Jan-08        | 15    | 10    | 1          | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00001              |
| 1,406    | Jan-08        | 1     | 20    | 2          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00001              |
| 1,407    | Jan-08        | 7     | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,408    | Jan-08        | 1     | 10    | 1          | 19-Dec-07       | 7-Jan-08    | 19.00 | 0.00003              |
| 1,409    | Jan-08        | 18    | 2A    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,410    | Jan-08        | 5     | 20    | 3          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,411    | Jan-08        | 14    | 11    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 1,412    | Jan-08        | 16    | 10    | 3,535      | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,413    | Jan-08        | 13    | 20    | 2          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,414    | Jan-08        | 8     | 10    | 5          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00003              |
| 1,415    | Jan-08        | 4     | 10    | 1          | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00000              |
| 1,416    | Jan-08        | 19    | 2A    | 94         | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00077              |
| 1,417    | Jan-08        | 3     | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,418    | Jan-08        | 9     | 10    | 4,053      | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.01332              |
| 1,419    | Jan-08        | 5     | 20    | 1          | 22-Dec-07       | 11-Jan-08   | 20.00 | 0.00003              |
| 1,420    | Jan-08        | 11    | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,421    | Jan-08        | 12    | 2A    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,422    | Jan-08        | 9     | 20    | 1          | 4-Jan-08        | 17-Jan-08   | 13.00 | 0.00002              |
| 1,423    | Jan-08        | 3     | 10    | 1          | 7-Jan-08        | 11-Jan-08   | 4.00  | 0.00001              |
| 1,424    | Jan-08        | 2     | 10    | 3          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 1,425    | Jan-08        | 7     | 20    | 2          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,426    | Jan-08        | 7     | 20    | 1          | 21-Jan-08       | 30-Jan-08   | 9.00  | 0.00001              |
| 1,427    | Jan-08        | 16    | 10    | 20         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,428    | Jan-08        | 3     | 20    | 1          | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00000              |
| 1,429    | Jan-08        | 13    | 10    | 18         | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00006              |
| 1,430    | Jan-08        | 5     | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,431    | Jan-08        | 16    | 10    | 1          | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00001              |
| 1,432    | Jan-08        | 14    | 10    | 13         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,433    | Jan-08        | 13    | 20    | 126        | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,434    | Jan-08        | 12    | 20    | 1          | 23-Jan-08       | 29-Jan-08   | 6.00  | 0.00001              |
| 1,435    | Jan-08        | 6     | 10    | 4,641      | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.03051              |
| 1,436    | Jan-08        | 14    | 10    | 3          | 9-Jan-08        | 24-Jan-08   | 15.00 | 0.00007              |
| 1,437    | Jan-08        | 7     | 40    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,438    | Jan-08        | 19    | 31    | 2          | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00001              |
| 1,439    | Jan-08        | 12    | 10    | 6          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,440    | Jan-08        | 10    | 11    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,441    | Jan-08        | 11    | 20    | 4          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,442    | Jan-08        | 12    | 10    | 12         | 18-Jan-08       | 24-Jan-08   | 6.00  | 0.00012              |
| 1,443    | Jan-08        | 8     | 11    | 6          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,444    | Jan-08        | 9     | 20    | 2          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,445    | Jan-08        | 7     | 20    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,446    | Jan-08        | 17    | 20    | 3          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,447    | Jan-08        | 18    | 10    | 8          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,448    | Jan-08        | 16    | 10    | 5          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,449    | Jan-08        | 18    | 22    | 3          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00001              |
| 1,450    | Jan-08        | 10    | 10    | 378        | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00062              |
| 1,451    | Jan-08        | 13    | 20    | 2          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,452    | Jan-08        | 17    | 40    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 1,453    | Jan-08        | 8     | 10    | 32         | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00005              |
| 1,454    | Jan-08        | 11    | 10    | 3          | 4-Jan-08        | 21-Jan-08   | 17.00 | 0.00008              |
| 1,455    | Jan-08        | 3     | 10    | 6          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00003              |
| 1,456    | Jan-08        | 12    | 11    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,457    | Jan-08        | 15    | 30    | 5          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00002              |
| 1,458    | Jan-08        | 9     | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,459    | Jan-08        | 1     | 10    | 1          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00000              |
| 1,460    | Jan-08        | 17    | 20    | 1          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,461    | Jan-08        | 2     | 10    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00000              |
| 1,462    | Jan-08        | 18    | 10    | 3,406      | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,463    | Jan-08        | 15    | 20    | 2          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,464    | Jan-08        | 7     | 60    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 1,465    | Jan-08        | 1     | 20    | 521        | 2-Jan-08        | 7-Jan-08    | 5.00  | 0.00428              |
| 1,466    | Jan-08        | 4     | 11    | 3          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,467    | Jan-08        | 5     | 2A    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,468    | Jan-08        | 1     | 10    | 1          | 5-Dec-07        | 7-Jan-08    | 33.00 | 0.00005              |
| 1,469    | Jan-08        | 13    | 10    | 3          | 2-Jan-08        | 23-Jan-08   | 21.00 | 0.00010              |
| 1,470    | Jan-08        | 3     | 10    | 8          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 1,471    | Jan-08        | 4     | 10    | 5          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00001              |
| 1,472    | Jan-08        | 4     | 10    | 3          | 7-Jan-08        | 14-Jan-08   | 7.00  | 0.00003              |
| 1,473    | Jan-08        | 12    | 20    | 1          | 21-Dec-07       | 22-Jan-08   | 32.00 | 0.00005              |
| 1,474    | Jan-08        | 1     | 10    | 5          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,475    | Jan-08        | 9     | 2A    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,476    | Jan-08        | 13    | 11    | 2          | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00001              |
| 1,477    | Jan-08        | 10    | 10    | 202        | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00100              |
| 1,478    | Jan-08        | 6     | 20    | 4          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,479    | Jan-08        | 12    | 60    | 1          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00001              |
| 1,480    | Jan-08        | 7     | 2A    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,481    | Jan-08        | 10    | 40    | 3          | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00001              |
| 1,482    | Jan-08        | 13    | 10    | 20         | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00010              |
| 1,483    | Jan-08        | 13    | 20    | 83         | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00014              |
| 1,484    | Jan-08        | 1     | 10    | 6          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,485    | Jan-08        | 6     | 20    | 2          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,486    | Jan-08        | 14    | 10    | 51         | 21-Dec-07       | 2-Jan-08    | 12.00 | 0.00101              |
| 1,487    | Jan-08        | 8     | 11    | 7          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00001              |
| 1,488    | Jan-08        | 18    | 10    | 1          | 18-Jan-08       | 30-Jan-08   | 12.00 | 0.00002              |
| 1,489    | Jan-08        | 3     | 11    | 1          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00001              |
| 1,490    | Jan-08        | 12    | 20    | 967        | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00795              |
| 1,491    | Jan-08        | 5     | 2A    | 112        | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00037              |
| 1,492    | Jan-08        | 15    | 10    | 11         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,493    | Jan-08        | 12    | 20    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,494    | Jan-08        | 16    | 30    | 2          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00002              |
| 1,495    | Jan-08        | 17    | 60    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 1,496    | Jan-08        | 2     | 20    | 3          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 1,497    | Jan-08        | 10    | 10    | 1          | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00000              |
| 1,498    | Jan-08        | 19    | 21    | 2          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,499    | Jan-08        | 8     | 10    | 88         | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00029              |
| 1,500    | Jan-08        | 10    | 20    | 2          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,501    | Jan-08        | 12    | 11    | 1          | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00000              |
| 1,502    | Jan-08        | 8     | 20    | 60         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,503    | Jan-08        | 19    | 10    | 3          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,504    | Jan-08        | 10    | 60    | 1          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00000              |
| 1,505    | Jan-08        | 19    | 60    | 2          | 29-Dec-07       | 2-Jan-08    | 4.00  | 0.00001              |
| 1,506    | Jan-08        | 1     | 10    | 1          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 1,507    | Jan-08        | 15    | 10    | 25         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,508    | Jan-08        | 12    | 10    | 11         | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00004              |
| 1,509    | Jan-08        | 2     | 40    | 9          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00006              |
| 1,510    | Jan-08        | 19    | 11    | 4          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00004              |
| 1,511    | Jan-08        | 15    | 10    | 32         | 26-Dec-07       | 2-Jan-08    | 7.00  | 0.00037              |
| 1,512    | Jan-08        | 4     | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,513    | Jan-08        | 16    | 30    | 1          | 21-Dec-07       | 2-Jan-08    | 12.00 | 0.00002              |
| 1,514    | Jan-08        | 13    | 10    | 9          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,515    | Jan-08        | 5     | 10    | 23         | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00015              |
| 1,516    | Jan-08        | 5     | 20    | 48         | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00032              |
| 1,517    | Jan-08        | 19    | 10    | 5          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,518    | Jan-08        | 18    | 20    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,519    | Jan-08        | 11    | 10    | 1,220      | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,520    | Jan-08        | 10    | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,521    | Jan-08        | 7     | 20    | 1          | 11-Dec-07       | 2-Jan-08    | 22.00 | 0.00004              |
| 1,522    | Jan-08        | 9     | 10    | 12         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,523    | Jan-08        | 18    | 10    | 1          | 26-Dec-07       | 8-Jan-08    | 13.00 | 0.00002              |
| 1,524    | Jan-08        | 3     | 10    | 1          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |
| 1,525    | Jan-08        | 6     | 20    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,526    | Jan-08        | 17    | 10    | 11         | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,527    | Jan-08        | 19    | 20    | 1,110      | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00912              |
| 1,528    | Jan-08        | 10    | 10    | 1          | 26-Dec-07       | 18-Jan-08   | 23.00 | 0.00004              |
| 1,529    | Jan-08        | 15    | 10    | 4          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,530    | Jan-08        | 19    | 22    | 1          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00001              |
| 1,531    | Jan-08        | 12    | 20    | 2          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,532    | Jan-08        | 16    | 40    | 2          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00002              |
| 1,533    | Jan-08        | 11    | 10    | 1          | 17-Dec-07       | 7-Jan-08    | 21.00 | 0.00003              |
| 1,534    | Jan-08        | 3     | 30    | 3          | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00000              |
| 1,535    | Jan-08        | 7     | 2A    | 60         | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00010              |
| 1,536    | Jan-08        | 2     | 10    | 3          | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00001              |
| 1,537    | Jan-08        | 17    | 30    | 1          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,538    | Jan-08        | 7     | 20    | 1          | 14-Jan-08       | 31-Jan-08   | 17.00 | 0.00003              |
| 1,539    | Jan-08        | 4     | 40    | 11         | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00004              |
| 1,540    | Jan-08        | 10    | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 1,541    | Jan-08        | 19    | 10    | 6          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,542    | Jan-08        | 6     | 2A    | 109        | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00090              |
| 1,543    | Jan-08        | 5     | 11    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,544    | Jan-08        | 4     | 10    | 1          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00000              |
| 1,545    | Jan-08        | 1     | 10    | 5          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00001              |
| 1,546    | Jan-08        | 17    | 10    | 30         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,547    | Jan-08        | 14    | 20    | 3          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,548    | Jan-08        | 18    | 10    | 1          | 31-Dec-07       | 17-Jan-08   | 17.00 | 0.00003              |
| 1,549    | Jan-08        | 16    | 2A    | 64         | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00032              |
| 1,550    | Jan-08        | 19    | 60    | 21         | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00003              |
| 1,551    | Jan-08        | 19    | 2A    | 81         | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00027              |
| 1,552    | Jan-08        | 12    | 10    | 2          | 14-Jan-08       | 22-Jan-08   | 8.00  | 0.00003              |
| 1,553    | Jan-08        | 4     | 10    | 1          | 7-Jan-08        | 25-Jan-08   | 18.00 | 0.00003              |
| 1,554    | Jan-08        | 19    | 10    | 1,792      | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,555    | Jan-08        | 1     | 20    | 1          | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,556    | Jan-08        | 2     | 10    | 2          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,557    | Jan-08        | 11    | 10    | 1          | 9-Jan-08        | 21-Jan-08   | 12.00 | 0.00002              |
| 1,558    | Jan-08        | 3     | 10    | 1          | 7-Jan-08        | 14-Jan-08   | 7.00  | 0.00001              |
| 1,559    | Jan-08        | 17    | 20    | 1          | 27-Dec-07       | 15-Jan-08   | 19.00 | 0.00003              |
| 1,560    | Jan-08        | 5     | 20    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,561    | Jan-08        | 14    | 10    | 2          | 12-Jan-08       | 24-Jan-08   | 12.00 | 0.00004              |
| 1,562    | Jan-08        | 7     | 10    | 1          | 8-Jan-08        | 15-Jan-08   | 7.00  | 0.00001              |
| 1,563    | Jan-08        | 18    | 2A    | 62         | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00010              |
| 1,564    | Jan-08        | 1     | 20    | 4          | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,565    | Jan-08        | 6     | 20    | 6          | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00005              |
| 1,566    | Jan-08        | 17    | 10    | 3,075      | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.02527              |
| 1,567    | Jan-08        | 12    | 20    | 3          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 1,568    | Jan-08        | 13    | 10    | 1          | 7-Jan-08        | 23-Jan-08   | 16.00 | 0.00003              |
| 1,569    | Jan-08        | 3     | 11    | 2          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00002              |
| 1,570    | Jan-08        | 10    | 10    | 1          | 15-Jan-08       | 28-Jan-08   | 13.00 | 0.00002              |
| 1,571    | Jan-08        | 3     | 10    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 1,572    | Jan-08        | 7     | 11    | 2          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 1,573    | Jan-08        | 12    | 20    | 1          | 26-Dec-07       | 22-Jan-08   | 27.00 | 0.00004              |
| 1,574    | Jan-08        | 3     | 20    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,575    | Jan-08        | 14    | 10    | 26         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,576    | Jan-08        | 6     | 2A    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,577    | Jan-08        | 11    | 20    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,578    | Jan-08        | 11    | 30    | 3          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00001              |
| 1,579    | Jan-08        | 2     | 10    | 1          | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00000              |
| 1,580    | Jan-08        | 1     | 20    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 1,581    | Jan-08        | 4     | 10    | 2          | 19-Dec-07       | 10-Jan-08   | 22.00 | 0.00007              |
| 1,582    | Jan-08        | 3     | 10    | 1          | 18-Dec-07       | 15-Jan-08   | 28.00 | 0.00005              |
| 1,583    | Jan-08        | 1     | 20    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,584    | Jan-08        | 15    | 10    | 90         | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.00074              |
| 1,585    | Jan-08        | 99    | 60    | 1          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00000              |
| 1,586    | Jan-08        | 7     | 20    | 2          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,587    | Jan-08        | 10    | 2A    | 2          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,588    | Jan-08        | 18    | 10    | 18         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,589    | Jan-08        | 12    | 10    | 1          | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00001              |
| 1,590    | Jan-08        | 19    | 10    | 1,990      | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00981              |
| 1,591    | Jan-08        | 14    | 30    | 7          | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00003              |
| 1,592    | Jan-08        | 19    | 20    | 4          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00001              |
| 1,593    | Jan-08        | 5     | 11    | 12         | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00006              |
| 1,594    | Jan-08        | 5     | 20    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,595    | Jan-08        | 14    | 10    | 30         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,596    | Jan-08        | 15    | 11    | 1          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00000              |
| 1,597    | Jan-08        | 3     | 20    | 2          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,598    | Jan-08        | 19    | 10    | 1          | 27-Dec-07       | 14-Jan-08   | 18.00 | 0.00003              |
| 1,599    | Jan-08        | 12    | 10    | 12         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,600    | Jan-08        | 11    | 20    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,601    | Jan-08        | 4     | 10    | 14         | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00009              |
| 1,602    | Jan-08        | 19    | 22    | 8          | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00003              |
| 1,603    | Jan-08        | 10    | 10    | 1          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00000              |
| 1,604    | Jan-08        | 12    | 10    | 171        | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00112              |
| 1,605    | Jan-08        | 18    | 10    | 13         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,606    | Jan-08        | 10    | 10    | 1,924      | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,607    | Jan-08        | 5     | 20    | 836        | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00275              |
| 1,608    | Jan-08        | 8     | 10    | 4          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,609    | Jan-08        | 5     | 20    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,610    | Jan-08        | 9     | 30    | 1          | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,611    | Jan-08        | 15    | 20    | 63         | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,612    | Jan-08        | 16    | 10    | 8          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,613    | Jan-08        | 18    | 20    | 4          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00003              |
| 1,614    | Jan-08        | 2     | 2A    | 194        | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.00159              |
| 1,615    | Jan-08        | 14    | 10    | 2          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,616    | Jan-08        | 11    | 60    | 1          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00001              |
| 1,617    | Jan-08        | 99    | 22    | 8          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00001              |
| 1,618    | Jan-08        | 1     | 10    | 721        | 4-Jan-08        | 7-Jan-08    | 3.00  | 0.00355              |
| 1,619    | Jan-08        | 7     | 20    | 1          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,620    | Jan-08        | 18    | 10    | 10         | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,621    | Jan-08        | 18    | 10    | 1          | 21-Jan-08       | 30-Jan-08   | 9.00  | 0.00001              |
| 1,622    | Jan-08        | 13    | 40    | 6          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,623    | Jan-08        | 12    | 2A    | 1          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 1,624    | Jan-08        | 6     | 30    | 4          | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00003              |
| 1,625    | Jan-08        | 14    | 10    | 99         | 8-Jan-08        | 10-Jan-08   | 2.00  | 0.00033              |
| 1,626    | Jan-08        | 3     | 10    | 1          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00000              |
| 1,627    | Jan-08        | 16    | 10    | 14         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,628    | Jan-08        | 13    | 20    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,629    | Jan-08        | 18    | 60    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,630    | Jan-08        | 17    | 10    | 1          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00001              |
| 1,631    | Jan-08        | 18    | 10    | 193        | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00063              |
| 1,632    | Jan-08        | 4     | 2A    | 138        | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00068              |
| 1,633    | Jan-08        | 19    | 10    | 1          | 11-Dec-07       | 2-Jan-08    | 22.00 | 0.00004              |
| 1,634    | Jan-08        | 18    | 10    | 19         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,635    | Jan-08        | 14    | 2A    | 72         | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00012              |
| 1,636    | Jan-08        | 1     | 10    | 6          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,637    | Jan-08        | 1     | 2A    | 1          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,638    | Jan-08        | 15    | 31    | 3          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 1,639    | Jan-08        | 7     | 20    | 313        | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00051              |
| 1,640    | Jan-08        | 1     | 10    | 2          | 27-Dec-07       | 7-Jan-08    | 11.00 | 0.00004              |
| 1,641    | Jan-08        | 16    | 11    | 1          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00001              |
| 1,642    | Jan-08        | 12    | 10    | 4          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00003              |
| 1,643    | Jan-08        | 4     | 20    | 3          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,644    | Jan-08        | 13    | 2A    | 68         | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00056              |
| 1,645    | Jan-08        | 11    | 21    | 1          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,646    | Jan-08        | 99    | 23    | 1          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00000              |
| 1,647    | Jan-08        | 7     | 10    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 1,648    | Jan-08        | 18    | 30    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,649    | Jan-08        | 3     | 2A    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,650    | Jan-08        | 6     | 20    | 627        | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00515              |
| 1,651    | Jan-08        | 11    | 20    | 13         | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00002              |
| 1,652    | Jan-08        | 16    | 20    | 111        | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00055              |
| 1,653    | Jan-08        | 9     | 2A    | 3          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,654    | Jan-08        | 19    | 20    | 314        | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00103              |
| 1,655    | Jan-08        | 4     | 10    | 1          | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00000              |
| 1,656    | Jan-08        | 4     | 20    | 1          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00001              |
| 1,657    | Jan-08        | 99    | 32    | 2          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 1,658    | Jan-08        | 16    | 10    | 1          | 28-Dec-07       | 28-Jan-08   | 31.00 | 0.00005              |
| 1,659    | Jan-08        | 4     | 20    | 4          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,660    | Jan-08        | 15    | 10    | 4,466      | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.02202              |
| 1,661    | Jan-08        | 7     | 2A    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,662    | Jan-08        | 2     | 10    | 72         | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00024              |
| 1,663    | Jan-08        | 2     | 20    | 2          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,664    | Jan-08        | 13    | 10    | 17         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,665    | Jan-08        | 13    | 31    | 1          | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00000              |
| 1,666    | Jan-08        | 18    | 11    | 2          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00001              |
| 1,667    | Jan-08        | 4     | 30    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 1,668    | Jan-08        | 1     | 10    | 1          | 19-Jan-08       | 21-Jan-08   | 2.00  | 0.00000              |
| 1,669    | Jan-08        | 2     | 20    | 1          | 3-Jan-08        | 16-Jan-08   | 13.00 | 0.00002              |
| 1,670    | Jan-08        | 8     | 20    | 1          | 7-Jan-08        | 16-Jan-08   | 9.00  | 0.00001              |
| 1,671    | Jan-08        | 14    | 10    | 1          | 17-Jan-08       | 24-Jan-08   | 7.00  | 0.00001              |
| 1,672    | Jan-08        | 10    | 60    | 1          | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00000              |
| 1,673    | Jan-08        | 11    | 10    | 211        | 25-Jan-08       | 29-Jan-08   | 4.00  | 0.00139              |
| 1,674    | Jan-08        | 17    | 10    | 3,144      | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,675    | Jan-08        | 18    | 10    | 2          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00001              |
| 1,676    | Jan-08        | 18    | 20    | 200        | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00033              |
| 1,677    | Jan-08        | 19    | 21    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,678    | Jan-08        | 3     | 11    | 5          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,679    | Jan-08        | 13    | 10    | 11         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,680    | Jan-08        | 12    | 20    | 1          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,681    | Jan-08        | 10    | 10    | 149        | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00049              |
| 1,682    | Jan-08        | 2     | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,683    | Jan-08        | 8     | 31    | 2          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 1,684    | Jan-08        | 11    | 10    | 26         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,685    | Jan-08        | 10    | 20    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,686    | Jan-08        | 9     | 10    | 10         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,687    | Jan-08        | 8     | 20    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,688    | Jan-08        | 12    | 40    | 1          | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00001              |
| 1,689    | Jan-08        | 17    | 10    | 21         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,690    | Jan-08        | 16    | 20    | 2          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,691    | Jan-08        | 3     | 10    | 2          | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00001              |
| 1,692    | Jan-08        | 7     | 10    | 5          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,693    | Jan-08        | 17    | 10    | 2          | 27-Dec-07       | 3-Jan-08    | 7.00  | 0.00002              |
| 1,694    | Jan-08        | 6     | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,695    | Jan-08        | 1     | 10    | 1          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |
| 1,696    | Jan-08        | 4     | 20    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,697    | Jan-08        | 14    | 20    | 110        | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,698    | Jan-08        | 15    | 10    | 5          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,699    | Jan-08        | 7     | 10    | 3,849      | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.02530              |
| 1,700    | Jan-08        | 13    | 10    | 1          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00000              |
| 1,701    | Jan-08        | 13    | 10    | 9          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,702    | Jan-08        | 10    | 20    | 2          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,703    | Jan-08        | 9     | 11    | 4          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,704    | Jan-08        | 5     | 10    | 1          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00000              |
| 1,705    | Jan-08        | 8     | 20    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,706    | Jan-08        | 19    | 10    | 5          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,707    | Jan-08        | 2     | 2A    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,708    | Jan-08        | 2     | 60    | 2          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00001              |
| 1,709    | Jan-08        | 19    | 31    | 14         | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00014              |
| 1,710    | Jan-08        | 19    | 22    | 35         | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00012              |
| 1,711    | Jan-08        | 17    | 10    | 5          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,712    | Jan-08        | 14    | 20    | 2          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 1,713    | Jan-08        | 19    | 30    | 1          | 16-Jan-08       | 21-Jan-08   | 5.00  | 0.00001              |
| 1,714    | Jan-08        | 19    | 30    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,715    | Jan-08        | 15    | 10    | 7          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,716    | Jan-08        | 99    | 33    | 1          | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00000              |
| 1,717    | Jan-08        | 17    | 20    | 92         | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00030              |
| 1,718    | Jan-08        | 11    | 10    | 1          | 13-Dec-07       | 16-Jan-08   | 34.00 | 0.00006              |
| 1,719    | Jan-08        | 19    | 40    | 6          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00005              |
| 1,720    | Jan-08        | 2     | 2A    | 2          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,721    | Jan-08        | 3     | 10    | 1          | 11-Dec-07       | 9-Jan-08    | 29.00 | 0.00005              |
| 1,722    | Jan-08        | 10    | 20    | 1          | 15-Jan-08       | 21-Jan-08   | 6.00  | 0.00001              |
| 1,723    | Jan-08        | 16    | 10    | 1          | 4-Jan-08        | 30-Jan-08   | 26.00 | 0.00004              |
| 1,724    | Jan-08        | 3     | 10    | 1          | 3-Jan-08        | 4-Jan-08    | 1.00  | 0.00000              |
| 1,725    | Jan-08        | 19    | 10    | 1,716      | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,726    | Jan-08        | 17    | 10    | 14         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,727    | Jan-08        | 2     | 20    | 380        | 3-Jan-08        | 8-Jan-08    | 5.00  | 0.00312              |
| 1,728    | Jan-08        | 19    | 60    | 4          | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00001              |
| 1,729    | Jan-08        | 5     | 11    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,730    | Jan-08        | 14    | 10    | 1          | 3-Jan-08        | 24-Jan-08   | 21.00 | 0.00003              |
| 1,731    | Jan-08        | 11    | 10    | 4          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00003              |
| 1,732    | Jan-08        | 18    | 10    | 192        | 26-Jan-08       | 30-Jan-08   | 4.00  | 0.00126              |
| 1,733    | Jan-08        | 6     | 10    | 3          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 1,734    | Jan-08        | 19    | 10    | 12         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,735    | Jan-08        | 16    | 2A    | 1          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00000              |
| 1,736    | Jan-08        | 14    | 11    | 2          | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00001              |
| 1,737    | Jan-08        | 12    | 10    | 1          | 28-Dec-07       | 22-Jan-08   | 25.00 | 0.00004              |
| 1,738    | Jan-08        | 11    | 2A    | 1          | 31-Dec-07       | 7-Jan-08    | 7.00  | 0.00001              |
| 1,739    | Jan-08        | 8     | 10    | 97         | 21-Jan-08       | 24-Jan-08   | 3.00  | 0.00048              |
| 1,740    | Jan-08        | 3     | 10    | 2          | 15-Jan-08       | 22-Jan-08   | 7.00  | 0.00002              |
| 1,741    | Jan-08        | 10    | 10    | 3          | 11-Jan-08       | 18-Jan-08   | 7.00  | 0.00003              |
| 1,742    | Jan-08        | 16    | 10    | 17         | 15-Jan-08       | 18-Jan-08   | 3.00  | 0.00008              |
| 1,743    | Jan-08        | 15    | 20    | 2          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00001              |
| 1,744    | Jan-08        | 16    | 20    | 3          | 24-Jan-08       | 30-Jan-08   | 6.00  | 0.00003              |
| 1,745    | Jan-08        | 18    | 20    | 2          | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00001              |
| 1,746    | Jan-08        | 3     | 10    | 4,131      | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.01358              |
| 1,747    | Jan-08        | 99    | 33    | 1          | 3-Jan-08        | 4-Jan-08    | 1.00  | 0.00000              |
| 1,748    | Jan-08        | 19    | 30    | 17         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,749    | Jan-08        | 3     | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,750    | Jan-08        | 14    | 10    | 17         | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00008              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag    | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|--------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)    |                      |
| 1,751    | Jan-08        | 4     | 20    | 808        | 7-Jan-08        | 10-Jan-08   | 3.00   | 0.00398              |
| 1,752    | Jan-08        | 9     | 10    | 1          | 2-Jan-08        | 7-Jan-08    | 5.00   | 0.00001              |
| 1,753    | Jan-08        | 8     | 10    | 1          | 27-Dec-07       | 16-Jan-08   | 20.00  | 0.00003              |
| 1,754    | Jan-08        | 14    | 20    | 35         | 23-Jan-08       | 24-Jan-08   | 1.00   | 0.00006              |
| 1,755    | Jan-08        | 1     | 20    | 2          | 15-Jan-08       | 15-Jan-08   | 0.00   | 0.00000              |
| 1,756    | Jan-08        | 12    | 10    | 27         | 28-Jan-08       | 28-Jan-08   | 0.00   | 0.00000              |
| 1,757    | Jan-08        | 9     | 11    | 12         | 16-Jan-08       | 17-Jan-08   | 1.00   | 0.00002              |
| 1,758    | Jan-08        | 14    | 10    | 3          | 21-Dec-07       | 8-Jan-08    | 18.00  | 0.00009              |
| 1,759    | Jan-08        | 13    | 20    | 245        | 18-Jan-08       | 23-Jan-08   | 5.00   | 0.00201              |
| 1,760    | Jan-08        | 5     | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00   | 0.00000              |
| 1,761    | Jan-08        | 16    | 10    | 18         | 29-Jan-08       | 29-Jan-08   | 0.00   | 0.00000              |
| 1,762    | Jan-08        | 17    | 30    | 3          | 24-Jan-08       | 29-Jan-08   | 5.00   | 0.00002              |
| 1,763    | Jan-08        | 17    | 20    | 15         | 29-Jan-08       | 30-Jan-08   | 1.00   | 0.00002              |
| 1,764    | Jan-08        | 3     | 20    | 1          | 23-Jan-08       | 23-Jan-08   | 0.00   | 0.00000              |
| 1,765    | Jan-08        | 9     | 10    | 195        | 16-Jan-08       | 18-Jan-08   | 2.00   | 0.00064              |
| 1,766    | Jan-08        | 12    | 10    | 22         | 7-Jan-08        | 7-Jan-08    | 0.00   | 0.00000              |
| 1,767    | Jan-08        | 17    | 10    | 68         | 11-Jan-08       | 16-Jan-08   | 5.00   | 0.00056              |
| 1,768    | Jan-08        | 4     | 10    | 22         | 3-Jan-08        | 7-Jan-08    | 4.00   | 0.00014              |
| 1,769    | Jan-08        | 13    | 11    | 8          | 24-Jan-08       | 25-Jan-08   | 1.00   | 0.00001              |
| 1,770    | Jan-08        | 9     | 20    | 32         | 17-Jan-08       | 17-Jan-08   | 0.00   | 0.00000              |
| 1,771    | Jan-08        | 16    | 11    | 2          | 27-Dec-07       | 2-Jan-08    | 6.00   | 0.00002              |
| 1,772    | Jan-08        | 1     | 20    | 1          | 30-Jan-08       | 30-Jan-08   | 0.00   | 0.00000              |
| 1,773    | Jan-08        | 10    | 10    | 12         | 14-Jan-08       | 14-Jan-08   | 0.00   | 0.00000              |
| 1,774    | Jan-08        | 19    | 22    | 3          | 31-Dec-07       | 3-Jan-08    | 0.00   | 0.00000              |
| 1,775    | Jan-08        | 6     | 11    | 25         | 11-Jan-08       | 14-Jan-08   | 3.00   | 0.00012              |
| 1,776    | Jan-08        | 8     | 10    | 9          | 14-Jan-08       | 14-Jan-08   | 0.00   | 0.00000              |
| 1,777    | Jan-08        | 7     | 20    | 2          | 24-Jan-08       | 24-Jan-08   | 0.00   | 0.00000              |
| 1,778    | Jan-08        | 16    | 10    | 12         | 8-Jan-08        | 8-Jan-08    | 0.00   | 0.00000              |
| 1,779    | Jan-08        | 16    | 10    | 38         | 27-Dec-07       | 3-Jan-08    | 7.00   | 0.00044              |
| 1,780    | Jan-08        | 6     | 10    | 12         | 21-Jan-08       | 21-Jan-08   | 0.00   | 0.00000              |
| 1,781    | Jan-08        | 13    | 2A    | 122        | 21-Jan-08       | 23-Jan-08   | 2.00   | 0.00040              |
| 1,782    | Jan-08        | 3     | 20    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00   | 0.00000              |
| 1,783    | Jan-08        | 12    | 11    | 1          | 10-Jan-08       | 22-Jan-08   | 12.00  | 0.00002              |
| 1,784    | Jan-08        | 14    | 10    | 6          | 15-Jan-08       | 15-Jan-08   | 0.00   | 0.00000              |
| 1,785    | Jan-08        | 15    | 30    | 1          | 10-Jan-08       | 15-Jan-08   | 5.00   | 0.00001              |
| 1,786    | Jan-08        | 7     | 10    | 1          | 21-Jun-07       | 3-Jan-08    | 196.00 | 0.00032              |
| 1,787    | Jan-08        | 19    | 30    | 116        | 28-Jan-08       | 31-Jan-08   | 3.00   | 0.00057              |
| 1,788    | Jan-08        | 10    | 11    | 27         | 18-Jan-08       | 18-Jan-08   | 0.00   | 0.00000              |
| 1,789    | Jan-08        | 12    | 10    | 577        | 22-Jan-08       | 22-Jan-08   | 0.00   | 0.00000              |
| 1,790    | Jan-08        | 18    | 10    | 12         | 16-Jan-08       | 16-Jan-08   | 0.00   | 0.00000              |
| 1,791    | Jan-08        | 19    | 30    | 2          | 11-Jan-08       | 16-Jan-08   | 5.00   | 0.00002              |
| 1,792    | Jan-08        | 5     | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00   | 0.00000              |
| 1,793    | Jan-08        | 16    | 10    | 4          | 23-Jan-08       | 23-Jan-08   | 0.00   | 0.00000              |
| 1,794    | Jan-08        | 11    | 10    | 3,492      | 17-Jan-08       | 21-Jan-08   | 4.00   | 0.02296              |
| 1,795    | Jan-08        | 8     | 2A    | 18         | 15-Jan-08       | 16-Jan-08   | 1.00   | 0.00003              |
| 1,796    | Jan-08        | 14    | 10    | 9          | 30-Jan-08       | 30-Jan-08   | 0.00   | 0.00000              |
| 1,797    | Jan-08        | 11    | 20    | 1          | 11-Jan-08       | 11-Jan-08   | 0.00   | 0.00000              |
| 1,798    | Jan-08        | 1     | 10    | 2          | 2-Jan-08        | 9-Jan-08    | 7.00   | 0.00002              |
| 1,799    | Jan-08        | 18    | 10    | 17         | 31-Jan-08       | 31-Jan-08   | 0.00   | 0.00000              |
| 1,800    | Jan-08        | 7     | 20    | 1          | 15-Jan-08       | 21-Jan-08   | 6.00   | 0.00001              |
| 1,801    | Jan-08        | 16    | 10    | 13         | 2-Jan-08        | 2-Jan-08    | 0.00   | 0.00000              |
| 1,802    | Jan-08        | 17    | 2A    | 8          | 26-Jan-08       | 29-Jan-08   | 3.00   | 0.00004              |
| 1,803    | Jan-08        | 1     | 20    | 2          | 3-Jan-08        | 8-Jan-08    | 5.00   | 0.00002              |
| 1,804    | Jan-08        | 1     | 10    | 1          | 18-Dec-07       | 7-Jan-08    | 20.00  | 0.00003              |
| 1,805    | Jan-08        | 13    | 10    | 2          | 15-Jan-08       | 23-Jan-08   | 8.00   | 0.00003              |
| 1,806    | Jan-08        | 10    | 11    | 8          | 19-Jan-08       | 21-Jan-08   | 2.00   | 0.00003              |
| 1,807    | Jan-08        | 11    | 10    | 1          | 22-Jan-08       | 30-Jan-08   | 8.00   | 0.00001              |
| 1,808    | Jan-08        | 19    | 10    | 1          | 2-Jan-08        | 8-Jan-08    | 6.00   | 0.00001              |
| 1,809    | Jan-08        | 2     | 20    | 2          | 29-Jan-08       | 29-Jan-08   | 0.00   | 0.00000              |
| 1,810    | Jan-08        | 19    | 2A    | 105        | 27-Dec-07       | 2-Jan-08    | 6.00   | 0.00104              |
| 1,811    | Jan-08        | 2     | 11    | 12         | 7-Jan-08        | 8-Jan-08    | 1.00   | 0.00002              |
| 1,812    | Jan-08        | 9     | 10    | 5,187      | 14-Jan-08       | 17-Jan-08   | 3.00   | 0.02558              |
| 1,813    | Jan-08        | 5     | 10    | 5          | 9-Jan-08        | 10-Jan-08   | 1.00   | 0.00001              |
| 1,814    | Jan-08        | 18    | 10    | 19         | 10-Jan-08       | 10-Jan-08   | 0.00   | 0.00000              |
| 1,815    | Jan-08        | 4     | 20    | 2          | 9-Jan-08        | 14-Jan-08   | 5.00   | 0.00002              |
| 1,816    | Jan-08        | 7     | 10    | 63         | 21-Jan-08       | 24-Jan-08   | 3.00   | 0.00031              |
| 1,817    | Jan-08        | 2     | 20    | 1          | 31-Dec-07       | 9-Jan-08    | 9.00   | 0.00001              |
| 1,818    | Jan-08        | 14    | 20    | 9          | 25-Jan-08       | 28-Jan-08   | 3.00   | 0.00004              |
| 1,819    | Jan-08        | 99    | 28    | 1          | 2-Jan-08        | 3-Jan-08    | 1.00   | 0.00000              |
| 1,820    | Jan-08        | 8     | 10    | 1          | 9-Jan-08        | 16-Jan-08   | 7.00   | 0.00001              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,821    | Jan-08        | 2     | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,822    | Jan-08        | 5     | 2A    | 2          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,823    | Jan-08        | 13    | 20    | 7          | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00001              |
| 1,824    | Jan-08        | 19    | 20    | 1          | 25-Jan-08       | 31-Jan-08   | 6.00  | 0.00001              |
| 1,825    | Jan-08        | 11    | 10    | 34         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,826    | Jan-08        | 3     | 2A    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,827    | Jan-08        | 7     | 40    | 2          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |
| 1,828    | Jan-08        | 9     | 10    | 13         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,829    | Jan-08        | 11    | 2A    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,830    | Jan-08        | 6     | 20    | 1          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,831    | Jan-08        | 8     | 11    | 5          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00001              |
| 1,832    | Jan-08        | 18    | 10    | 1          | 14-Jan-08       | 15-Jan-08   | 1.00  | 0.00000              |
| 1,833    | Jan-08        | 4     | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,834    | Jan-08        | 15    | 10    | 14         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,835    | Jan-08        | 1     | 60    | 3          | 2-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,836    | Jan-08        | 10    | 10    | 3,380      | 16-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,837    | Jan-08        | 13    | 10    | 1          | 17-Dec-07       | 2-Jan-08    | 0.00  | 0.00000              |
| 1,838    | Jan-08        | 11    | 10    | 42         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,839    | Jan-08        | 9     | 10    | 24         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,840    | Jan-08        | 8     | 20    | 24         | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 1,841    | Jan-08        | 15    | 30    | 10         | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00005              |
| 1,842    | Jan-08        | 5     | 11    | 3          | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00001              |
| 1,843    | Jan-08        | 7     | 10    | 9          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,844    | Jan-08        | 6     | 20    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,845    | Jan-08        | 15    | 10    | 12         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,846    | Jan-08        | 8     | 10    | 1          | 11-Dec-07       | 15-Jan-08   | 35.00 | 0.00006              |
| 1,847    | Jan-08        | 15    | 20    | 1          | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00000              |
| 1,848    | Jan-08        | 5     | 10    | 8          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,849    | Jan-08        | 4     | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,850    | Jan-08        | 2     | 20    | 1          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,851    | Jan-08        | 13    | 10    | 6          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,852    | Jan-08        | 12    | 20    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,853    | Jan-08        | 15    | 20    | 3          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 1,854    | Jan-08        | 5     | 10    | 1          | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00001              |
| 1,855    | Jan-08        | 19    | 10    | 11         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,856    | Jan-08        | 11    | 10    | 2,896      | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,857    | Jan-08        | 18    | 40    | 4          | 29-Jan-08       | 30-Jan-08   | 1.00  | 0.00001              |
| 1,858    | Jan-08        | 9     | 10    | 6          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,859    | Jan-08        | 6     | 20    | 3          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,860    | Jan-08        | 17    | 10    | 12         | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,861    | Jan-08        | 10    | 30    | 2          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00001              |
| 1,862    | Jan-08        | 3     | 2A    | 113        | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00093              |
| 1,863    | Jan-08        | 11    | 10    | 3          | 26-Dec-07       | 21-Jan-08   | 26.00 | 0.00013              |
| 1,864    | Jan-08        | 4     | 20    | 15         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,865    | Jan-08        | 15    | 10    | 5          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,866    | Jan-08        | 10    | 10    | 58         | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00038              |
| 1,867    | Jan-08        | 14    | 10    | 4          | 22-Jan-08       | 28-Jan-08   | 6.00  | 0.00004              |
| 1,868    | Jan-08        | 11    | 10    | 2          | 18-Dec-07       | 8-Jan-08    | 21.00 | 0.00007              |
| 1,869    | Jan-08        | 8     | 10    | 15         | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00010              |
| 1,870    | Jan-08        | 7     | 2A    | 3          | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00000              |
| 1,871    | Jan-08        | 17    | 20    | 1          | 26-Dec-07       | 4-Jan-08    | 9.00  | 0.00001              |
| 1,872    | Jan-08        | 13    | 10    | 11         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,873    | Jan-08        | 3     | 10    | 1          | 4-Jan-08        | 10-Jan-08   | 6.00  | 0.00001              |
| 1,874    | Jan-08        | 10    | 20    | 2          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 1,875    | Jan-08        | 19    | 10    | 3          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,876    | Jan-08        | 19    | 10    | 1          | 22-Jan-08       | 31-Jan-08   | 9.00  | 0.00001              |
| 1,877    | Jan-08        | 19    | 33    | 2          | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00001              |
| 1,878    | Jan-08        | 7     | 30    | 2          | 11-Jan-08       | 15-Jan-08   | 4.00  | 0.00001              |
| 1,879    | Jan-08        | 13    | 20    | 336        | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00110              |
| 1,880    | Jan-08        | 1     | 10    | 1          | 3-Jan-08        | 4-Jan-08    | 1.00  | 0.00000              |
| 1,881    | Jan-08        | 17    | 10    | 22         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,882    | Jan-08        | 15    | 10    | 21         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,883    | Jan-08        | 19    | 20    | 19         | 15-Jan-08       | 17-Jan-08   | 2.00  | 0.00006              |
| 1,884    | Jan-08        | 19    | 30    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,885    | Jan-08        | LNU   | 63    | 1          | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,886    | Jan-08        | 8     | 11    | 3          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00001              |
| 1,887    | Jan-08        | 5     | 2A    | 160        | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00079              |
| 1,888    | Jan-08        | 13    | 11    | 2          | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00001              |
| 1,889    | Jan-08        | 19    | 10    | 11         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,890    | Jan-08        | 15    | 2A    | 56         | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00009              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,891    | Jan-08        | 19    | 21    | 1          | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00000              |
| 1,892    | Jan-08        | 4     | 10    | 3,595      | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00591              |
| 1,893    | Jan-08        | 8     | 10    | 52         | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00026              |
| 1,894    | Jan-08        | 17    | 10    | 9          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,895    | Jan-08        | 10    | 10    | 3          | 2-Jan-08        | 18-Jan-08   | 16.00 | 0.00008              |
| 1,896    | Jan-08        | 2     | 20    | 8          | 11-Jan-08       | 16-Jan-08   | 5.00  | 0.00007              |
| 1,897    | Jan-08        | 8     | 20    | 40         | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00007              |
| 1,898    | Jan-08        | 3     | 20    | 1          | 7-Jan-08        | 21-Jan-08   | 14.00 | 0.00002              |
| 1,899    | Jan-08        | 19    | 10    | 1          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 1,900    | Jan-08        | 3     | 20    | 3          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00002              |
| 1,901    | Jan-08        | 13    | 10    | 2          | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00002              |
| 1,902    | Jan-08        | 19    | 60    | 55         | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00045              |
| 1,903    | Jan-08        | 8     | 10    | 1          | 18-Dec-07       | 16-Jan-08   | 29.00 | 0.00005              |
| 1,904    | Jan-08        | 1     | 10    | 4          | 7-Jan-08        | 9-Jan-08    | 2.00  | 0.00001              |
| 1,905    | Jan-08        | 6     | 10    | 1          | 11-Jan-08       | 18-Jan-08   | 7.00  | 0.00001              |
| 1,906    | Jan-08        | 19    | 30    | 24         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,907    | Jan-08        | 1     | 20    | 1          | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,908    | Jan-08        | 13    | 10    | 3          | 18-Jan-08       | 30-Jan-08   | 12.00 | 0.00006              |
| 1,909    | Jan-08        | 12    | 20    | 19         | 23-Jan-08       | 24-Jan-08   | 1.00  | 0.00003              |
| 1,910    | Jan-08        | 17    | 20    | 2          | 26-Jan-08       | 29-Jan-08   | 3.00  | 0.00001              |
| 1,911    | Jan-08        | 10    | 10    | 18         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,912    | Jan-08        | 5     | 20    | 9          | 17-Jan-08       | 22-Jan-08   | 5.00  | 0.00007              |
| 1,913    | Jan-08        | 2     | 2A    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,914    | Jan-08        | 8     | 10    | 20         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,915    | Jan-08        | 5     | 20    | 3          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,916    | Jan-08        | 19    | 20    | 432        | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00426              |
| 1,917    | Jan-08        | 3     | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,918    | Jan-08        | 14    | 10    | 16         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,919    | Jan-08        | 11    | 10    | 1          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00000              |
| 1,920    | Jan-08        | 15    | 10    | 1          | 18-Jan-08       | 25-Jan-08   | 7.00  | 0.00001              |
| 1,921    | Jan-08        | 11    | 10    | 1          | 14-Dec-07       | 14-Jan-08   | 31.00 | 0.00005              |
| 1,922    | Jan-08        | 10    | 10    | 17         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,923    | Jan-08        | 1     | 10    | 1          | 7-Jan-08        | 28-Jan-08   | 21.00 | 0.00003              |
| 1,924    | Jan-08        | 8     | 10    | 12         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,925    | Jan-08        | 6     | 10    | 982        | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,926    | Jan-08        | 5     | 20    | 2          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,927    | Jan-08        | 14    | 10    | 13         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,928    | Jan-08        | 6     | 10    | 1          | 4-Jan-08        | 8-Jan-08    | 4.00  | 0.00001              |
| 1,929    | Jan-08        | 4     | 10    | 10         | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,930    | Jan-08        | 3     | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,931    | Jan-08        | 16    | 2A    | 124        | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00082              |
| 1,932    | Jan-08        | 1     | 20    | 2          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,933    | Jan-08        | 12    | 10    | 6          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 1,934    | Jan-08        | 14    | 20    | 2          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00002              |
| 1,935    | Jan-08        | 13    | 40    | 9          | 18-Jan-08       | 23-Jan-08   | 5.00  | 0.00007              |
| 1,936    | Jan-08        | 18    | 10    | 30         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,937    | Jan-08        | 10    | 10    | 6          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,938    | Jan-08        | 8     | 10    | 3          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 1,939    | Jan-08        | 2     | 10    | 1          | 17-Jan-08       | 18-Jan-08   | 1.00  | 0.00000              |
| 1,940    | Jan-08        | 5     | 20    | 3          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,941    | Jan-08        | 16    | 10    | 5          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,942    | Jan-08        | 3     | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,943    | Jan-08        | 14    | 10    | 2          | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 1,944    | Jan-08        | 14    | 10    | 1          | 21-Jan-08       | 30-Jan-08   | 9.00  | 0.00001              |
| 1,945    | Jan-08        | 19    | 10    | 2          | 26-Jan-08       | 28-Jan-08   | 2.00  | 0.00001              |
| 1,946    | Jan-08        | 4     | 20    | 1          | 6-Dec-07        | 7-Jan-08    | 32.00 | 0.00005              |
| 1,947    | Jan-08        | 12    | 10    | 12         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 1,948    | Jan-08        | 2     | 10    | 2          | 4-Jan-08        | 10-Jan-08   | 6.00  | 0.00002              |
| 1,949    | Jan-08        | 18    | 2A    | 144        | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00047              |
| 1,950    | Jan-08        | 18    | 10    | 4          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 1,951    | Jan-08        | 17    | 10    | 1          | 23-Jan-08       | 29-Jan-08   | 6.00  | 0.00001              |
| 1,952    | Jan-08        | 13    | 10    | 1          | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.00001              |
| 1,953    | Jan-08        | 1     | 10    | 1          | 9-Dec-07        | 7-Jan-08    | 29.00 | 0.00005              |
| 1,954    | Jan-08        | 16    | 10    | 11         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 1,955    | Jan-08        | 14    | 10    | 17         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 1,956    | Jan-08        | 13    | 10    | 34         | 20-Dec-07       | 2-Jan-08    | 13.00 | 0.00073              |
| 1,957    | Jan-08        | 4     | 2A    | 1          | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00000              |
| 1,958    | Jan-08        | 18    | 10    | 11         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 1,959    | Jan-08        | 11    | 30    | 13         | 17-Jan-08       | 21-Jan-08   | 4.00  | 0.00009              |
| 1,960    | Jan-08        | 14    | 2A    | 4          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00001              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 1,961    | Jan-08        | 3     | 20    | 616        | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00506              |
| 1,962    | Jan-08        | 3     | 10    | 10         | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00002              |
| 1,963    | Jan-08        | 7     | 10    | 2          | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00001              |
| 1,964    | Jan-08        | 6     | 10    | 1          | 11-Jan-08       | 29-Jan-08   | 18.00 | 0.00003              |
| 1,965    | Jan-08        | 16    | 10    | 8          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,966    | Jan-08        | 3     | 10    | 1          | 7-Dec-07        | 9-Jan-08    | 33.00 | 0.00005              |
| 1,967    | Jan-08        | 5     | 60    | 1          | 9-Jan-08        | 11-Jan-08   | 2.00  | 0.00000              |
| 1,968    | Jan-08        | 15    | 10    | 1          | 4-Jan-08        | 25-Jan-08   | 21.00 | 0.00003              |
| 1,969    | Jan-08        | 7     | 20    | 21         | 15-Jan-08       | 16-Jan-08   | 1.00  | 0.00003              |
| 1,970    | Jan-08        | 18    | 10    | 2          | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00000              |
| 1,971    | Jan-08        | 15    | 60    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,972    | Jan-08        | 19    | 20    | 4          | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00001              |
| 1,973    | Jan-08        | 7     | 10    | 1          | 11-Dec-07       | 7-Jan-08    | 27.00 | 0.00004              |
| 1,974    | Jan-08        | 13    | 20    | 1          | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00000              |
| 1,975    | Jan-08        | 14    | 10    | 1          | 4-Jan-08        | 14-Jan-08   | 10.00 | 0.00002              |
| 1,976    | Jan-08        | 14    | 10    | 1          | 6-Jan-08        | 7-Jan-08    | 1.00  | 0.00000              |
| 1,977    | Jan-08        | 15    | 11    | 2          | 23-Jan-08       | 25-Jan-08   | 2.00  | 0.00001              |
| 1,978    | Jan-08        | 9     | 10    | 118        | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00058              |
| 1,979    | Jan-08        | 9     | 2A    | 1          | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 1,980    | Jan-08        | 7     | 10    | 21         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 1,981    | Jan-08        | 4     | 20    | 4          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 1,982    | Jan-08        | 5     | 20    | 648        | 8-Jan-08        | 11-Jan-08   | 3.00  | 0.00320              |
| 1,983    | Jan-08        | 7     | 2A    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 1,984    | Jan-08        | 9     | 10    | 1          | 28-Dec-07       | 17-Jan-08   | 20.00 | 0.00003              |
| 1,985    | Jan-08        | 17    | 22    | 4          | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00002              |
| 1,986    | Jan-08        | 9     | 30    | 2          | 14-Jan-08       | 17-Jan-08   | 3.00  | 0.00001              |
| 1,987    | Jan-08        | 15    | 20    | 44         | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00007              |
| 1,988    | Jan-08        | 10    | 10    | 1          | 7-Jan-08        | 18-Jan-08   | 11.00 | 0.00002              |
| 1,989    | Jan-08        | 2     | 20    | 1          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 1,990    | Jan-08        | 13    | 10    | 20         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 1,991    | Jan-08        | 14    | 10    | 3          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00000              |
| 1,992    | Jan-08        | 1     | 2A    | 1          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 1,993    | Jan-08        | 1     | 10    | 5,668      | 3-Jan-08        | 7-Jan-08    | 4.00  | 0.03726              |
| 1,994    | Jan-08        | 7     | 10    | 17         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 1,995    | Jan-08        | 5     | 10    | 12         | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 1,996    | Jan-08        | 13    | 10    | 12         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 1,997    | Jan-08        | 17    | 11    | 2          | 28-Dec-07       | 3-Jan-08    | 6.00  | 0.00002              |
| 1,998    | Jan-08        | 3     | 10    | 6          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 1,999    | Jan-08        | 2     | 20    | 1          | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 2,000    | Jan-08        | 99    | 31    | 21         | 2-Jan-08        | 3-Jan-08    | 1.00  | 0.00003              |
| 2,001    | Jan-08        | 11    | 10    | 8          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 2,002    | Jan-08        | 19    | 49    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 2,003    | Jan-08        | 9     | 10    | 9          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 2,004    | Jan-08        | 8     | 20    | 1          | 25-Jan-08       | 25-Jan-08   | 0.00  | 0.00000              |
| 2,005    | Jan-08        | 17    | 10    | 22         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 2,006    | Jan-08        | 18    | 10    | 27         | 8-Jan-08        | 11-Jan-08   | 0.00  | 0.00000              |
| 2,007    | Jan-08        | 6     | 60    | 2          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00002              |
| 2,008    | Jan-08        | 18    | 10    | 1          | 1-Jan-08        | 2-Jan-08    | 1.00  | 0.00000              |
| 2,009    | Jan-08        | 7     | 10    | 9          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 2,010    | Jan-08        | 10    | 30    | 7          | 16-Jan-08       | 18-Jan-08   | 2.00  | 0.00002              |
| 2,011    | Jan-08        | 14    | 2A    | 115        | 22-Jan-08       | 24-Jan-08   | 2.00  | 0.00038              |
| 2,012    | Jan-08        | 16    | 60    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 2,013    | Jan-08        | 4     | 20    | 2          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 2,014    | Jan-08        | 19    | 60    | 7          | 31-Dec-07       | 2-Jan-08    | 2.00  | 0.00002              |
| 2,015    | Jan-08        | 15    | 10    | 6          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 2,016    | Jan-08        | 1     | 2A    | 1          | 4-Jan-08        | 9-Jan-08    | 5.00  | 0.00001              |
| 2,017    | Jan-08        | 2     | 20    | 2          | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 2,018    | Jan-08        | 13    | 10    | 648        | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |
| 2,019    | Jan-08        | 1     | 10    | 2          | 26-Dec-07       | 7-Jan-08    | 12.00 | 0.00004              |
| 2,020    | Jan-08        | 16    | 11    | 6          | 23-Jan-08       | 28-Jan-08   | 5.00  | 0.00005              |
| 2,021    | Jan-08        | 18    | 10    | 2          | 26-Jan-08       | 28-Jan-08   | 2.00  | 0.00001              |
| 2,022    | Jan-08        | 12    | 10    | 1          | 22-Jan-08       | 28-Jan-08   | 6.00  | 0.00001              |
| 2,023    | Jan-08        | 19    | 10    | 50         | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00041              |
| 2,024    | Jan-08        | 8     | 20    | 1          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 2,025    | Jan-08        | 19    | 10    | 8          | 17-Jan-08       | 17-Jan-08   | 0.00  | 0.00000              |
| 2,026    | Jan-08        | 11    | 10    | 12         | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 2,027    | Jan-08        | 9     | 10    | 8          | 30-Jan-08       | 30-Jan-08   | 0.00  | 0.00000              |
| 2,028    | Jan-08        | 6     | 20    | 2          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 2,029    | Jan-08        | 17    | 10    | 6          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 2,030    | Jan-08        | 12    | 10    | 3,314      | 18-Jan-08       | 22-Jan-08   | 4.00  | 0.02179              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 2,031    | Jan-08        | 8     | 2A    | 1          | 25-Jan-08       | 28-Jan-08   | 3.00  | 0.00000              |
| 2,032    | Jan-08        | 16    | 10    | 2          | 23-Jan-08       | 29-Jan-08   | 6.00  | 0.00002              |
| 2,033    | Jan-08        | 17    | 2A    | 1          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 2,034    | Jan-08        | 13    | 10    | 1          | 19-Dec-07       | 9-Jan-08    | 21.00 | 0.00003              |
| 2,035    | Jan-08        | 14    | 10    | 1          | 18-Dec-07       | 11-Jan-08   | 24.00 | 0.00004              |
| 2,036    | Jan-08        | 9     | 2A    | 12         | 16-Jan-08       | 17-Jan-08   | 1.00  | 0.00002              |
| 2,037    | Jan-08        | 16    | 20    | 582        | 24-Jan-08       | 28-Jan-08   | 4.00  | 0.00383              |
| 2,038    | Jan-08        | 11    | 30    | 2          | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00001              |
| 2,039    | Jan-08        | 15    | 10    | 17         | 31-Jan-08       | 31-Jan-08   | 0.00  | 0.00000              |
| 2,040    | Jan-08        | 13    | 10    | 9          | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 2,041    | Jan-08        | 15    | 10    | 1          | 21-Jan-08       | 25-Jan-08   | 4.00  | 0.00001              |
| 2,042    | Jan-08        | 9     | 10    | 1          | 28-Dec-07       | 9-Jan-08    | 12.00 | 0.00002              |
| 2,043    | Jan-08        | 12    | 60    | 1          | 25-Jan-08       | 30-Jan-08   | 5.00  | 0.00001              |
| 2,044    | Jan-08        | 6     | 11    | 1          | 14-Jan-08       | 16-Jan-08   | 2.00  | 0.00000              |
| 2,045    | Jan-08        | 7     | 10    | 1          | 14-Jan-08       | 28-Jan-08   | 14.00 | 0.00002              |
| 2,046    | Jan-08        | 17    | 10    | 12         | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 2,047    | Jan-08        | 1     | 10    | 5          | 18-Jan-08       | 21-Jan-08   | 3.00  | 0.00002              |
| 2,048    | Jan-08        | 19    | 22    | 12         | 2-Jan-08        | 2-Jan-08    | 0.00  | 0.00000              |
| 2,049    | Jan-08        | 15    | 10    | 16         | 10-Jan-08       | 10-Jan-08   | 0.00  | 0.00000              |
| 2,050    | Jan-08        | 6     | 2A    | 15         | 11-Jan-08       | 14-Jan-08   | 3.00  | 0.00007              |
| 2,051    | Jan-08        | 18    | 11    | 3          | 31-Dec-07       | 3-Jan-08    | 3.00  | 0.00001              |
| 2,052    | Jan-08        | 11    | 10    | 104        | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00085              |
| 2,053    | Jan-08        | 17    | 10    | 1,712      | 28-Jan-08       | 29-Jan-08   | 1.00  | 0.00281              |
| 2,054    | Jan-08        | 14    | 20    | 29         | 10-Jan-08       | 14-Jan-08   | 4.00  | 0.00019              |
| 2,055    | Jan-08        | 18    | 20    | 891        | 28-Jan-08       | 30-Jan-08   | 2.00  | 0.00293              |
| 2,056    | Jan-08        | 13    | 40    | 68         | 21-Jan-08       | 23-Jan-08   | 2.00  | 0.00022              |
| 2,057    | Jan-08        | 3     | 11    | 21         | 8-Jan-08        | 9-Jan-08    | 1.00  | 0.00003              |
| 2,058    | Jan-08        | 4     | 20    | 1          | 22-Jan-08       | 23-Jan-08   | 1.00  | 0.00000              |
| 2,059    | Jan-08        | 19    | 10    | 9          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 2,060    | Jan-08        | 10    | 10    | 70         | 22-Jan-08       | 25-Jan-08   | 3.00  | 0.00035              |
| 2,061    | Jan-08        | 18    | 30    | 1          | 27-Dec-07       | 28-Jan-08   | 32.00 | 0.00005              |
| 2,062    | Jan-08        | 18    | 10    | 1          | 28-Dec-07       | 7-Jan-08    | 10.00 | 0.00002              |
| 2,063    | Jan-08        | 19    | 10    | 1          | 29-Dec-07       | 2-Jan-08    | 4.00  | 0.00001              |
| 2,064    | Jan-08        | 17    | 22    | 6          | 24-Jan-08       | 29-Jan-08   | 5.00  | 0.00005              |
| 2,065    | Jan-08        | 11    | 10    | 3          | 11-Jan-08       | 21-Jan-08   | 10.00 | 0.00005              |
| 2,066    | Jan-08        | 6     | 10    | 14         | 28-Jan-08       | 28-Jan-08   | 0.00  | 0.00000              |
| 2,067    | Jan-08        | 19    | 30    | 1          | 3-Jan-08        | 3-Jan-08    | 0.00  | 0.00000              |
| 2,068    | Jan-08        | 3     | 20    | 43         | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 2,069    | Jan-08        | 4     | 30    | 1          | 9-Jan-08        | 10-Jan-08   | 1.00  | 0.00000              |
| 2,070    | Jan-08        | 14    | 20    | 5          | 24-Jan-08       | 25-Jan-08   | 1.00  | 0.00001              |
| 2,071    | Jan-08        | 7     | 10    | 4,850      | 10-Jan-08       | 15-Jan-08   | 5.00  | 0.03986              |
| 2,072    | Jan-08        | 15    | 10    | 1          | 9-Jan-08        | 25-Jan-08   | 16.00 | 0.00003              |
| 2,073    | Jan-08        | 1     | 20    | 2          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 2,074    | Jan-08        | 17    | 20    | 1          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00001              |
| 2,075    | Jan-08        | 1     | 10    | 206        | 3-Jan-08        | 18-Jan-08   | 15.00 | 0.00508              |
| 2,076    | Jan-08        | 12    | 10    | 21         | 29-Jan-08       | 29-Jan-08   | 0.00  | 0.00000              |
| 2,077    | Jan-08        | 13    | 10    | 1          | 21-Jan-08       | 22-Jan-08   | 1.00  | 0.00000              |
| 2,078    | Jan-08        | 14    | 10    | 1          | 9-Jan-08        | 14-Jan-08   | 5.00  | 0.00001              |
| 2,079    | Jan-08        | 6     | 10    | 14         | 7-Jan-08        | 7-Jan-08    | 0.00  | 0.00000              |
| 2,080    | Jan-08        | 6     | 2A    | 1          | 4-Jan-08        | 4-Jan-08    | 0.00  | 0.00000              |
| 2,081    | Jan-08        | 19    | 22    | 54         | 28-Jan-08       | 31-Jan-08   | 3.00  | 0.00027              |
| 2,082    | Jan-08        | 4     | 10    | 9          | 14-Jan-08       | 14-Jan-08   | 0.00  | 0.00000              |
| 2,083    | Jan-08        | 3     | 20    | 1          | 24-Jan-08       | 24-Jan-08   | 0.00  | 0.00000              |
| 2,084    | Jan-08        | 4     | 2A    | 2          | 11-Jan-08       | 11-Jan-08   | 0.00  | 0.00000              |
| 2,085    | Jan-08        | 12    | 10    | 13         | 8-Jan-08        | 8-Jan-08    | 0.00  | 0.00000              |
| 2,086    | Jan-08        | 9     | 20    | 113        | 18-Jan-08       | 18-Jan-08   | 0.00  | 0.00000              |
| 2,087    | Jan-08        | 2     | 10    | 7          | 21-Jan-08       | 21-Jan-08   | 0.00  | 0.00000              |
| 2,088    | Jan-08        | 10    | 10    | 6          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 2,089    | Jan-08        | 4     | 10    | 1          | 21-Dec-07       | 10-Jan-08   | 20.00 | 0.00003              |
| 2,090    | Jan-08        | 12    | 20    | 1          | 28-Dec-07       | 2-Jan-08    | 5.00  | 0.00001              |
| 2,091    | Jan-08        | 8     | 10    | 9          | 15-Jan-08       | 15-Jan-08   | 0.00  | 0.00000              |
| 2,092    | Jan-08        | 19    | 40    | 8          | 27-Dec-07       | 2-Jan-08    | 6.00  | 0.00008              |
| 2,093    | Jan-08        | 19    | 31    | 15         | 29-Jan-08       | 31-Jan-08   | 2.00  | 0.00005              |
| 2,094    | Jan-08        | 16    | 10    | 3          | 9-Jan-08        | 9-Jan-08    | 0.00  | 0.00000              |
| 2,095    | Jan-08        | 19    | 10    | 1,954      | 30-Jan-08       | 31-Jan-08   | 1.00  | 0.00321              |
| 2,096    | Jan-08        | 6     | 10    | 9          | 22-Jan-08       | 22-Jan-08   | 0.00  | 0.00000              |
| 2,097    | Jan-08        | 14    | 10    | 3          | 16-Jan-08       | 16-Jan-08   | 0.00  | 0.00000              |
| 2,098    | Jan-08        | 5     | 11    | 48         | 10-Jan-08       | 11-Jan-08   | 1.00  | 0.00008              |
| 2,099    | Jan-08        | 4     | 60    | 1          | 7-Jan-08        | 10-Jan-08   | 3.00  | 0.00000              |
| 2,100    | Jan-08        | 12    | 10    | 2,110      | 23-Jan-08       | 23-Jan-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag    | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|--------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)    |                      |
| 2,101    | Jan-08        | 11    | 10    | 9          | 22-Jan-08       | 28-Jan-08   | 6.00   | 0.00009              |
| 2,102    | Jan-08        | 1     | 10    | 1          | 27-Dec-07       | 2-Jan-08    | 6.00   | 0.00001              |
| 2,103    | Jan-08        | 18    | 10    | 2,580      | 25-Jan-08       | 30-Jan-08   | 5.00   | 0.02120              |
| 2,104    | Jan-08        | 7     | 20    | 2          | 4-Jan-08        | 4-Jan-08    | 0.00   | 0.00000              |
| 2,105    | Jan-08        | 12    | 2A    | 1          | 17-Jan-08       | 23-Jan-08   | 6.00   | 0.00001              |
| 2,106    | Jan-08        | 6     | 30    | 1          | 14-Jan-08       | 14-Jan-08   | 0.00   | 0.00000              |
| 2,107    | Jan-08        | 18    | 10    | 10         | 17-Jan-08       | 17-Jan-08   | 0.00   | 0.00000              |
| 2,108    | Jan-08        | 10    | 10    | 4          | 30-Jan-08       | 30-Jan-08   | 0.00   | 0.00000              |
| 2,109    | Jan-08        | 8     | 10    | 9          | 30-Jan-08       | 30-Jan-08   | 0.00   | 0.00000              |
| 2,110    | Jan-08        | 6     | 20    | 1          | 17-Dec-07       | 14-Jan-08   | 28.00  | 0.00005              |
| 2,111    | Jan-08        | 14    | 11    | 8          | 21-Jan-08       | 24-Jan-08   | 3.00   | 0.00004              |
| 2,112    | Jan-08        | 5     | 20    | 9          | 11-Jan-08       | 11-Jan-08   | 0.00   | 0.00000              |
| 2,113    | Jan-08        | 12    | 10    | 7          | 27-Dec-07       | 22-Jan-08   | 26.00  | 0.00030              |
| 2,114    | Jan-08        | 15    | 10    | 6          | 23-Jan-08       | 29-Jan-08   | 6.00   | 0.00006              |
| 2,115    | Jan-08        | 16    | 10    | 5          | 24-Jan-08       | 24-Jan-08   | 0.00   | 0.00000              |
| 2,116    | Jan-08        | 5     | 20    | 1          | 8-Jan-08        | 14-Jan-08   | 6.00   | 0.00001              |
| 2,117    | Jan-08        | 10    | 10    | 8          | 10-Jan-08       | 18-Jan-08   | 8.00   | 0.00011              |
| 2,118    | Jan-08        | 10    | 20    | 1          | 21-Jan-08       | 23-Jan-08   | 2.00   | 0.00000              |
| 2,119    | Jan-08        | 13    | 60    | 1          | 18-Jan-08       | 23-Jan-08   | 5.00   | 0.00001              |
| 2,120    | Jan-08        | 14    | 10    | 18         | 31-Jan-08       | 31-Jan-08   | 0.00   | 0.00000              |
| 2,121    | Jan-08        | 3     | 10    | 1          | 4-Jan-08        | 16-Jan-08   | 12.00  | 0.00002              |
| 2,122    | Jan-08        | 12    | 10    | 11         | 2-Jan-08        | 2-Jan-08    | 0.00   | 0.00000              |
| 2,123    | Jan-08        | 99    | 33    | 2          | 2-Jan-08        | 4-Jan-08    | 2.00   | 0.00001              |
| 2,124    | Jan-08        | 17    | 60    | 1          | 29-Jan-08       | 30-Jan-08   | 1.00   | 0.00000              |
| 2,125    | Jan-08        | 3     | 20    | 1          | 7-Jan-08        | 8-Jan-08    | 1.00   | 0.00000              |
| 2,126    | Jan-08        | 14    | 10    | 1          | 21-Jan-08       | 25-Jan-08   | 4.00   | 0.00001              |
| 2,127    | Jan-08        | 8     | 10    | 1          | 26-Dec-07       | 16-Jan-08   | 21.00  | 0.00003              |
| 2,128    | Jan-08        | 2     | 10    | 1          | 20-Dec-07       | 23-Jan-08   | 34.00  | 0.00006              |
| 2,129    | Jan-08        | 14    | 20    | 238        | 22-Jan-08       | 24-Jan-08   | 2.00   | 0.00078              |
| 2,130    | Jan-08        | 16    | 11    | 101        | 28-Jan-08       | 28-Jan-08   | 0.00   | 0.00000              |
| 2,131    | Jan-08        | 16    | 10    | 7          | 3-Jan-08        | 3-Jan-08    | 0.00   | 0.00000              |
| 2,132    | Jan-08        | 9     | 11    | 3          | 15-Jan-08       | 17-Jan-08   | 2.00   | 0.00001              |
| 2,133    | Jun-08        | 19    | 20    | 5          | 23-Jun-08       | 30-Jun-08   | 7.00   | 0.00006              |
| 2,134    | Jun-08        | 14    | 10    | 2          | 6-Jun-08        | 23-Jun-08   | 17.00  | 0.00006              |
| 2,135    | Jun-08        | 1     | 10    | 1,467      | 3-Jun-08        | 4-Jun-08    | 1.00   | 0.00241              |
| 2,136    | Jun-08        | 6     | 10    | 4          | 6-Jun-08        | 9-Jun-08    | 3.00   | 0.00002              |
| 2,137    | Jun-08        | 11    | 10    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00   | 0.00000              |
| 2,138    | Jun-08        | 18    | 30    | 6          | 25-Jun-08       | 27-Jun-08   | 2.00   | 0.00002              |
| 2,139    | Jun-08        | 15    | 10    | 27         | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,140    | Jun-08        | 19    | 22    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,141    | Jun-08        | 3     | 11    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00   | 0.00000              |
| 2,142    | Jun-08        | 4     | 10    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00   | 0.00000              |
| 2,143    | Jun-08        | 11    | 2A    | 291        | 13-Jun-08       | 18-Jun-08   | 5.00   | 0.00239              |
| 2,144    | Jun-08        | 18    | 10    | 1          | 9-Jun-08        | 17-Jun-08   | 8.00   | 0.00001              |
| 2,145    | Jun-08        | 12    | 20    | 3          | 28-May-08       | 19-Jun-08   | 22.00  | 0.00011              |
| 2,146    | Jun-08        | 11    | 30    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00   | 0.00000              |
| 2,147    | Jun-08        | 19    | 10    | 21         | 3-Jun-08        | 3-Jun-08    | 0.00   | 0.00000              |
| 2,148    | Jun-08        | 2     | 10    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00   | 0.00000              |
| 2,149    | Jun-08        | 2     | 10    | 16         | 19-Jun-08       | 19-Jun-08   | 0.00   | 0.00000              |
| 2,150    | Jun-08        | 4     | 20    | 1,550      | 4-Jun-08        | 9-Jun-08    | 5.00   | 0.01274              |
| 2,151    | Jun-08        | 3     | 10    | 3          | 11-Jun-08       | 12-Jun-08   | 1.00   | 0.00000              |
| 2,152    | Jun-08        | 7     | 11    | 11         | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,153    | Jun-08        | 4     | 10    | 87         | 9-Jun-08        | 10-Jun-08   | 1.00   | 0.00014              |
| 2,154    | Jun-08        | 16    | 20    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00   | 0.00000              |
| 2,155    | Jun-08        | 19    | 30    | 1          | 27-May-08       | 4-Jun-08    | 8.00   | 0.00001              |
| 2,156    | Jun-08        | 17    | 10    | 24         | 10-Jun-08       | 10-Jun-08   | 0.00   | 0.00000              |
| 2,157    | Jun-08        | 6     | 60    | 1          | 9-Jun-08        | 11-Jun-08   | 2.00   | 0.00000              |
| 2,158    | Jun-08        | 16    | 10    | 2          | 4-Jun-08        | 25-Jun-08   | 21.00  | 0.00007              |
| 2,159    | Jun-08        | 15    | 30    | 4          | 20-Jun-08       | 24-Jun-08   | 4.00   | 0.00003              |
| 2,160    | Jun-08        | 13    | 10    | 1          | 24-Jan-08       | 20-Jun-08   | 148.00 | 0.00024              |
| 2,161    | Jun-08        | 7     | 10    | 167        | 12-Jun-08       | 13-Jun-08   | 1.00   | 0.00027              |
| 2,162    | Jun-08        | 4     | 10    | 11         | 27-Jun-08       | 27-Jun-08   | 0.00   | 0.00000              |
| 2,163    | Jun-08        | 11    | 11    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00   | 0.00000              |
| 2,164    | Jun-08        | 16    | 11    | 1          | 23-Jun-08       | 25-Jun-08   | 2.00   | 0.00000              |
| 2,165    | Jun-08        | 12    | 2A    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,166    | Jun-08        | 13    | 2A    | 212        | 17-Jun-08       | 20-Jun-08   | 3.00   | 0.00105              |
| 2,167    | Jun-08        | 12    | 10    | 3          | 12-Jun-08       | 19-Jun-08   | 7.00   | 0.00003              |
| 2,168    | Jun-08        | 19    | 10    | 2          | 27-May-08       | 18-Jun-08   | 22.00  | 0.00007              |
| 2,169    | Jun-08        | 1     | 10    | 2          | 16-May-08       | 4-Jun-08    | 19.00  | 0.00006              |
| 2,170    | Jun-08        | 5     | 20    | 2          | 9-Jun-08        | 9-Jun-08    | 0.00   | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,171    | Jun-08        | 5     | 20    | 46         | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00023              |
| 2,172    | Jun-08        | 16    | 10    | 48         | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00024              |
| 2,173    | Jun-08        | 10    | 20    | 1          | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00001              |
| 2,174    | Jun-08        | 16    | 20    | 184        | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00030              |
| 2,175    | Jun-08        | 4     | 10    | 1          | 28-May-08       | 9-Jun-08    | 12.00 | 0.00002              |
| 2,176    | Jun-08        | 19    | 30    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,177    | Jun-08        | 3     | 20    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,178    | Jun-08        | 4     | 10    | 12         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,179    | Jun-08        | 17    | 22    | 2          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00001              |
| 2,180    | Jun-08        | 16    | 10    | 1          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00000              |
| 2,181    | Jun-08        | 2     | 10    | 5          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,182    | Jun-08        | 7     | 10    | 1          | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00000              |
| 2,183    | Jun-08        | 10    | 10    | 1          | 27-May-08       | 17-Jun-08   | 21.00 | 0.00003              |
| 2,184    | Jun-08        | 15    | 20    | 377        | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00310              |
| 2,185    | Jun-08        | 7     | 20    | 4          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,186    | Jun-08        | 8     | 2A    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,187    | Jun-08        | 5     | 10    | 1          | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.00000              |
| 2,188    | Jun-08        | 3     | 10    | 2          | 14-May-08       | 6-Jun-08    | 23.00 | 0.00008              |
| 2,189    | Jun-08        | 18    | 2A    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,190    | Jun-08        | 2     | 20    | 1          | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00000              |
| 2,191    | Jun-08        | 5     | 20    | 2          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,192    | Jun-08        | 11    | 10    | 1          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00000              |
| 2,193    | Jun-08        | 14    | 20    | 1          | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00000              |
| 2,194    | Jun-08        | 19    | 20    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00000              |
| 2,195    | Jun-08        | 1     | 20    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,196    | Jun-08        | 11    | 20    | 2          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,197    | Jun-08        | 9     | 20    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,198    | Jun-08        | 18    | 10    | 26         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,199    | Jun-08        | 5     | 2A    | 6          | 6-Jun-08        | 10-Jun-08   | 4.00  | 0.00004              |
| 2,200    | Jun-08        | 5     | 10    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 2,201    | Jun-08        | 18    | 2A    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,202    | Jun-08        | 15    | 10    | 1          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00000              |
| 2,203    | Jun-08        | 4     | 20    | 1          | 9-Jun-08        | 17-Jun-08   | 8.00  | 0.00001              |
| 2,204    | Jun-08        | 11    | 30    | 15         | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00005              |
| 2,205    | Jun-08        | 2     | 10    | 2          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 2,206    | Jun-08        | 5     | 20    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,207    | Jun-08        | 16    | 10    | 11         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,208    | Jun-08        | 15    | 20    | 3          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,209    | Jun-08        | 8     | 10    | 255        | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00168              |
| 2,210    | Jun-08        | 8     | 10    | 1          | 10-Jun-08       | 23-Jun-08   | 13.00 | 0.00002              |
| 2,211    | Jun-08        | 3     | 20    | 5          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,212    | Jun-08        | 12    | 11    | 64         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,213    | Jun-08        | 14    | 10    | 1,796      | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,214    | Jun-08        | 11    | 20    | 3          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,215    | Jun-08        | 6     | 10    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 2,216    | Jun-08        | 7     | 10    | 2,007      | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00660              |
| 2,217    | Jun-08        | 12    | 10    | 22         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,218    | Jun-08        | 4     | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 2,219    | Jun-08        | 7     | 20    | 2          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,220    | Jun-08        | 18    | 10    | 26         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,221    | Jun-08        | 15    | 20    | 1          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,222    | Jun-08        | 6     | 10    | 1          | 30-May-08       | 11-Jun-08   | 12.00 | 0.00002              |
| 2,223    | Jun-08        | 4     | 11    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,224    | Jun-08        | 5     | 10    | 1          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00000              |
| 2,225    | Jun-08        | 10    | 10    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 2,226    | Jun-08        | 6     | 10    | 8          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00008              |
| 2,227    | Jun-08        | 13    | 20    | 4          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,228    | Jun-08        | 14    | 10    | 36         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,229    | Jun-08        | 2     | 60    | 2          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00001              |
| 2,230    | Jun-08        | 8     | 10    | 3          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 2,231    | Jun-08        | 16    | 10    | 1          | 21-Jun-08       | 25-Jun-08   | 4.00  | 0.00001              |
| 2,232    | Jun-08        | 19    | 20    | 3          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,233    | Jun-08        | 11    | 10    | 1          | 13-Jun-08       | 30-Jun-08   | 17.00 | 0.00003              |
| 2,234    | Jun-08        | 4     | 11    | 1          | 2-May-08        | 9-Jun-08    | 38.00 | 0.00006              |
| 2,235    | Jun-08        | 4     | 10    | 1          | 2-Jun-08        | 12-Jun-08   | 10.00 | 0.00002              |
| 2,236    | Jun-08        | 19    | 11    | 2          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00001              |
| 2,237    | Jun-08        | 17    | 10    | 1          | 22-May-08       | 18-Jun-08   | 27.00 | 0.00004              |
| 2,238    | Jun-08        | 1     | 10    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00000              |
| 2,239    | Jun-08        | 17    | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,240    | Jun-08        | 18    | 10    | 23         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,241    | Jun-08        | 1     | 10    | 7          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,242    | Jun-08        | 4     | 10    | 1          | 14-May-08       | 9-Jun-08    | 26.00 | 0.00004              |
| 2,243    | Jun-08        | 3     | 20    | 2          | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00002              |
| 2,244    | Jun-08        | 1     | 2A    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,245    | Jun-08        | 15    | 10    | 10         | 16-Jun-08       | 24-Jun-08   | 8.00  | 0.00013              |
| 2,246    | Jun-08        | 2     | 10    | 4          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00001              |
| 2,247    | Jun-08        | 3     | 10    | 3          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 2,248    | Jun-08        | 16    | 10    | 17         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,249    | Jun-08        | 15    | 20    | 2          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,250    | Jun-08        | 17    | 10    | 1          | 23-May-08       | 2-Jun-08    | 10.00 | 0.00002              |
| 2,251    | Jun-08        | 2     | 20    | 373        | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.00184              |
| 2,252    | Jun-08        | 19    | 20    | 5          | 28-Jun-08       | 30-Jun-08   | 2.00  | 0.00002              |
| 2,253    | Jun-08        | 3     | 10    | 20         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,254    | Jun-08        | 7     | 10    | 2          | 23-May-08       | 12-Jun-08   | 20.00 | 0.00007              |
| 2,255    | Jun-08        | 4     | 10    | 1          | 16-Jun-08       | 23-Jun-08   | 7.00  | 0.00001              |
| 2,256    | Jun-08        | 4     | 10    | 1          | 4-Jun-08        | 24-Jun-08   | 20.00 | 0.00003              |
| 2,257    | Jun-08        | 13    | 10    | 1          | 2-Jun-08        | 10-Jun-08   | 8.00  | 0.00001              |
| 2,258    | Jun-08        | 11    | 20    | 589        | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00484              |
| 2,259    | Jun-08        | 6     | 10    | 1          | 18-May-08       | 11-Jun-08   | 24.00 | 0.00004              |
| 2,260    | Jun-08        | 4     | 20    | 74         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,261    | Jun-08        | 15    | 20    | 23         | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00004              |
| 2,262    | Jun-08        | 16    | 10    | 1          | 9-Jun-08        | 25-Jun-08   | 16.00 | 0.00003              |
| 2,263    | Jun-08        | 2     | 20    | 2          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,264    | Jun-08        | 3     | 10    | 864        | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,265    | Jun-08        | 18    | 10    | 6          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00005              |
| 2,266    | Jun-08        | 1     | 10    | 19         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,267    | Jun-08        | 8     | 30    | 1          | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00000              |
| 2,268    | Jun-08        | 1     | 2A    | 2          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,269    | Jun-08        | 6     | 20    | 2          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,270    | Jun-08        | 99    | 32    | 33         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,271    | Jun-08        | 17    | 2A    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,272    | Jun-08        | 8     | 10    | 1          | 16-May-08       | 13-Jun-08   | 28.00 | 0.00005              |
| 2,273    | Jun-08        | 12    | 10    | 2,121      | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00697              |
| 2,274    | Jun-08        | 4     | 20    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,275    | Jun-08        | 4     | 10    | 1          | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00001              |
| 2,276    | Jun-08        | 13    | 20    | 332        | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.00164              |
| 2,277    | Jun-08        | 13    | 2A    | 1          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,278    | Jun-08        | 13    | 10    | 1          | 21-May-08       | 9-Jun-08    | 19.00 | 0.00003              |
| 2,279    | Jun-08        | 17    | 30    | 7          | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00003              |
| 2,280    | Jun-08        | 10    | 20    | 2          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,281    | Jun-08        | 8     | 20    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,282    | Jun-08        | 4     | 10    | 2          | 9-Jun-08        | 13-Jun-08   | 4.00  | 0.00001              |
| 2,283    | Jun-08        | 17    | 10    | 2          | 27-May-08       | 26-Jun-08   | 30.00 | 0.00010              |
| 2,284    | Jun-08        | 16    | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,285    | Jun-08        | 17    | 10    | 25         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,286    | Jun-08        | 4     | 10    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 2,287    | Jun-08        | 17    | 2A    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,288    | Jun-08        | 18    | 11    | 49         | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00008              |
| 2,289    | Jun-08        | 9     | 10    | 1          | 3-Jun-08        | 16-Jun-08   | 13.00 | 0.00002              |
| 2,290    | Jun-08        | 5     | 11    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,291    | Jun-08        | 4     | 20    | 3          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,292    | Jun-08        | 17    | 60    | 1          | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00001              |
| 2,293    | Jun-08        | 14    | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,294    | Jun-08        | 15    | 10    | 17         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,295    | Jun-08        | 6     | 11    | 18         | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00003              |
| 2,296    | Jun-08        | 7     | 10    | 3          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00002              |
| 2,297    | Jun-08        | 19    | 22    | 24         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00016              |
| 2,298    | Jun-08        | 11    | 11    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,299    | Jun-08        | 13    | 10    | 27         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,300    | Jun-08        | 3     | 40    | 3          | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00001              |
| 2,301    | Jun-08        | 19    | 10    | 4,582      | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.03765              |
| 2,302    | Jun-08        | 10    | 20    | 2          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,303    | Jun-08        | 13    | 2A    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,304    | Jun-08        | 5     | 10    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 2,305    | Jun-08        | 8     | 20    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,306    | Jun-08        | 18    | 20    | 98         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,307    | Jun-08        | 19    | 10    | 4          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,308    | Jun-08        | 6     | 10    | 25         | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00008              |
| 2,309    | Jun-08        | 5     | 11    | 8          | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.00007              |
| 2,310    | Jun-08        | 11    | 10    | 22         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag    | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|--------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)    | (h)                  |
| 2,311    | Jun-08        | 3     | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00   | 0.00000              |
| 2,312    | Jun-08        | 9     | 10    | 12         | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,313    | Jun-08        | 19    | 20    | 1          | 14-Jun-08       | 30-Jun-08   | 16.00  | 0.00003              |
| 2,314    | Jun-08        | 5     | 20    | 1          | 10-Jun-08       | 16-Jun-08   | 6.00   | 0.00001              |
| 2,315    | Jun-08        | 6     | 20    | 29         | 11-Jun-08       | 11-Jun-08   | 0.00   | 0.00000              |
| 2,316    | Jun-08        | 17    | 10    | 19         | 24-Jun-08       | 24-Jun-08   | 0.00   | 0.00000              |
| 2,317    | Jun-08        | 14    | 20    | 4          | 5-Jun-08        | 5-Jun-08    | 0.00   | 0.00000              |
| 2,318    | Jun-08        | 11    | 10    | 3          | 10-Jun-08       | 18-Jun-08   | 8.00   | 0.00004              |
| 2,319    | Jun-08        | 6     | 60    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00   | 0.00000              |
| 2,320    | Jun-08        | 19    | 10    | 2          | 31-May-08       | 2-Jun-08    | 2.00   | 0.00001              |
| 2,321    | Jun-08        | 4     | 10    | 1,182      | 6-Jun-08        | 9-Jun-08    | 3.00   | 0.00583              |
| 2,322    | Jun-08        | 5     | 10    | 3          | 5-Jun-08        | 11-Jun-08   | 6.00   | 0.00003              |
| 2,323    | Jun-08        | 4     | 10    | 1          | 4-Jun-08        | 16-Jun-08   | 12.00  | 0.00002              |
| 2,324    | Jun-08        | 13    | 10    | 28         | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,325    | Jun-08        | 12    | 20    | 2          | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,326    | Jun-08        | 5     | 20    | 353        | 6-Jun-08        | 10-Jun-08   | 4.00   | 0.00232              |
| 2,327    | Jun-08        | 18    | 20    | 5          | 6-Jun-08        | 6-Jun-08    | 0.00   | 0.00000              |
| 2,328    | Jun-08        | 2     | 10    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00   | 0.00000              |
| 2,329    | Jun-08        | 7     | 11    | 1          | 5-Jun-08        | 5-Jun-08    | 0.00   | 0.00000              |
| 2,330    | Jun-08        | 8     | 10    | 1          | 5-Jun-08        | 17-Jun-08   | 12.00  | 0.00002              |
| 2,331    | Jun-08        | 18    | 11    | 5          | 27-Jun-08       | 30-Jun-08   | 3.00   | 0.00002              |
| 2,332    | Jun-08        | 17    | 10    | 29         | 3-Jun-08        | 3-Jun-08    | 0.00   | 0.00000              |
| 2,333    | Jun-08        | 16    | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00   | 0.00000              |
| 2,334    | Jun-08        | 19    | 22    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,335    | Jun-08        | 16    | 20    | 1          | 23-May-08       | 17-Jun-08   | 25.00  | 0.00004              |
| 2,336    | Jun-08        | 1     | 10    | 3          | 11-Jun-08       | 12-Jun-08   | 1.00   | 0.00000              |
| 2,337    | Jun-08        | 15    | 10    | 20         | 10-Jun-08       | 10-Jun-08   | 0.00   | 0.00000              |
| 2,338    | Jun-08        | 13    | 30    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,339    | Jun-08        | 7     | 2A    | 218        | 9-Jun-08        | 12-Jun-08   | 3.00   | 0.00107              |
| 2,340    | Jun-08        | 17    | 2A    | 2          | 25-Jun-08       | 26-Jun-08   | 1.00   | 0.00000              |
| 2,341    | Jun-08        | 1     | 20    | 1          | 2-Jun-08        | 5-Jun-08    | 3.00   | 0.00000              |
| 2,342    | Jun-08        | 5     | 10    | 1          | 9-Jun-08        | 16-Jun-08   | 7.00   | 0.00001              |
| 2,343    | Jun-08        | 18    | 10    | 1          | 10-Jun-08       | 16-Jun-08   | 6.00   | 0.00001              |
| 2,344    | Jun-08        | 19    | 10    | 19         | 11-Jun-08       | 11-Jun-08   | 0.00   | 0.00000              |
| 2,345    | Jun-08        | 2     | 10    | 22         | 27-Jun-08       | 27-Jun-08   | 0.00   | 0.00000              |
| 2,346    | Jun-08        | 14    | 21    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00   | 0.00000              |
| 2,347    | Jun-08        | 10    | 10    | 1          | 12-Jun-08       | 19-Jun-08   | 7.00   | 0.00001              |
| 2,348    | Jun-08        | 7     | 10    | 1          | 27-Jun-08       | 30-Jun-08   | 3.00   | 0.00000              |
| 2,349    | Jun-08        | 4     | 10    | 1          | 19-May-08       | 9-Jun-08    | 21.00  | 0.00003              |
| 2,350    | Jun-08        | 3     | 20    | 3          | 9-Jun-08        | 9-Jun-08    | 0.00   | 0.00000              |
| 2,351    | Jun-08        | 14    | 10    | 35         | 23-Jun-08       | 26-Jun-08   | 3.00   | 0.00017              |
| 2,352    | Jun-08        | 4     | 40    | 4          | 4-Jun-08        | 9-Jun-08    | 5.00   | 0.00003              |
| 2,353    | Jun-08        | 1     | 20    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00   | 0.00000              |
| 2,354    | Jun-08        | 2     | 10    | 17         | 6-Jun-08        | 6-Jun-08    | 0.00   | 0.00000              |
| 2,355    | Jun-08        | 17    | 10    | 55         | 28-May-08       | 2-Jun-08    | 5.00   | 0.00045              |
| 2,356    | Jun-08        | 8     | 2A    | 1          | 27-May-08       | 13-Jun-08   | 17.00  | 0.00003              |
| 2,357    | Jun-08        | 11    | 11    | 33         | 17-Jun-08       | 18-Jun-08   | 1.00   | 0.00005              |
| 2,358    | Jun-08        | 18    | 10    | 6,777      | 24-Jun-08       | 27-Jun-08   | 3.00   | 0.03341              |
| 2,359    | Jun-08        | 5     | 10    | 1          | 16-Jun-08       | 18-Jun-08   | 2.00   | 0.00000              |
| 2,360    | Jun-08        | 8     | 20    | 1          | 22-May-08       | 13-Jun-08   | 22.00  | 0.00004              |
| 2,361    | Jun-08        | 99    | 23    | 1          | 25-Jun-08       | 30-Jun-08   | 5.00   | 0.00001              |
| 2,362    | Jun-08        | 7     | 10    | 1          | 28-May-08       | 12-Jun-08   | 15.00  | 0.00002              |
| 2,363    | Jun-08        | 5     | 20    | 4          | 17-Jun-08       | 17-Jun-08   | 0.00   | 0.00000              |
| 2,364    | Jun-08        | 14    | 10    | 1          | 19-May-08       | 18-Jun-08   | 30.00  | 0.00005              |
| 2,365    | Jun-08        | 1     | 20    | 1          | 27-May-08       | 4-Jun-08    | 8.00   | 0.00001              |
| 2,366    | Jun-08        | 11    | 10    | 1          | 17-Jun-08       | 19-Jun-08   | 2.00   | 0.00000              |
| 2,367    | Jun-08        | 17    | 10    | 1          | 19-Jun-08       | 26-Jun-08   | 7.00   | 0.00001              |
| 2,368    | Jun-08        | 17    | 10    | 1          | 12-Jun-08       | 17-Jun-08   | 5.00   | 0.00001              |
| 2,369    | Jun-08        | 11    | 20    | 107        | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,370    | Jun-08        | 9     | 20    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,371    | Jun-08        | 19    | 11    | 34         | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,372    | Jun-08        | 18    | 10    | 1          | 25-Feb-08       | 27-Jun-08   | 123.00 | 0.00020              |
| 2,373    | Jun-08        | 15    | 2A    | 4          | 13-Jun-08       | 24-Jun-08   | 11.00  | 0.00007              |
| 2,374    | Jun-08        | 10    | 10    | 1          | 5-Jun-08        | 9-Jun-08    | 4.00   | 0.00001              |
| 2,375    | Jun-08        | 16    | 10    | 27         | 9-Jun-08        | 9-Jun-08    | 0.00   | 0.00000              |
| 2,376    | Jun-08        | 17    | 11    | 4          | 26-Jun-08       | 27-Jun-08   | 1.00   | 0.00001              |
| 2,377    | Jun-08        | 14    | 10    | 21         | 16-Jun-08       | 16-Jun-08   | 0.00   | 0.00000              |
| 2,378    | Jun-08        | 5     | 11    | 1          | 10-Jun-08       | 11-Jun-08   | 1.00   | 0.00000              |
| 2,379    | Jun-08        | 1     | 2A    | 450        | 30-May-08       | 4-Jun-08    | 5.00   | 0.00370              |
| 2,380    | Jun-08        | 10    | 60    | 1          | 12-Jun-08       | 17-Jun-08   | 5.00   | 0.00001              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,381    | Jun-08        | 1     | 20    | 3          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,382    | Jun-08        | 12    | 10    | 26         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,383    | Jun-08        | 18    | 10    | 39         | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00032              |
| 2,384    | Jun-08        | 7     | 20    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,385    | Jun-08        | 17    | 20    | 2          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,386    | Jun-08        | 18    | 10    | 18         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,387    | Jun-08        | 99    | 30    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 2,388    | Jun-08        | 10    | 10    | 16         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,389    | Jun-08        | 5     | 10    | 25         | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00008              |
| 2,390    | Jun-08        | 6     | 11    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,391    | Jun-08        | 2     | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 2,392    | Jun-08        | 6     | 10    | 2          | 21-May-08       | 11-Jun-08   | 21.00 | 0.00007              |
| 2,393    | Jun-08        | 8     | 10    | 20         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,394    | Jun-08        | 5     | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,395    | Jun-08        | 16    | 10    | 14         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,396    | Jun-08        | 13    | 20    | 3          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,397    | Jun-08        | 16    | 10    | 1          | 12-Jun-08       | 25-Jun-08   | 13.00 | 0.00002              |
| 2,398    | Jun-08        | 16    | 20    | 4          | 23-Jun-08       | 30-Jun-08   | 7.00  | 0.00005              |
| 2,399    | Jun-08        | 9     | 10    | 2          | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00001              |
| 2,400    | Jun-08        | 18    | 10    | 3          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00001              |
| 2,401    | Jun-08        | 3     | 10    | 43         | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00021              |
| 2,402    | Jun-08        | 99    | 33    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 2,403    | Jun-08        | 12    | 10    | 28         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,404    | Jun-08        | 11    | 20    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,405    | Jun-08        | 3     | 2A    | 187        | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00092              |
| 2,406    | Jun-08        | 6     | 10    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 2,407    | Jun-08        | 19    | 62    | 1          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00000              |
| 2,408    | Jun-08        | 9     | 20    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,409    | Jun-08        | 15    | 10    | 1          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00001              |
| 2,410    | Jun-08        | 17    | 20    | 3          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,411    | Jun-08        | 1     | 2A    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,412    | Jun-08        | 2     | 10    | 1,209      | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00199              |
| 2,413    | Jun-08        | 15    | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,414    | Jun-08        | 16    | 10    | 15         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,415    | Jun-08        | 7     | 30    | 3          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00001              |
| 2,416    | Jun-08        | 14    | 10    | 11         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,417    | Jun-08        | 14    | 10    | 1          | 27-May-08       | 23-Jun-08   | 27.00 | 0.00004              |
| 2,418    | Jun-08        | 13    | 20    | 87         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,419    | Jun-08        | 19    | 20    | 1          | 19-Jun-08       | 30-Jun-08   | 11.00 | 0.00002              |
| 2,420    | Jun-08        | 1     | 10    | 1          | 12-May-08       | 5-Jun-08    | 24.00 | 0.00004              |
| 2,421    | Jun-08        | 19    | 22    | 12         | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00008              |
| 2,422    | Jun-08        | 11    | 10    | 5          | 15-Jun-08       | 18-Jun-08   | 3.00  | 0.00002              |
| 2,423    | Jun-08        | 8     | 11    | 21         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,424    | Jun-08        | 4     | 10    | 3          | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00000              |
| 2,425    | Jun-08        | 18    | 10    | 19         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,426    | Jun-08        | 1     | 10    | 20         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,427    | Jun-08        | 9     | 20    | 62         | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00010              |
| 2,428    | Jun-08        | 19    | 31    | 12         | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00006              |
| 2,429    | Jun-08        | 8     | 10    | 1          | 23-May-08       | 18-Jun-08   | 26.00 | 0.00004              |
| 2,430    | Jun-08        | 17    | 11    | 3          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00001              |
| 2,431    | Jun-08        | 2     | 20    | 3          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,432    | Jun-08        | 15    | 30    | 1          | 16-Jun-08       | 24-Jun-08   | 8.00  | 0.00001              |
| 2,433    | Jun-08        | 13    | 20    | 15         | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00002              |
| 2,434    | Jun-08        | 1     | 10    | 13         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,435    | Jun-08        | 16    | 10    | 16         | 28-May-08       | 2-Jun-08    | 5.00  | 0.00013              |
| 2,436    | Jun-08        | 11    | 2A    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,437    | Jun-08        | 10    | 11    | 3          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 2,438    | Jun-08        | 17    | 10    | 2          | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00001              |
| 2,439    | Jun-08        | 7     | 20    | 649        | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00320              |
| 2,440    | Jun-08        | 13    | 10    | 2,587      | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00425              |
| 2,441    | Jun-08        | 8     | 10    | 1          | 12-May-08       | 3-Jun-08    | 22.00 | 0.00004              |
| 2,442    | Jun-08        | 17    | 20    | 329        | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00054              |
| 2,443    | Jun-08        | 4     | 20    | 3          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,444    | Jun-08        | 13    | 10    | 1          | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.00000              |
| 2,445    | Jun-08        | 10    | 10    | 2          | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00001              |
| 2,446    | Jun-08        | 12    | 20    | 1          | 22-May-08       | 19-Jun-08   | 28.00 | 0.00005              |
| 2,447    | Jun-08        | 11    | 10    | 1          | 28-May-08       | 18-Jun-08   | 21.00 | 0.00003              |
| 2,448    | Jun-08        | 10    | 20    | 2          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,449    | Jun-08        | 8     | 20    | 3          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,450    | Jun-08        | 14    | 10    | 1          | 16-Jun-08       | 27-Jun-08   | 11.00 | 0.00002              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,451    | Jun-08        | 17    | 20    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 2,452    | Jun-08        | 11    | 10    | 1          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00001              |
| 2,453    | Jun-08        | 14    | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,454    | Jun-08        | 15    | 10    | 27         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,455    | Jun-08        | 14    | 20    | 143        | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00071              |
| 2,456    | Jun-08        | 2     | 10    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 2,457    | Jun-08        | 2     | 20    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,458    | Jun-08        | 12    | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,459    | Jun-08        | 13    | 10    | 20         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,460    | Jun-08        | 9     | 11    | 7          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00003              |
| 2,461    | Jun-08        | 5     | 10    | 1          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00001              |
| 2,462    | Jun-08        | 11    | 10    | 20         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,463    | Jun-08        | 17    | 10    | 6          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00005              |
| 2,464    | Jun-08        | 9     | 10    | 19         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,465    | Jun-08        | 3     | 10    | 3          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 2,466    | Jun-08        | 11    | 2A    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,467    | Jun-08        | 19    | 20    | 2          | 5-Jun-08        | 30-Jun-08   | 25.00 | 0.00008              |
| 2,468    | Jun-08        | 6     | 20    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,469    | Jun-08        | 16    | 20    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,470    | Jun-08        | 11    | 10    | 1          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00001              |
| 2,471    | Jun-08        | 17    | 10    | 9          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,472    | Jun-08        | 9     | 10    | 4          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00003              |
| 2,473    | Jun-08        | 13    | 40    | 56         | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.00028              |
| 2,474    | Jun-08        | 4     | 20    | 1          | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00000              |
| 2,475    | Jun-08        | 1     | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 2,476    | Jun-08        | 7     | 10    | 20         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,477    | Jun-08        | 4     | 20    | 4          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,478    | Jun-08        | 15    | 10    | 2,345      | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,479    | Jun-08        | 12    | 20    | 4          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,480    | Jun-08        | 10    | 10    | 1          | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00000              |
| 2,481    | Jun-08        | 17    | 10    | 2          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00001              |
| 2,482    | Jun-08        | 1     | 11    | 7          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,483    | Jun-08        | 11    | 11    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,484    | Jun-08        | 8     | 10    | 1,639      | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00539              |
| 2,485    | Jun-08        | 3     | 10    | 1          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00001              |
| 2,486    | Jun-08        | 10    | 10    | 4          | 21-May-08       | 17-Jun-08   | 27.00 | 0.00018              |
| 2,487    | Jun-08        | 2     | 10    | 1          | 2-Jun-08        | 23-Jun-08   | 21.00 | 0.00003              |
| 2,488    | Jun-08        | 11    | 10    | 38         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,489    | Jun-08        | 8     | 20    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,490    | Jun-08        | 9     | 10    | 21         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,491    | Jun-08        | 99    | 38    | 2          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,492    | Jun-08        | 19    | 10    | 4          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,493    | Jun-08        | 14    | 10    | 1,698      | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.01116              |
| 2,494    | Jun-08        | 16    | 20    | 4          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,495    | Jun-08        | 1     | 10    | 93         | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00015              |
| 2,496    | Jun-08        | 1     | 20    | 367        | 30-May-08       | 4-Jun-08    | 5.00  | 0.00302              |
| 2,497    | Jun-08        | 15    | 10    | 29         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,498    | Jun-08        | 14    | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,499    | Jun-08        | 19    | 30    | 114        | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00094              |
| 2,500    | Jun-08        | 19    | 21    | 2          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00001              |
| 2,501    | Jun-08        | 13    | 10    | 18         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,502    | Jun-08        | 12    | 20    | 5          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,503    | Jun-08        | 99    | 21    | 3          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,504    | Jun-08        | 5     | 10    | 2          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 2,505    | Jun-08        | 19    | 10    | 27         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,506    | Jun-08        | 19    | 20    | 1          | 27-May-08       | 6-Jun-08    | 10.00 | 0.00002              |
| 2,507    | Jun-08        | 16    | 10    | 1          | 17-Jun-08       | 25-Jun-08   | 8.00  | 0.00001              |
| 2,508    | Jun-08        | 6     | 20    | 1          | 15-May-08       | 11-Jun-08   | 27.00 | 0.00004              |
| 2,509    | Jun-08        | 4     | 30    | 4          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00002              |
| 2,510    | Jun-08        | 15    | 20    | 6          | 20-Jun-08       | 26-Jun-08   | 6.00  | 0.00006              |
| 2,511    | Jun-08        | 16    | 10    | 1          | 10-Jun-08       | 16-Jun-08   | 6.00  | 0.00001              |
| 2,512    | Jun-08        | 10    | 20    | 491        | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00081              |
| 2,513    | Jun-08        | 17    | 10    | 13         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,514    | Jun-08        | 16    | 10    | 1          | 5-Jun-08        | 26-Jun-08   | 21.00 | 0.00003              |
| 2,515    | Jun-08        | 8     | 20    | 4          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00001              |
| 2,516    | Jun-08        | 3     | 20    | 724        | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00357              |
| 2,517    | Jun-08        | 5     | 10    | 1          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00000              |
| 2,518    | Jun-08        | 1     | 20    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,519    | Jun-08        | 17    | 10    | 1          | 19-May-08       | 2-Jun-08    | 14.00 | 0.00002              |
| 2,520    | Jun-08        | 1     | 10    | 5          | 29-May-08       | 4-Jun-08    | 6.00  | 0.00005              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,521    | Jun-08        | 15    | 10    | 3          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00002              |
| 2,522    | Jun-08        | 7     | 10    | 2          | 19-May-08       | 12-Jun-08   | 24.00 | 0.00008              |
| 2,523    | Jun-08        | 19    | 10    | 1          | 2-Jun-08        | 30-Jun-08   | 28.00 | 0.00005              |
| 2,524    | Jun-08        | 10    | 10    | 1          | 20-Jun-08       | 27-Jun-08   | 7.00  | 0.00001              |
| 2,525    | Jun-08        | 6     | 20    | 3          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00001              |
| 2,526    | Jun-08        | 12    | 10    | 61         | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00010              |
| 2,527    | Jun-08        | 19    | 20    | 1          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00000              |
| 2,528    | Jun-08        | 16    | 20    | 13         | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00002              |
| 2,529    | Jun-08        | 19    | 30    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,530    | Jun-08        | 3     | 20    | 1          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,531    | Jun-08        | 9     | 10    | 6,425      | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.05280              |
| 2,532    | Jun-08        | 19    | 10    | 3          | 29-May-08       | 3-Jun-08    | 5.00  | 0.00002              |
| 2,533    | Jun-08        | 9     | 2A    | 1          | 5-Jun-08        | 16-Jun-08   | 11.00 | 0.00002              |
| 2,534    | Jun-08        | 15    | 10    | 2          | 20-Jun-08       | 30-Jun-08   | 10.00 | 0.00003              |
| 2,535    | Jun-08        | 7     | 10    | 1          | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00000              |
| 2,536    | Jun-08        | 15    | 10    | 2          | 10-Jun-08       | 24-Jun-08   | 14.00 | 0.00005              |
| 2,537    | Jun-08        | 7     | 20    | 7          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,538    | Jun-08        | 3     | 10    | 20         | 3-Jun-08        | 10-Jun-08   | 7.00  | 0.00023              |
| 2,539    | Jun-08        | 4     | 60    | 1          | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00001              |
| 2,540    | Jun-08        | 19    | 2A    | 36         | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00018              |
| 2,541    | Jun-08        | 5     | 20    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,542    | Jun-08        | 16    | 60    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,543    | Jun-08        | 14    | 10    | 22         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,544    | Jun-08        | 13    | 20    | 47         | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00023              |
| 2,545    | Jun-08        | 14    | 10    | 1          | 5-Jun-08        | 23-Jun-08   | 18.00 | 0.00003              |
| 2,546    | Jun-08        | 1     | 10    | 4,815      | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.01583              |
| 2,547    | Jun-08        | 18    | 30    | 2          | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00001              |
| 2,548    | Jun-08        | 1     | 20    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,549    | Jun-08        | 11    | 20    | 2          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,550    | Jun-08        | 12    | 10    | 15         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,551    | Jun-08        | 8     | 11    | 7          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00003              |
| 2,552    | Jun-08        | 5     | 10    | 1          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00000              |
| 2,553    | Jun-08        | 10    | 10    | 24         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,554    | Jun-08        | 16    | 10    | 4          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00003              |
| 2,555    | Jun-08        | 19    | 10    | 3          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 2,556    | Jun-08        | 8     | 10    | 23         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,557    | Jun-08        | 15    | 20    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,558    | Jun-08        | 16    | 10    | 11         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,559    | Jun-08        | 10    | 10    | 913        | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00600              |
| 2,560    | Jun-08        | 11    | 40    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,561    | Jun-08        | 7     | 11    | 17         | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00003              |
| 2,562    | Jun-08        | 8     | 10    | 18         | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00012              |
| 2,563    | Jun-08        | 19    | 31    | 3          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,564    | Jun-08        | 6     | 10    | 26         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,565    | Jun-08        | 3     | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,566    | Jun-08        | 14    | 10    | 17         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,567    | Jun-08        | 9     | 20    | 1          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,568    | Jun-08        | 9     | 20    | 1          | 3-Jun-08        | 12-Jun-08   | 9.00  | 0.00001              |
| 2,569    | Jun-08        | 16    | 10    | 1          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00000              |
| 2,570    | Jun-08        | 6     | 11    | 5          | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00004              |
| 2,571    | Jun-08        | 7     | 10    | 19         | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00006              |
| 2,572    | Jun-08        | 10    | 10    | 25         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,573    | Jun-08        | 2     | 10    | 1          | 20-May-08       | 5-Jun-08    | 16.00 | 0.00003              |
| 2,574    | Jun-08        | 4     | 10    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 2,575    | Jun-08        | 8     | 10    | 16         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,576    | Jun-08        | 7     | 20    | 81         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,577    | Jun-08        | 18    | 10    | 10         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,578    | Jun-08        | 13    | 10    | 36         | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00024              |
| 2,579    | Jun-08        | 15    | 60    | 2          | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00002              |
| 2,580    | Jun-08        | 12    | 10    | 3          | 11-Jun-08       | 19-Jun-08   | 8.00  | 0.00004              |
| 2,581    | Jun-08        | 6     | 10    | 3          | 6-Jun-08        | 12-Jun-08   | 6.00  | 0.00003              |
| 2,582    | Jun-08        | 13    | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,583    | Jun-08        | 14    | 10    | 29         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,584    | Jun-08        | 1     | 10    | 1          | 15-May-08       | 4-Jun-08    | 20.00 | 0.00003              |
| 2,585    | Jun-08        | 10    | 2A    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 2,586    | Jun-08        | 5     | 20    | 1          | 6-Jun-08        | 16-Jun-08   | 10.00 | 0.00002              |
| 2,587    | Jun-08        | 2     | 11    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,588    | Jun-08        | 11    | 20    | 3          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,589    | Jun-08        | 12    | 10    | 17         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,590    | Jun-08        | 16    | 20    | 427        | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.00140              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,591    | Jun-08        | 4     | 10    | 2          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 2,592    | Jun-08        | 18    | 10    | 23         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,593    | Jun-08        | 15    | 10    | 1          | 10-Jun-08       | 16-Jun-08   | 6.00  | 0.00001              |
| 2,594    | Jun-08        | 16    | 10    | 13         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,595    | Jun-08        | 15    | 20    | 1          | 18-Jun-08       | 24-Jun-08   | 6.00  | 0.00001              |
| 2,596    | Jun-08        | 7     | 20    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 2,597    | Jun-08        | 4     | 11    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,598    | Jun-08        | 8     | 20    | 2          | 5-Jun-08        | 13-Jun-08   | 8.00  | 0.00003              |
| 2,599    | Jun-08        | 5     | 2A    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,600    | Jun-08        | 19    | 33    | 2          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00002              |
| 2,601    | Jun-08        | 2     | 30    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 2,602    | Jun-08        | 15    | 11    | 5          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00002              |
| 2,603    | Jun-08        | 13    | 40    | 10         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,604    | Jun-08        | 18    | 11    | 3          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00002              |
| 2,605    | Jun-08        | 5     | 2A    | 292        | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.00240              |
| 2,606    | Jun-08        | 5     | 20    | 1          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00000              |
| 2,607    | Jun-08        | 15    | 10    | 2          | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00001              |
| 2,608    | Jun-08        | 11    | 10    | 3          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00000              |
| 2,609    | Jun-08        | 2     | 10    | 1          | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00000              |
| 2,610    | Jun-08        | 10    | 10    | 1          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00001              |
| 2,611    | Jun-08        | 2     | 20    | 1          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,612    | Jun-08        | 18    | 10    | 7          | 29-May-08       | 3-Jun-08    | 5.00  | 0.00006              |
| 2,613    | Jun-08        | 9     | 40    | 3          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 2,614    | Jun-08        | 12    | 11    | 12         | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00002              |
| 2,615    | Jun-08        | 3     | 20    | 1          | 6-Jun-08        | 13-Jun-08   | 7.00  | 0.00001              |
| 2,616    | Jun-08        | 2     | 20    | 1          | 3-Jun-08        | 25-Jun-08   | 22.00 | 0.00004              |
| 2,617    | Jun-08        | 6     | 10    | 2          | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00001              |
| 2,618    | Jun-08        | 6     | 20    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,619    | Jun-08        | 4     | 20    | 4          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,620    | Jun-08        | 13    | 10    | 6          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,621    | Jun-08        | 12    | 20    | 163        | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,622    | Jun-08        | 5     | 10    | 1          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00001              |
| 2,623    | Jun-08        | 18    | 11    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,624    | Jun-08        | 7     | 40    | 2          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00001              |
| 2,625    | Jun-08        | 13    | 30    | 4          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00001              |
| 2,626    | Jun-08        | 19    | 20    | 1          | 30-May-08       | 6-Jun-08    | 7.00  | 0.00001              |
| 2,627    | Jun-08        | 19    | 60    | 4          | 28-Jun-08       | 30-Jun-08   | 2.00  | 0.00001              |
| 2,628    | Jun-08        | 11    | 10    | 13         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,629    | Jun-08        | 16    | 10    | 6,873      | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.05648              |
| 2,630    | Jun-08        | 9     | 10    | 2,143      | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,631    | Jun-08        | 9     | 10    | 1          | 12-Jun-08       | 30-Jun-08   | 18.00 | 0.00003              |
| 2,632    | Jun-08        | 19    | 11    | 1          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00001              |
| 2,633    | Jun-08        | 9     | 20    | 1          | 30-May-08       | 16-Jun-08   | 17.00 | 0.00003              |
| 2,634    | Jun-08        | 7     | 10    | 18         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,635    | Jun-08        | 4     | 20    | 2          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,636    | Jun-08        | 14    | 20    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,637    | Jun-08        | 15    | 10    | 12         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,638    | Jun-08        | 2     | 10    | 2          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00001              |
| 2,639    | Jun-08        | 7     | 10    | 1          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00001              |
| 2,640    | Jun-08        | 11    | 60    | 1          | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00001              |
| 2,641    | Jun-08        | 4     | 60    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,642    | Jun-08        | 5     | 10    | 18         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,643    | Jun-08        | 13    | 10    | 11         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,644    | Jun-08        | 8     | 20    | 1          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,645    | Jun-08        | 19    | 10    | 7          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,646    | Jun-08        | 19    | 20    | 775        | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00382              |
| 2,647    | Jun-08        | 15    | 10    | 2          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00001              |
| 2,648    | Jun-08        | 5     | 11    | 2          | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00002              |
| 2,649    | Jun-08        | 6     | 10    | 8          | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00003              |
| 2,650    | Jun-08        | 3     | 10    | 2          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 2,651    | Jun-08        | 6     | 20    | 2          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,652    | Jun-08        | 7     | 10    | 21         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,653    | Jun-08        | 17    | 10    | 7          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,654    | Jun-08        | 12    | 10    | 245        | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00161              |
| 2,655    | Jun-08        | 14    | 20    | 2          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,656    | Jun-08        | 13    | 10    | 14         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,657    | Jun-08        | 11    | 10    | 18         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,658    | Jun-08        | 10    | 20    | 6          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,659    | Jun-08        | 15    | 20    | 1          | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.00000              |
| 2,660    | Jun-08        | 9     | 10    | 1          | 29-May-08       | 16-Jun-08   | 18.00 | 0.00003              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,661    | Jun-08        | 8     | 20    | 2          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,662    | Jun-08        | 9     | 10    | 12         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,663    | Jun-08        | 3     | 10    | 764        | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00126              |
| 2,664    | Jun-08        | 17    | 10    | 36         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,665    | Jun-08        | 1     | 10    | 3          | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00000              |
| 2,666    | Jun-08        | 15    | 10    | 9          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,667    | Jun-08        | 14    | 60    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,668    | Jun-08        | 4     | 2A    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,669    | Jun-08        | 12    | 10    | 6,162      | 16-Jun-08       | 19-Jun-08   | 3.00  | 0.03038              |
| 2,670    | Jun-08        | 19    | 10    | 8          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,671    | Jun-08        | 12    | 20    | 1          | 30-May-08       | 19-Jun-08   | 20.00 | 0.00003              |
| 2,672    | Jun-08        | 12    | 40    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,673    | Jun-08        | 19    | 30    | 3          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,674    | Jun-08        | 9     | 10    | 1          | 2-Jun-08        | 16-Jun-08   | 14.00 | 0.00002              |
| 2,675    | Jun-08        | 10    | 10    | 49         | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00008              |
| 2,676    | Jun-08        | 8     | 10    | 276        | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00045              |
| 2,677    | Jun-08        | 10    | 40    | 4          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00001              |
| 2,678    | Jun-08        | 7     | 10    | 9          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00007              |
| 2,679    | Jun-08        | 1     | 20    | 3          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,680    | Jun-08        | 8     | 10    | 1          | 19-May-08       | 18-Jun-08   | 30.00 | 0.00005              |
| 2,681    | Jun-08        | 19    | 10    | 2          | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00002              |
| 2,682    | Jun-08        | 18    | 20    | 378        | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00062              |
| 2,683    | Jun-08        | 15    | 11    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,684    | Jun-08        | 5     | 20    | 3          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,685    | Jun-08        | 11    | 10    | 1          | 28-Apr-08       | 30-Jun-08   | 63.00 | 0.00010              |
| 2,686    | Jun-08        | 6     | 20    | 228        | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00037              |
| 2,687    | Jun-08        | 15    | 11    | 4          | 20-Jun-08       | 24-Jun-08   | 4.00  | 0.00003              |
| 2,688    | Jun-08        | 17    | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 2,689    | Jun-08        | 3     | 20    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,690    | Jun-08        | 19    | 31    | 1          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00001              |
| 2,691    | Jun-08        | 11    | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,692    | Jun-08        | 4     | 10    | 3          | 30-May-08       | 9-Jun-08    | 10.00 | 0.00005              |
| 2,693    | Jun-08        | 12    | 10    | 9          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,694    | Jun-08        | 19    | 10    | 646        | 30-May-08       | 2-Jun-08    | 3.00  | 0.00319              |
| 2,695    | Jun-08        | 4     | 10    | 3,600      | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.02367              |
| 2,696    | Jun-08        | 9     | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,697    | Jun-08        | 17    | 11    | 3          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,698    | Jun-08        | 6     | 40    | 1          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00000              |
| 2,699    | Jun-08        | 5     | 20    | 810        | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.00666              |
| 2,700    | Jun-08        | 10    | 10    | 17         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,701    | Jun-08        | 7     | 20    | 2          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,702    | Jun-08        | 8     | 10    | 23         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,703    | Jun-08        | 9     | 30    | 3          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00002              |
| 2,704    | Jun-08        | 3     | 10    | 1          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00000              |
| 2,705    | Jun-08        | 17    | 10    | 3          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 2,706    | Jun-08        | 6     | 10    | 33         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,707    | Jun-08        | 3     | 20    | 3          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,708    | Jun-08        | 14    | 10    | 14         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,709    | Jun-08        | 4     | 10    | 30         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,710    | Jun-08        | 1     | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,711    | Jun-08        | 12    | 10    | 28         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,712    | Jun-08        | 17    | 2A    | 9          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00003              |
| 2,713    | Jun-08        | 7     | 20    | 2          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,714    | Jun-08        | 18    | 10    | 6          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,715    | Jun-08        | 12    | 20    | 1          | 23-Jun-08       | 30-Jun-08   | 7.00  | 0.00001              |
| 2,716    | Jun-08        | 18    | 20    | 50         | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00025              |
| 2,717    | Jun-08        | 14    | 10    | 1          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00000              |
| 2,718    | Jun-08        | 6     | 10    | 2,674      | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00879              |
| 2,719    | Jun-08        | 1     | 30    | 3          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00001              |
| 2,720    | Jun-08        | 19    | 31    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,721    | Jun-08        | 12    | 10    | 1          | 2-Jun-08        | 19-Jun-08   | 17.00 | 0.00003              |
| 2,722    | Jun-08        | 5     | 20    | 3          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,723    | Jun-08        | 6     | 10    | 25         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,724    | Jun-08        | 16    | 10    | 2,266      | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,725    | Jun-08        | 13    | 20    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,726    | Jun-08        | 11    | 10    | 1          | 9-Jun-08        | 17-Jun-08   | 8.00  | 0.00001              |
| 2,727    | Jun-08        | 5     | 10    | 1          | 29-May-08       | 10-Jun-08   | 12.00 | 0.00002              |
| 2,728    | Jun-08        | 4     | 10    | 2          | 6-Jun-08        | 12-Jun-08   | 6.00  | 0.00002              |
| 2,729    | Jun-08        | 9     | 10    | 21         | 9-Jun-08        | 17-Jun-08   | 8.00  | 0.00028              |
| 2,730    | Jun-08        | 11    | 10    | 2          | 22-May-08       | 18-Jun-08   | 27.00 | 0.00009              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag    | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|--------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)    | (h)                  |
| 2,731    | Jun-08        | 12    | 10    | 14         | 3-Jun-08        | 3-Jun-08    | 0.00   | 0.00000              |
| 2,732    | Jun-08        | 19    | 30    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00   | 0.00000              |
| 2,733    | Jun-08        | 10    | 10    | 8          | 10-Jun-08       | 10-Jun-08   | 0.00   | 0.00000              |
| 2,734    | Jun-08        | 7     | 20    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00   | 0.00000              |
| 2,735    | Jun-08        | 8     | 10    | 6          | 10-Jun-08       | 10-Jun-08   | 0.00   | 0.00000              |
| 2,736    | Jun-08        | 2     | 10    | 87         | 5-Jun-08        | 6-Jun-08    | 1.00   | 0.00014              |
| 2,737    | Jun-08        | 16    | 10    | 29         | 4-Jun-08        | 4-Jun-08    | 0.00   | 0.00000              |
| 2,738    | Jun-08        | 11    | 11    | 26         | 16-Jun-08       | 18-Jun-08   | 2.00   | 0.00009              |
| 2,739    | Jun-08        | 18    | 10    | 7          | 23-Jun-08       | 27-Jun-08   | 4.00   | 0.00005              |
| 2,740    | Jun-08        | 14    | 10    | 1          | 18-Jun-08       | 20-Jun-08   | 2.00   | 0.00000              |
| 2,741    | Jun-08        | 4     | 11    | 2          | 13-Jun-08       | 13-Jun-08   | 0.00   | 0.00000              |
| 2,742    | Jun-08        | 14    | 10    | 8          | 11-Jun-08       | 11-Jun-08   | 0.00   | 0.00000              |
| 2,743    | Jun-08        | 13    | 20    | 20         | 18-Jun-08       | 24-Jun-08   | 6.00   | 0.00020              |
| 2,744    | Jun-08        | 5     | 20    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00   | 0.00000              |
| 2,745    | Jun-08        | 7     | 40    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,746    | Jun-08        | 17    | 10    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00   | 0.00000              |
| 2,747    | Jun-08        | 11    | 10    | 3          | 16-Jun-08       | 19-Jun-08   | 3.00   | 0.00001              |
| 2,748    | Jun-08        | 11    | 20    | 524        | 17-Jun-08       | 18-Jun-08   | 1.00   | 0.00086              |
| 2,749    | Jun-08        | 18    | 10    | 15         | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,750    | Jun-08        | 13    | 10    | 1          | 21-May-08       | 4-Jun-08    | 14.00  | 0.00002              |
| 2,751    | Jun-08        | 5     | 10    | 1          | 20-Jun-08       | 27-Jun-08   | 7.00   | 0.00001              |
| 2,752    | Jun-08        | 19    | 20    | 89         | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,753    | Jun-08        | 1     | 2A    | 2          | 4-Jun-08        | 4-Jun-08    | 0.00   | 0.00000              |
| 2,754    | Jun-08        | 18    | 10    | 2          | 24-Jun-08       | 30-Jun-08   | 6.00   | 0.00002              |
| 2,755    | Jun-08        | 9     | 60    | 1          | 22-May-08       | 16-Jun-08   | 25.00  | 0.00004              |
| 2,756    | Jun-08        | 17    | 20    | 7          | 26-Jun-08       | 27-Jun-08   | 1.00   | 0.00001              |
| 2,757    | Jun-08        | 4     | 20    | 2          | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,758    | Jun-08        | 5     | 20    | 25         | 10-Jun-08       | 11-Jun-08   | 1.00   | 0.00004              |
| 2,759    | Jun-08        | 16    | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00   | 0.00000              |
| 2,760    | Jun-08        | 13    | 60    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00   | 0.00000              |
| 2,761    | Jun-08        | 19    | 33    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00   | 0.00000              |
| 2,762    | Jun-08        | 11    | 10    | 18         | 9-Jun-08        | 9-Jun-08    | 0.00   | 0.00000              |
| 2,763    | Jun-08        | 10    | 20    | 3          | 19-Jun-08       | 19-Jun-08   | 0.00   | 0.00000              |
| 2,764    | Jun-08        | 10    | 20    | 3          | 17-Jun-08       | 26-Jun-08   | 9.00   | 0.00004              |
| 2,765    | Jun-08        | 3     | 10    | 48         | 5-Jun-08        | 9-Jun-08    | 4.00   | 0.00032              |
| 2,766    | Jun-08        | 8     | 20    | 8          | 20-Jun-08       | 23-Jun-08   | 3.00   | 0.00004              |
| 2,767    | Jun-08        | 9     | 10    | 18         | 9-Jun-08        | 9-Jun-08    | 0.00   | 0.00000              |
| 2,768    | Jun-08        | 4     | 10    | 1          | 4-Jun-08        | 11-Jun-08   | 7.00   | 0.00001              |
| 2,769    | Jun-08        | 9     | 2A    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00   | 0.00000              |
| 2,770    | Jun-08        | 5     | 10    | 1          | 15-May-08       | 10-Jun-08   | 26.00  | 0.00004              |
| 2,771    | Jun-08        | 8     | 20    | 1          | 10-Jun-08       | 17-Jun-08   | 7.00   | 0.00001              |
| 2,772    | Jun-08        | 4     | 20    | 1          | 5-Jun-08        | 10-Jun-08   | 5.00   | 0.00001              |
| 2,773    | Jun-08        | 13    | 10    | 1          | 31-Jan-08       | 20-Jun-08   | 141.00 | 0.00023              |
| 2,774    | Jun-08        | 6     | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00   | 0.00000              |
| 2,775    | Jun-08        | 7     | 10    | 24         | 16-Jun-08       | 16-Jun-08   | 0.00   | 0.00000              |
| 2,776    | Jun-08        | 2     | 10    | 2,865      | 3-Jun-08        | 5-Jun-08    | 2.00   | 0.00942              |
| 2,777    | Jun-08        | 13    | 10    | 1          | 25-Jun-08       | 30-Jun-08   | 5.00   | 0.00001              |
| 2,778    | Jun-08        | 19    | 10    | 10         | 29-Jun-08       | 30-Jun-08   | 1.00   | 0.00002              |
| 2,779    | Jun-08        | 5     | 10    | 14         | 23-Jun-08       | 23-Jun-08   | 0.00   | 0.00000              |
| 2,780    | Jun-08        | 13    | 10    | 6          | 17-Jun-08       | 17-Jun-08   | 0.00   | 0.00000              |
| 2,781    | Jun-08        | 5     | 10    | 1          | 13-Jun-08       | 17-Jun-08   | 4.00   | 0.00001              |
| 2,782    | Jun-08        | 5     | 11    | 21         | 9-Jun-08        | 10-Jun-08   | 1.00   | 0.00003              |
| 2,783    | Jun-08        | 5     | 10    | 1          | 11-Jun-08       | 24-Jun-08   | 13.00  | 0.00002              |
| 2,784    | Jun-08        | 1     | 10    | 1          | 23-May-08       | 4-Jun-08    | 12.00  | 0.00002              |
| 2,785    | Jun-08        | 3     | 10    | 23         | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,786    | Jun-08        | 11    | 10    | 19         | 24-Jun-08       | 24-Jun-08   | 0.00   | 0.00000              |
| 2,787    | Jun-08        | 9     | 10    | 20         | 24-Jun-08       | 24-Jun-08   | 0.00   | 0.00000              |
| 2,788    | Jun-08        | 19    | 22    | 102        | 25-Jun-08       | 30-Jun-08   | 5.00   | 0.00084              |
| 2,789    | Jun-08        | 17    | 10    | 8          | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,790    | Jun-08        | 11    | 10    | 169        | 14-Jun-08       | 18-Jun-08   | 4.00   | 0.00111              |
| 2,791    | Jun-08        | 12    | 40    | 2          | 19-Jun-08       | 19-Jun-08   | 0.00   | 0.00000              |
| 2,792    | Jun-08        | 13    | 10    | 2          | 31-May-08       | 2-Jun-08    | 2.00   | 0.00001              |
| 2,793    | Jun-08        | 8     | 11    | 26         | 12-Jun-08       | 13-Jun-08   | 1.00   | 0.00004              |
| 2,794    | Jun-08        | 5     | 10    | 73         | 9-Jun-08        | 11-Jun-08   | 2.00   | 0.00024              |
| 2,795    | Jun-08        | 5     | 11    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00   | 0.00000              |
| 2,796    | Jun-08        | 19    | 2A    | 3          | 29-May-08       | 2-Jun-08    | 4.00   | 0.00002              |
| 2,797    | Jun-08        | 1     | 10    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00   | 0.00000              |
| 2,798    | Jun-08        | 5     | 10    | 25         | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,799    | Jun-08        | 4     | 20    | 4          | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,800    | Jun-08        | 15    | 10    | 22         | 25-Jun-08       | 25-Jun-08   | 0.00   | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,801    | Jun-08        | 12    | 20    | 5          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,802    | Jun-08        | 10    | 10    | 1          | 9-Jun-08        | 17-Jun-08   | 8.00  | 0.00001              |
| 2,803    | Jun-08        | 3     | 10    | 3          | 6-Jun-08        | 12-Jun-08   | 6.00  | 0.00003              |
| 2,804    | Jun-08        | 8     | 10    | 13         | 9-Jun-08        | 17-Jun-08   | 8.00  | 0.00017              |
| 2,805    | Jun-08        | 11    | 10    | 24         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,806    | Jun-08        | 10    | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,807    | Jun-08        | 19    | 31    | 6          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00004              |
| 2,808    | Jun-08        | 8     | 10    | 1          | 22-May-08       | 18-Jun-08   | 27.00 | 0.00004              |
| 2,809    | Jun-08        | 8     | 20    | 56         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,810    | Jun-08        | 9     | 10    | 19         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,811    | Jun-08        | 19    | 10    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,812    | Jun-08        | 13    | 20    | 1          | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.00000              |
| 2,813    | Jun-08        | 6     | 20    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,814    | Jun-08        | 7     | 10    | 14         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,815    | Jun-08        | 13    | 30    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,816    | Jun-08        | 15    | 10    | 40         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,817    | Jun-08        | 13    | 10    | 1,645      | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00541              |
| 2,818    | Jun-08        | 19    | 40    | 6          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00003              |
| 2,819    | Jun-08        | 13    | 10    | 10         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,820    | Jun-08        | 17    | 20    | 386        | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00127              |
| 2,821    | Jun-08        | 13    | 20    | 1          | 29-May-08       | 23-Jun-08   | 25.00 | 0.00004              |
| 2,822    | Jun-08        | 19    | 10    | 22         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,823    | Jun-08        | 10    | 20    | 13         | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00002              |
| 2,824    | Jun-08        | 17    | 10    | 9          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,825    | Jun-08        | 16    | 10    | 1          | 11-Jun-08       | 17-Jun-08   | 6.00  | 0.00001              |
| 2,826    | Jun-08        | 16    | 20    | 7          | 19-Jun-08       | 25-Jun-08   | 6.00  | 0.00007              |
| 2,827    | Jun-08        | 1     | 10    | 1          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00000              |
| 2,828    | Jun-08        | 19    | 22    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,829    | Jun-08        | 19    | 11    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,830    | Jun-08        | 3     | 30    | 3          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 2,831    | Jun-08        | 4     | 60    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,832    | Jun-08        | 16    | 11    | 1          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00000              |
| 2,833    | Jun-08        | 3     | 10    | 1          | 9-May-08        | 6-Jun-08    | 28.00 | 0.00005              |
| 2,834    | Jun-08        | 18    | 20    | 2          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,835    | Jun-08        | 19    | 10    | 5          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,836    | Jun-08        | 13    | 10    | 1          | 13-Jun-08       | 23-Jun-08   | 10.00 | 0.00002              |
| 2,837    | Jun-08        | 9     | 11    | 9          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00006              |
| 2,838    | Jun-08        | 6     | 2A    | 277        | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00228              |
| 2,839    | Jun-08        | 17    | 10    | 244        | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00241              |
| 2,840    | Jun-08        | 17    | 10    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 2,841    | Jun-08        | 3     | 20    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,842    | Jun-08        | 1     | 60    | 2          | 30-May-08       | 4-Jun-08    | 5.00  | 0.00002              |
| 2,843    | Jun-08        | 9     | 10    | 2          | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00002              |
| 2,844    | Jun-08        | 12    | 10    | 1          | 21-May-08       | 23-Jun-08   | 33.00 | 0.00005              |
| 2,845    | Jun-08        | 9     | 20    | 149        | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00073              |
| 2,846    | Jun-08        | 15    | 10    | 1,457      | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00239              |
| 2,847    | Jun-08        | 10    | 10    | 16         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,848    | Jun-08        | 1     | 11    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 2,849    | Jun-08        | 17    | 10    | 1          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00000              |
| 2,850    | Jun-08        | 7     | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,851    | Jun-08        | 8     | 10    | 7,162      | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.03531              |
| 2,852    | Jun-08        | 2     | 10    | 14         | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00009              |
| 2,853    | Jun-08        | 8     | 10    | 14         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 2,854    | Jun-08        | 99    | 30    | 4          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00003              |
| 2,855    | Jun-08        | 14    | 10    | 7,983      | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.06560              |
| 2,856    | Jun-08        | 5     | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,857    | Jun-08        | 6     | 10    | 34         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 2,858    | Jun-08        | 1     | 10    | 21         | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00007              |
| 2,859    | Jun-08        | 18    | 10    | 1          | 29-Jun-08       | 30-Jun-08   | 1.00  | 0.00000              |
| 2,860    | Jun-08        | 15    | 10    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 2,861    | Jun-08        | 3     | 60    | 1          | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00000              |
| 2,862    | Jun-08        | 4     | 10    | 22         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,863    | Jun-08        | 1     | 20    | 3          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,864    | Jun-08        | 11    | 20    | 2          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,865    | Jun-08        | 12    | 10    | 12         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,866    | Jun-08        | 18    | 40    | 54         | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00009              |
| 2,867    | Jun-08        | 4     | 11    | 2          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 2,868    | Jun-08        | 9     | 20    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,869    | Jun-08        | 2     | 10    | 33         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,870    | Jun-08        | 13    | 10    | 1          | 4-Jun-08        | 20-Jun-08   | 16.00 | 0.00003              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag    | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|--------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)    | (h)                  |
| 2,871    | Jun-08        | 10    | 10    | 27         | 24-Jun-08       | 24-Jun-08   | 0.00   | 0.00000              |
| 2,872    | Jun-08        | 15    | 31    | 2          | 20-Jun-08       | 24-Jun-08   | 4.00   | 0.00001              |
| 2,873    | Jun-08        | 6     | 40    | 1          | 10-Jun-08       | 11-Jun-08   | 1.00   | 0.00000              |
| 2,874    | Jun-08        | 19    | 10    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00   | 0.00000              |
| 2,875    | Jun-08        | 8     | 10    | 22         | 24-Jun-08       | 24-Jun-08   | 0.00   | 0.00000              |
| 2,876    | Jun-08        | 14    | 10    | 1          | 19-Feb-08       | 23-Jun-08   | 125.00 | 0.00021              |
| 2,877    | Jun-08        | 5     | 20    | 5          | 5-Jun-08        | 5-Jun-08    | 0.00   | 0.00000              |
| 2,878    | Jun-08        | 16    | 10    | 13         | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,879    | Jun-08        | 16    | 10    | 5          | 16-Jun-08       | 25-Jun-08   | 9.00   | 0.00007              |
| 2,880    | Jun-08        | 19    | 30    | 11         | 30-May-08       | 2-Jun-08    | 3.00   | 0.00005              |
| 2,881    | Jun-08        | 4     | 30    | 4          | 5-Jun-08        | 9-Jun-08    | 4.00   | 0.00003              |
| 2,882    | Jun-08        | 4     | 10    | 28         | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,883    | Jun-08        | 3     | 20    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,884    | Jun-08        | 14    | 10    | 10         | 25-Jun-08       | 25-Jun-08   | 0.00   | 0.00000              |
| 2,885    | Jun-08        | 11    | 20    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00   | 0.00000              |
| 2,886    | Jun-08        | 99    | 30    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,887    | Jun-08        | 7     | 10    | 34         | 9-Jun-08        | 17-Jun-08   | 8.00   | 0.00045              |
| 2,888    | Jun-08        | 16    | 10    | 1          | 29-May-08       | 6-Jun-08    | 8.00   | 0.00001              |
| 2,889    | Jun-08        | 10    | 10    | 8          | 3-Jun-08        | 3-Jun-08    | 0.00   | 0.00000              |
| 2,890    | Jun-08        | 7     | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00   | 0.00000              |
| 2,891    | Jun-08        | 8     | 10    | 15         | 3-Jun-08        | 3-Jun-08    | 0.00   | 0.00000              |
| 2,892    | Jun-08        | 18    | 10    | 5          | 26-Jun-08       | 26-Jun-08   | 0.00   | 0.00000              |
| 2,893    | Jun-08        | 1     | 10    | 1          | 28-May-08       | 4-Jun-08    | 7.00   | 0.00001              |
| 2,894    | Jun-08        | 6     | 10    | 18         | 10-Jun-08       | 10-Jun-08   | 0.00   | 0.00000              |
| 2,895    | Jun-08        | 5     | 20    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00   | 0.00000              |
| 2,896    | Jun-08        | 15    | 10    | 3          | 27-May-08       | 2-Jun-08    | 6.00   | 0.00003              |
| 2,897    | Jun-08        | 14    | 10    | 42         | 4-Jun-08        | 4-Jun-08    | 0.00   | 0.00000              |
| 2,898    | Jun-08        | 12    | 20    | 1          | 13-Jun-08       | 19-Jun-08   | 6.00   | 0.00001              |
| 2,899    | Jun-08        | 16    | 2A    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,900    | Jun-08        | 16    | 10    | 1          | 23-Jun-08       | 27-Jun-08   | 4.00   | 0.00001              |
| 2,901    | Jun-08        | 12    | 10    | 13         | 11-Jun-08       | 11-Jun-08   | 0.00   | 0.00000              |
| 2,902    | Jun-08        | 17    | 10    | 1          | 14-Jun-08       | 16-Jun-08   | 2.00   | 0.00000              |
| 2,903    | Jun-08        | 6     | 30    | 3          | 9-Jun-08        | 11-Jun-08   | 2.00   | 0.00001              |
| 2,904    | Jun-08        | 8     | 20    | 1          | 20-Jun-08       | 26-Jun-08   | 6.00   | 0.00001              |
| 2,905    | Jun-08        | 18    | 10    | 28         | 5-Jun-08        | 5-Jun-08    | 0.00   | 0.00000              |
| 2,906    | Jun-08        | 1     | 2A    | 2          | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,907    | Jun-08        | 19    | 20    | 20         | 29-May-08       | 2-Jun-08    | 4.00   | 0.00013              |
| 2,908    | Jun-08        | 15    | 10    | 1          | 11-Jun-08       | 17-Jun-08   | 6.00   | 0.00001              |
| 2,909    | Jun-08        | 16    | 10    | 9          | 12-Jun-08       | 12-Jun-08   | 0.00   | 0.00000              |
| 2,910    | Jun-08        | 19    | 2A    | 4          | 26-Jun-08       | 30-Jun-08   | 4.00   | 0.00003              |
| 2,911    | Jun-08        | 3     | 20    | 1          | 15-May-08       | 6-Jun-08    | 22.00  | 0.00004              |
| 2,912    | Jun-08        | 14    | 10    | 1          | 28-May-08       | 19-Jun-08   | 22.00  | 0.00004              |
| 2,913    | Jun-08        | 19    | 20    | 3          | 23-Jun-08       | 23-Jun-08   | 0.00   | 0.00000              |
| 2,914    | Jun-08        | 18    | 30    | 1          | 23-Jun-08       | 27-Jun-08   | 4.00   | 0.00001              |
| 2,915    | Jun-08        | 18    | 10    | 11         | 20-Jun-08       | 20-Jun-08   | 0.00   | 0.00000              |
| 2,916    | Jun-08        | 17    | 20    | 4          | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,917    | Jun-08        | 8     | 11    | 2          | 12-Jun-08       | 16-Jun-08   | 4.00   | 0.00001              |
| 2,918    | Jun-08        | 14    | 11    | 43         | 23-Jun-08       | 23-Jun-08   | 0.00   | 0.00000              |
| 2,919    | Jun-08        | 13    | 10    | 1          | 16-May-08       | 9-Jun-08    | 24.00  | 0.00004              |
| 2,920    | Jun-08        | 4     | 20    | 1          | 2-Jun-08        | 9-Jun-08    | 7.00   | 0.00001              |
| 2,921    | Jun-08        | 16    | 10    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00   | 0.00000              |
| 2,922    | Jun-08        | 10    | 10    | 8,161      | 12-Jun-08       | 17-Jun-08   | 5.00   | 0.06706              |
| 2,923    | Jun-08        | 11    | 40    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00   | 0.00000              |
| 2,924    | Jun-08        | 7     | 11    | 4          | 10-Jun-08       | 12-Jun-08   | 2.00   | 0.00001              |
| 2,925    | Jun-08        | 19    | 20    | 13         | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,926    | Jun-08        | 2     | 20    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00   | 0.00000              |
| 2,927    | Jun-08        | 8     | 10    | 10         | 12-Jun-08       | 17-Jun-08   | 5.00   | 0.00008              |
| 2,928    | Jun-08        | 12    | 11    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,929    | Jun-08        | 8     | 20    | 26         | 13-Jun-08       | 16-Jun-08   | 3.00   | 0.00013              |
| 2,930    | Jun-08        | 14    | 10    | 90         | 23-Jun-08       | 24-Jun-08   | 1.00   | 0.00015              |
| 2,931    | Jun-08        | 16    | 60    | 3          | 23-Jun-08       | 25-Jun-08   | 2.00   | 0.00001              |
| 2,932    | Jun-08        | 16    | 10    | 2          | 30-May-08       | 2-Jun-08    | 3.00   | 0.00001              |
| 2,933    | Jun-08        | 6     | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00   | 0.00000              |
| 2,934    | Jun-08        | 7     | 10    | 18         | 9-Jun-08        | 9-Jun-08    | 0.00   | 0.00000              |
| 2,935    | Jun-08        | 14    | 11    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00   | 0.00000              |
| 2,936    | Jun-08        | 7     | 20    | 299        | 11-Jun-08       | 12-Jun-08   | 1.00   | 0.00049              |
| 2,937    | Jun-08        | 19    | 40    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00   | 0.00000              |
| 2,938    | Jun-08        | 5     | 10    | 25         | 16-Jun-08       | 16-Jun-08   | 0.00   | 0.00000              |
| 2,939    | Jun-08        | 4     | 20    | 2          | 26-Jun-08       | 26-Jun-08   | 0.00   | 0.00000              |
| 2,940    | Jun-08        | 5     | 2A    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00   | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 2,941    | Jun-08        | 3     | 10    | 10         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,942    | Jun-08        | 10    | 20    | 2          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 2,943    | Jun-08        | 6     | 20    | 719        | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00591              |
| 2,944    | Jun-08        | 11    | 10    | 14         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,945    | Jun-08        | 9     | 10    | 28         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 2,946    | Jun-08        | 19    | 30    | 1          | 30-May-08       | 13-Jun-08   | 14.00 | 0.00002              |
| 2,947    | Jun-08        | 16    | 20    | 5          | 22-Jun-08       | 25-Jun-08   | 3.00  | 0.00002              |
| 2,948    | Jun-08        | 1     | 10    | 17         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,949    | Jun-08        | 13    | 10    | 1          | 19-May-08       | 5-Jun-08    | 17.00 | 0.00003              |
| 2,950    | Jun-08        | 7     | 10    | 25         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 2,951    | Jun-08        | 4     | 20    | 4          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,952    | Jun-08        | 15    | 10    | 7          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 2,953    | Jun-08        | 10    | 10    | 5          | 13-Jun-08       | 20-Jun-08   | 7.00  | 0.00006              |
| 2,954    | Jun-08        | 3     | 10    | 1          | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00000              |
| 2,955    | Jun-08        | 16    | 10    | 1          | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00000              |
| 2,956    | Jun-08        | 3     | 10    | 22         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,957    | Jun-08        | 13    | 10    | 22         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 2,958    | Jun-08        | 10    | 20    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,959    | Jun-08        | 18    | 2A    | 74         | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00024              |
| 2,960    | Jun-08        | 2     | 20    | 15         | 2-Jun-08        | 6-Jun-08    | 4.00  | 0.00010              |
| 2,961    | Jun-08        | 19    | 10    | 10         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 2,962    | Jun-08        | 6     | 10    | 22         | 9-Jun-08        | 17-Jun-08   | 8.00  | 0.00029              |
| 2,963    | Jun-08        | 11    | 21    | 1          | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00001              |
| 2,964    | Jun-08        | 2     | 30    | 1          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00000              |
| 2,965    | Jun-08        | 13    | 20    | 1          | 14-Jun-08       | 25-Jun-08   | 11.00 | 0.00002              |
| 2,966    | Jun-08        | 6     | 20    | 2          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,967    | Jun-08        | 7     | 10    | 18         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 2,968    | Jun-08        | 17    | 10    | 1,763      | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,969    | Jun-08        | 17    | 2A    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 2,970    | Jun-08        | 2     | 10    | 1          | 7-May-08        | 5-Jun-08    | 29.00 | 0.00005              |
| 2,971    | Jun-08        | 3     | 11    | 13         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 2,972    | Jun-08        | 13    | 10    | 4          | 9-Jun-08        | 20-Jun-08   | 11.00 | 0.00007              |
| 2,973    | Jun-08        | 5     | 10    | 630        | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,974    | Jun-08        | 13    | 10    | 32         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 2,975    | Jun-08        | 11    | 10    | 177        | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00058              |
| 2,976    | Jun-08        | 15    | 2A    | 2          | 20-Jun-08       | 24-Jun-08   | 4.00  | 0.00001              |
| 2,977    | Jun-08        | 11    | 10    | 24         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,978    | Jun-08        | 15    | 20    | 39         | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00013              |
| 2,979    | Jun-08        | 9     | 10    | 9          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 2,980    | Jun-08        | 99    | 33    | 53         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 2,981    | Jun-08        | 17    | 10    | 29         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 2,982    | Jun-08        | 12    | 11    | 3          | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00001              |
| 2,983    | Jun-08        | 18    | 20    | 35         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00023              |
| 2,984    | Jun-08        | 14    | 10    | 192        | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00063              |
| 2,985    | Jun-08        | 15    | 10    | 16         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 2,986    | Jun-08        | 8     | 10    | 2          | 28-May-08       | 13-Jun-08   | 16.00 | 0.00005              |
| 2,987    | Jun-08        | 2     | 10    | 1          | 2-Jun-08        | 10-Jun-08   | 8.00  | 0.00001              |
| 2,988    | Jun-08        | 19    | 30    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 2,989    | Jun-08        | 99    | 32    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 2,990    | Jun-08        | 19    | 10    | 10         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 2,991    | Jun-08        | 12    | 20    | 194        | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00032              |
| 2,992    | Jun-08        | 19    | 2A    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 2,993    | Jun-08        | 6     | 10    | 2          | 3-Jun-08        | 11-Jun-08   | 8.00  | 0.00003              |
| 2,994    | Jun-08        | 4     | 10    | 1          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00000              |
| 2,995    | Jun-08        | 19    | 60    | 26         | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00013              |
| 2,996    | Jun-08        | 17    | 10    | 5          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 2,997    | Jun-08        | 16    | 20    | 3          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 2,998    | Jun-08        | 17    | 40    | 1          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00000              |
| 2,999    | Jun-08        | 9     | 10    | 68         | 15-Jun-08       | 16-Jun-08   | 1.00  | 0.00011              |
| 3,000    | Jun-08        | 5     | 10    | 1          | 23-May-08       | 10-Jun-08   | 18.00 | 0.00003              |
| 3,001    | Jun-08        | 19    | 30    | 2          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,002    | Jun-08        | 19    | 11    | 3          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00002              |
| 3,003    | Jun-08        | 15    | 10    | 2          | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00002              |
| 3,004    | Jun-08        | 19    | 22    | 1          | 2-Jun-08        | 30-Jun-08   | 28.00 | 0.00005              |
| 3,005    | Jun-08        | 4     | 20    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 3,006    | Jun-08        | 15    | 10    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,007    | Jun-08        | 18    | 20    | 5          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,008    | Jun-08        | 1     | 20    | 2          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,009    | Jun-08        | 8     | 10    | 1          | 1-Jun-08        | 13-Jun-08   | 12.00 | 0.00002              |
| 3,010    | Jun-08        | 19    | 10    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,011    | Jun-08        | 19    | 20    | 283        | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00186              |
| 3,012    | Jun-08        | 14    | 10    | 1          | 9-Jun-08        | 23-Jun-08   | 14.00 | 0.00002              |
| 3,013    | Jun-08        | 4     | 11    | 8          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00004              |
| 3,014    | Jun-08        | 6     | 10    | 2          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00001              |
| 3,015    | Jun-08        | 6     | 10    | 17         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,016    | Jun-08        | 19    | 10    | 1          | 30-May-08       | 19-Jun-08   | 20.00 | 0.00003              |
| 3,017    | Jun-08        | 6     | 20    | 42         | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00007              |
| 3,018    | Jun-08        | 17    | 10    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 3,019    | Jun-08        | 3     | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,020    | Jun-08        | 11    | 2A    | 4          | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00001              |
| 3,021    | Jun-08        | 4     | 10    | 44         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,022    | Jun-08        | 4     | 2A    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,023    | Jun-08        | 2     | 10    | 10         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,024    | Jun-08        | 4     | 20    | 3          | 5-Jun-08        | 16-Jun-08   | 11.00 | 0.00005              |
| 3,025    | Jun-08        | 10    | 10    | 2,143      | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,026    | Jun-08        | 5     | 20    | 20         | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00016              |
| 3,027    | Jun-08        | 10    | 10    | 1          | 30-May-08       | 18-Jun-08   | 19.00 | 0.00003              |
| 3,028    | Jun-08        | 2     | 10    | 1          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00001              |
| 3,029    | Jun-08        | 8     | 10    | 28         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,030    | Jun-08        | 9     | 10    | 1          | 28-May-08       | 16-Jun-08   | 19.00 | 0.00003              |
| 3,031    | Jun-08        | 3     | 10    | 2,606      | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00857              |
| 3,032    | Jun-08        | 9     | 40    | 2          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00001              |
| 3,033    | Jun-08        | 17    | 10    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 3,034    | Jun-08        | 15    | 30    | 4          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00001              |
| 3,035    | Jun-08        | 6     | 10    | 19         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,036    | Jun-08        | 14    | 10    | 14         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,037    | Jun-08        | 10    | 10    | 3          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00001              |
| 3,038    | Jun-08        | 19    | 11    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,039    | Jun-08        | 8     | 30    | 2          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00001              |
| 3,040    | Jun-08        | 15    | 10    | 1          | 27-May-08       | 24-Jun-08   | 28.00 | 0.00005              |
| 3,041    | Jun-08        | 2     | 10    | 21         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,042    | Jun-08        | 12    | 10    | 20         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,043    | Jun-08        | 14    | 30    | 9          | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00007              |
| 3,044    | Jun-08        | 7     | 20    | 2          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,045    | Jun-08        | 18    | 10    | 27         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,046    | Jun-08        | 18    | 10    | 1          | 30-May-08       | 27-Jun-08   | 28.00 | 0.00005              |
| 3,047    | Jun-08        | 18    | 10    | 1          | 10-Jun-08       | 17-Jun-08   | 7.00  | 0.00001              |
| 3,048    | Jun-08        | 19    | 10    | 2          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 3,049    | Jun-08        | 1     | 10    | 2          | 19-May-08       | 4-Jun-08    | 16.00 | 0.00005              |
| 3,050    | Jun-08        | 5     | 20    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,051    | Jun-08        | 6     | 10    | 24         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,052    | Jun-08        | 16    | 10    | 13         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,053    | Jun-08        | 18    | 60    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 3,054    | Jun-08        | 4     | 10    | 28         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,055    | Jun-08        | 17    | 11    | 1          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00001              |
| 3,056    | Jun-08        | 10    | 20    | 3          | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00003              |
| 3,057    | Jun-08        | 12    | 10    | 19         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,058    | Jun-08        | 18    | 11    | 3          | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00001              |
| 3,059    | Jun-08        | 14    | 10    | 89         | 23-Jun-08       | 27-Jun-08   | 4.00  | 0.00059              |
| 3,060    | Jun-08        | 11    | 60    | 2          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,061    | Jun-08        | 10    | 10    | 9          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,062    | Jun-08        | 15    | 10    | 1          | 14-Jun-08       | 16-Jun-08   | 2.00  | 0.00000              |
| 3,063    | Jun-08        | 8     | 10    | 14         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,064    | Jun-08        | 17    | 10    | 12         | 28-May-08       | 3-Jun-08    | 6.00  | 0.00012              |
| 3,065    | Jun-08        | 16    | 10    | 27         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,066    | Jun-08        | 5     | 60    | 1          | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.00001              |
| 3,067    | Jun-08        | 19    | 10    | 1          | 23-Jun-08       | 30-Jun-08   | 7.00  | 0.00001              |
| 3,068    | Jun-08        | 10    | 20    | 2          | 19-May-08       | 17-Jun-08   | 29.00 | 0.00010              |
| 3,069    | Jun-08        | 14    | 10    | 9          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,070    | Jun-08        | 18    | 20    | 457        | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00150              |
| 3,071    | Jun-08        | 16    | 11    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,072    | Jun-08        | 11    | 20    | 49         | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00008              |
| 3,073    | Jun-08        | 18    | 10    | 6          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,074    | Jun-08        | 5     | 2A    | 2          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,075    | Jun-08        | 4     | 10    | 8,401      | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.06904              |
| 3,076    | Jun-08        | 18    | 10    | 1          | 23-May-08       | 17-Jun-08   | 25.00 | 0.00004              |
| 3,077    | Jun-08        | 1     | 10    | 1          | 20-Jun-08       | 27-Jun-08   | 7.00  | 0.00001              |
| 3,078    | Jun-08        | 14    | 11    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,079    | Jun-08        | 15    | 20    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,080    | Jun-08        | 16    | 10    | 6          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,081    | Jun-08        | 8     | 10    | 1          | 13-Jun-08       | 23-Jun-08   | 10.00 | 0.00002              |
| 3,082    | Jun-08        | 8     | 10    | 1          | 11-Jun-08       | 30-Jun-08   | 19.00 | 0.00003              |
| 3,083    | Jun-08        | 15    | 20    | 339        | 20-Jun-08       | 24-Jun-08   | 4.00  | 0.00223              |
| 3,084    | Jun-08        | 2     | 20    | 3          | 2-Jun-08        | 9-Jun-08    | 7.00  | 0.00003              |
| 3,085    | Jun-08        | 12    | 10    | 2          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,086    | Jun-08        | 17    | 2A    | 243        | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00120              |
| 3,087    | Jun-08        | 18    | 20    | 1          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00001              |
| 3,088    | Jun-08        | 3     | 11    | 4          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00002              |
| 3,089    | Jun-08        | 5     | 10    | 13         | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00006              |
| 3,090    | Jun-08        | 5     | 10    | 7          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,091    | Jun-08        | 4     | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,092    | Jun-08        | 16    | 10    | 1,688      | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00277              |
| 3,093    | Jun-08        | 4     | 20    | 1          | 5-Jun-08        | 27-Jun-08   | 22.00 | 0.00004              |
| 3,094    | Jun-08        | 19    | 20    | 5          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,095    | Jun-08        | 2     | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,096    | Jun-08        | 3     | 10    | 29         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,097    | Jun-08        | 16    | 2A    | 13         | 18-Jun-08       | 25-Jun-08   | 7.00  | 0.00015              |
| 3,098    | Jun-08        | 3     | 2A    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,099    | Jun-08        | 2     | 11    | 10         | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00002              |
| 3,100    | Jun-08        | 4     | 10    | 1          | 5-Jun-08        | 12-Jun-08   | 7.00  | 0.00001              |
| 3,101    | Jun-08        | 11    | 10    | 2          | 21-May-08       | 18-Jun-08   | 28.00 | 0.00009              |
| 3,102    | Jun-08        | 12    | 10    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 3,103    | Jun-08        | 1     | 10    | 10         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,104    | Jun-08        | 1     | 2A    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,105    | Jun-08        | 4     | 20    | 10         | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00008              |
| 3,106    | Jun-08        | 15    | 10    | 6,312      | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.05187              |
| 3,107    | Jun-08        | 10    | 30    | 3          | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00002              |
| 3,108    | Jun-08        | 7     | 10    | 33         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,109    | Jun-08        | 14    | 11    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,110    | Jun-08        | 11    | 60    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,111    | Jun-08        | 5     | 10    | 7          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,112    | Jun-08        | 2     | 20    | 7          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,113    | Jun-08        | 13    | 10    | 14         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,114    | Jun-08        | 1     | 10    | 22         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,115    | Jun-08        | 11    | 10    | 25         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,116    | Jun-08        | 7     | 40    | 2          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 3,117    | Jun-08        | 9     | 10    | 11         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,118    | Jun-08        | 4     | 10    | 1          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00001              |
| 3,119    | Jun-08        | 19    | 60    | 4          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,120    | Jun-08        | 17    | 10    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00000              |
| 3,121    | Jun-08        | 17    | 10    | 18         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,122    | Jun-08        | 17    | 10    | 1          | 17-Jun-08       | 26-Jun-08   | 9.00  | 0.00001              |
| 3,123    | Jun-08        | 11    | 20    | 360        | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00118              |
| 3,124    | Jun-08        | 9     | 2A    | 4          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00003              |
| 3,125    | Jun-08        | 5     | 10    | 13         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,126    | Jun-08        | 4     | 20    | 2          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,127    | Jun-08        | 15    | 10    | 30         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,128    | Jun-08        | 6     | 40    | 2          | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00002              |
| 3,129    | Jun-08        | 2     | 20    | 3          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,130    | Jun-08        | 3     | 10    | 28         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,131    | Jun-08        | 16    | 11    | 1          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00001              |
| 3,132    | Jun-08        | 11    | 10    | 16         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,133    | Jun-08        | 9     | 10    | 12         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,134    | Jun-08        | 19    | 10    | 9          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,135    | Jun-08        | 13    | 11    | 18         | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00003              |
| 3,136    | Jun-08        | 3     | 20    | 1          | 23-May-08       | 6-Jun-08    | 14.00 | 0.00002              |
| 3,137    | Jun-08        | 14    | 10    | 1          | 14-Jun-08       | 16-Jun-08   | 2.00  | 0.00000              |
| 3,138    | Jun-08        | 99    | 32    | 1          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00000              |
| 3,139    | Jun-08        | 6     | 10    | 4          | 10-Jun-08       | 16-Jun-08   | 6.00  | 0.00004              |
| 3,140    | Jun-08        | 7     | 10    | 18         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,141    | Jun-08        | 16    | 10    | 4          | 28-May-08       | 3-Jun-08    | 6.00  | 0.00004              |
| 3,142    | Jun-08        | 6     | 2A    | 1          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00000              |
| 3,143    | Jun-08        | 1     | 2A    | 8          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00001              |
| 3,144    | Jun-08        | 15    | 10    | 18         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,145    | Jun-08        | 19    | 30    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,146    | Jun-08        | 8     | 10    | 1          | 12-May-08       | 4-Jun-08    | 23.00 | 0.00004              |
| 3,147    | Jun-08        | 13    | 10    | 18         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,148    | Jun-08        | 4     | 20    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,149    | Jun-08        | 18    | 20    | 2          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,150    | Jun-08        | 19    | 10    | 7          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,151    | Jun-08        | 19    | 2A    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,152    | Jun-08        | 5     | 30    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,153    | Jun-08        | 17    | 10    | 9          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,154    | Jun-08        | 16    | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,155    | Jun-08        | 16    | 10    | 2          | 10-Jun-08       | 25-Jun-08   | 15.00 | 0.00005              |
| 3,156    | Jun-08        | 3     | 10    | 2          | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00002              |
| 3,157    | Jun-08        | 15    | 10    | 9          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,158    | Jun-08        | 4     | 20    | 3          | 4-Jun-08        | 10-Jun-08   | 6.00  | 0.00003              |
| 3,159    | Jun-08        | 14    | 20    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,160    | Jun-08        | 7     | 10    | 1          | 11-Jun-08       | 30-Jun-08   | 19.00 | 0.00003              |
| 3,161    | Jun-08        | 15    | 10    | 1          | 30-May-08       | 24-Jun-08   | 25.00 | 0.00004              |
| 3,162    | Jun-08        | 2     | 10    | 8,812      | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.04345              |
| 3,163    | Jun-08        | 11    | 11    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,164    | Jun-08        | 19    | 10    | 2          | 28-Jun-08       | 30-Jun-08   | 2.00  | 0.00001              |
| 3,165    | Jun-08        | 13    | 10    | 1          | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00001              |
| 3,166    | Jun-08        | 99    | 22    | 10         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00007              |
| 3,167    | Jun-08        | 16    | 20    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,168    | Jun-08        | 5     | 10    | 1          | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00001              |
| 3,169    | Jun-08        | 5     | 20    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00000              |
| 3,170    | Jun-08        | 15    | 11    | 93         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,171    | Jun-08        | 9     | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,172    | Jun-08        | 19    | 22    | 10         | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00010              |
| 3,173    | Jun-08        | 11    | 10    | 7,107      | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.05840              |
| 3,174    | Jun-08        | 17    | 20    | 5          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00003              |
| 3,175    | Jun-08        | 8     | 11    | 2          | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00001              |
| 3,176    | Jun-08        | 12    | 40    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 3,177    | Jun-08        | 13    | 10    | 1          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00000              |
| 3,178    | Jun-08        | 4     | 10    | 1,093      | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,179    | Jun-08        | 4     | 10    | 1          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00000              |
| 3,180    | Jun-08        | 3     | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,181    | Jun-08        | 4     | 20    | 1          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 3,182    | Jun-08        | 5     | 20    | 619        | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00102              |
| 3,183    | Jun-08        | 15    | 10    | 181        | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00030              |
| 3,184    | Jun-08        | 14    | 11    | 7          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00005              |
| 3,185    | Jun-08        | 19    | 80    | 1          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00000              |
| 3,186    | Jun-08        | 18    | 20    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,187    | Jun-08        | 1     | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,188    | Jun-08        | 2     | 10    | 28         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,189    | Jun-08        | 17    | 60    | 1          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00000              |
| 3,190    | Jun-08        | 15    | 10    | 1          | 12-Jun-08       | 26-Jun-08   | 14.00 | 0.00002              |
| 3,191    | Jun-08        | 1     | 11    | 2          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,192    | Jun-08        | 9     | 10    | 1          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00000              |
| 3,193    | Jun-08        | 19    | 31    | 12         | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00010              |
| 3,194    | Jun-08        | 19    | 22    | 18         | 30-May-08       | 2-Jun-08    | 3.00  | 0.00009              |
| 3,195    | Jun-08        | 9     | 10    | 1          | 24-May-08       | 6-Jun-08    | 13.00 | 0.00002              |
| 3,196    | Jun-08        | 8     | 20    | 44         | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00007              |
| 3,197    | Jun-08        | 9     | 10    | 1          | 19-May-08       | 16-Jun-08   | 28.00 | 0.00005              |
| 3,198    | Jun-08        | 9     | 10    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 3,199    | Jun-08        | 19    | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 3,200    | Jun-08        | 14    | 10    | 3          | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00002              |
| 3,201    | Jun-08        | 6     | 10    | 20         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,202    | Jun-08        | 5     | 20    | 3          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,203    | Jun-08        | 99    | 22    | 10         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,204    | Jun-08        | 4     | 10    | 20         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,205    | Jun-08        | 1     | 20    | 4          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,206    | Jun-08        | 12    | 10    | 14         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,207    | Jun-08        | 13    | 10    | 7,067      | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.03484              |
| 3,208    | Jun-08        | 19    | 40    | 3          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00002              |
| 3,209    | Jun-08        | 17    | 20    | 667        | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00329              |
| 3,210    | Jun-08        | 18    | 10    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00000              |
| 3,211    | Jun-08        | 12    | 10    | 4          | 6-Jun-08        | 19-Jun-08   | 13.00 | 0.00009              |
| 3,212    | Jun-08        | 10    | 10    | 4          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,213    | Jun-08        | 18    | 2A    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,214    | Jun-08        | 19    | 10    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,215    | Jun-08        | 8     | 10    | 11         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,216    | Jun-08        | 16    | 10    | 23         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,217    | Jun-08        | 16    | 10    | 2          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00001              |
| 3,218    | Jun-08        | 10    | 20    | 2          | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00001              |
| 3,219    | Jun-08        | 18    | 10    | 2          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,220    | Jun-08        | 16    | 20    | 1          | 18-Jun-08       | 25-Jun-08   | 7.00  | 0.00001              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 3,221    | Jun-08        | 4     | 10    | 17         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,222    | Jun-08        | 3     | 20    | 2          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,223    | Jun-08        | 14    | 10    | 9          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,224    | Jun-08        | 2     | 10    | 22         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,225    | Jun-08        | 1     | 20    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,226    | Jun-08        | 3     | 30    | 6          | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00002              |
| 3,227    | Jun-08        | 10    | 10    | 16         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,228    | Jun-08        | 7     | 2A    | 15         | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00005              |
| 3,229    | Jun-08        | 8     | 10    | 16         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,230    | Jun-08        | 18    | 10    | 1,945      | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,231    | Jun-08        | 13    | 10    | 2          | 14-Jun-08       | 16-Jun-08   | 2.00  | 0.00001              |
| 3,232    | Jun-08        | 9     | 11    | 4          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00003              |
| 3,233    | Jun-08        | 6     | 10    | 937        | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,234    | Jun-08        | 14    | 10    | 27         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,235    | Jun-08        | 11    | 10    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00000              |
| 3,236    | Jun-08        | 11    | 10    | 1          | 18-Jun-08       | 26-Jun-08   | 8.00  | 0.00001              |
| 3,237    | Jun-08        | 19    | 20    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,238    | Jun-08        | 12    | 10    | 14         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,239    | Jun-08        | 16    | 20    | 2          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00001              |
| 3,240    | Jun-08        | 9     | 10    | 1          | 11-Jun-08       | 17-Jun-08   | 6.00  | 0.00001              |
| 3,241    | Jun-08        | 5     | 10    | 2,287      | 6-Jun-08        | 10-Jun-08   | 4.00  | 0.01504              |
| 3,242    | Jun-08        | 18    | 10    | 18         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,243    | Jun-08        | 12    | 10    | 2          | 2-Jun-08        | 6-Jun-08    | 4.00  | 0.00001              |
| 3,244    | Jun-08        | 4     | 10    | 1          | 20-May-08       | 9-Jun-08    | 20.00 | 0.00003              |
| 3,245    | Jun-08        | 9     | 20    | 314        | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00206              |
| 3,246    | Jun-08        | 18    | 2A    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,247    | Jun-08        | 5     | 20    | 1          | 20-May-08       | 10-Jun-08   | 21.00 | 0.00003              |
| 3,248    | Jun-08        | 16    | 10    | 17         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,249    | Jun-08        | 1     | 11    | 32         | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00011              |
| 3,250    | Jun-08        | 2     | 10    | 2          | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00002              |
| 3,251    | Jun-08        | 1     | 10    | 1          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00000              |
| 3,252    | Jun-08        | 12    | 11    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,253    | Jun-08        | 13    | 20    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,254    | Jun-08        | 14    | 10    | 8          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,255    | Jun-08        | 14    | 10    | 5          | 17-Jun-08       | 23-Jun-08   | 6.00  | 0.00005              |
| 3,256    | Jun-08        | 13    | 20    | 1          | 20-Jun-08       | 24-Jun-08   | 4.00  | 0.00001              |
| 3,257    | Jun-08        | 1     | 10    | 4          | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.00002              |
| 3,258    | Jun-08        | 16    | 11    | 1          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00001              |
| 3,259    | Jun-08        | 7     | 10    | 2          | 4-Jun-08        | 12-Jun-08   | 8.00  | 0.00003              |
| 3,260    | Jun-08        | 1     | 20    | 136        | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00022              |
| 3,261    | Jun-08        | 10    | 11    | 5          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00003              |
| 3,262    | Jun-08        | 17    | 10    | 4          | 20-Jun-08       | 26-Jun-08   | 6.00  | 0.00004              |
| 3,263    | Jun-08        | 12    | 10    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,264    | Jun-08        | 18    | 40    | 6          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00002              |
| 3,265    | Jun-08        | 15    | 20    | 5          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,266    | Jun-08        | 10    | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,267    | Jun-08        | 19    | 10    | 2          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00001              |
| 3,268    | Jun-08        | 8     | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,269    | Jun-08        | 5     | 20    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,270    | Jun-08        | 10    | 10    | 1          | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00001              |
| 3,271    | Jun-08        | 19    | 20    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,272    | Jun-08        | 3     | 10    | 25         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,273    | Jun-08        | 10    | 11    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,274    | Jun-08        | 12    | 60    | 1          | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00001              |
| 3,275    | Jun-08        | 4     | 30    | 10         | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00008              |
| 3,276    | Jun-08        | 3     | 2A    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,277    | Jun-08        | 18    | 2A    | 4          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00003              |
| 3,278    | Jun-08        | 14    | 10    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 3,279    | Jun-08        | 4     | 20    | 31         | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00005              |
| 3,280    | Jun-08        | 17    | 20    | 4          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,281    | Jun-08        | 1     | 10    | 29         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,282    | Jun-08        | 1     | 2A    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,283    | Jun-08        | 19    | 60    | 3          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00002              |
| 3,284    | Jun-08        | 7     | 20    | 29         | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00005              |
| 3,285    | Jun-08        | 13    | 10    | 2          | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00002              |
| 3,286    | Jun-08        | 2     | 20    | 1          | 21-May-08       | 5-Jun-08    | 15.00 | 0.00002              |
| 3,287    | Jun-08        | 12    | 2A    | 50         | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00016              |
| 3,288    | Jun-08        | 5     | 10    | 23         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,289    | Jun-08        | 4     | 20    | 3          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,290    | Jun-08        | 3     | 10    | 9          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,291    | Jun-08        | 11    | 10    | 2,579      | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,292    | Jun-08        | 12    | 10    | 1          | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.00000              |
| 3,293    | Jun-08        | 9     | 10    | 14         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,294    | Jun-08        | 9     | 10    | 1          | 16-Jun-08       | 25-Jun-08   | 9.00  | 0.00001              |
| 3,295    | Jun-08        | 16    | 20    | 13         | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00006              |
| 3,296    | Jun-08        | 17    | 2A    | 2          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,297    | Jun-08        | 7     | 10    | 12         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,298    | Jun-08        | 15    | 10    | 19         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,299    | Jun-08        | 19    | 20    | 14         | 28-May-08       | 2-Jun-08    | 5.00  | 0.00012              |
| 3,300    | Jun-08        | 15    | 10    | 1          | 17-Jun-08       | 26-Jun-08   | 9.00  | 0.00001              |
| 3,301    | Jun-08        | 16    | 10    | 1          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 3,302    | Jun-08        | 3     | 10    | 10         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,303    | Jun-08        | 13    | 10    | 13         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,304    | Jun-08        | 15    | 30    | 9          | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00007              |
| 3,305    | Jun-08        | 19    | 2A    | 234        | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00192              |
| 3,306    | Jun-08        | 19    | 60    | 2          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,307    | Jun-08        | 1     | 10    | 32         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,308    | Jun-08        | 2     | 30    | 1          | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00000              |
| 3,309    | Jun-08        | 11    | 2A    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,310    | Jun-08        | 14    | 10    | 1          | 3-Jun-08        | 23-Jun-08   | 20.00 | 0.00003              |
| 3,311    | Jun-08        | 7     | 10    | 12         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,312    | Jun-08        | 17    | 10    | 23         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,313    | Jun-08        | 9     | 2A    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,314    | Jun-08        | 12    | 10    | 1          | 14-Jun-08       | 16-Jun-08   | 2.00  | 0.00000              |
| 3,315    | Jun-08        | 13    | 10    | 1          | 30-May-08       | 5-Jun-08    | 6.00  | 0.00001              |
| 3,316    | Jun-08        | 5     | 10    | 13         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,317    | Jun-08        | 13    | 10    | 16         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,318    | Jun-08        | 10    | 10    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00000              |
| 3,319    | Jun-08        | 16    | 10    | 2          | 23-Jun-08       | 30-Jun-08   | 7.00  | 0.00002              |
| 3,320    | Jun-08        | 8     | 10    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00000              |
| 3,321    | Jun-08        | 11    | 10    | 25         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,322    | Jun-08        | 10    | 10    | 7          | 11-Jun-08       | 17-Jun-08   | 6.00  | 0.00007              |
| 3,323    | Jun-08        | 9     | 10    | 17         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,324    | Jun-08        | 8     | 10    | 1          | 11-Jun-08       | 17-Jun-08   | 6.00  | 0.00001              |
| 3,325    | Jun-08        | 4     | 10    | 1          | 6-Jun-08        | 10-Jun-08   | 4.00  | 0.00001              |
| 3,326    | Jun-08        | 17    | 10    | 13         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,327    | Jun-08        | 8     | 20    | 25         | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00016              |
| 3,328    | Jun-08        | 15    | 10    | 16         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,329    | Jun-08        | 14    | 20    | 72         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,330    | Jun-08        | 7     | 20    | 443        | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00146              |
| 3,331    | Jun-08        | 13    | 10    | 2,414      | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,332    | Jun-08        | 16    | 11    | 5          | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00004              |
| 3,333    | Jun-08        | 12    | 20    | 2          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,334    | Jun-08        | 13    | 10    | 1          | 17-Jun-08       | 23-Jun-08   | 6.00  | 0.00001              |
| 3,335    | Jun-08        | 9     | 11    | 9          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,336    | Jun-08        | 18    | 20    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,337    | Jun-08        | 17    | 10    | 1          | 28-Jun-08       | 30-Jun-08   | 2.00  | 0.00000              |
| 3,338    | Jun-08        | 16    | 10    | 1          | 20-Jun-08       | 26-Jun-08   | 6.00  | 0.00001              |
| 3,339    | Jun-08        | 6     | 20    | 3          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00003              |
| 3,340    | Jun-08        | 14    | 20    | 2          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,341    | Jun-08        | 9     | 10    | 204        | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00034              |
| 3,342    | Jun-08        | 5     | 11    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,343    | Jun-08        | 18    | 10    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 3,344    | Jun-08        | 4     | 20    | 2          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,345    | Jun-08        | 19    | 21    | 3          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00001              |
| 3,346    | Jun-08        | 18    | 20    | 2          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,347    | Jun-08        | 2     | 10    | 28         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,348    | Jun-08        | 9     | 30    | 1          | 6-Jun-08        | 16-Jun-08   | 10.00 | 0.00002              |
| 3,349    | Jun-08        | 13    | 10    | 57         | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00009              |
| 3,350    | Jun-08        | 12    | 11    | 4          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00003              |
| 3,351    | Jun-08        | 16    | 20    | 3          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,352    | Jun-08        | 18    | 2A    | 245        | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00121              |
| 3,353    | Jun-08        | 6     | 10    | 1          | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00001              |
| 3,354    | Jun-08        | 7     | 10    | 6,565      | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.03237              |
| 3,355    | Jun-08        | 2     | 30    | 1          | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.00000              |
| 3,356    | Jun-08        | 17    | 10    | 1,856      | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00305              |
| 3,357    | Jun-08        | 12    | 10    | 1          | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00001              |
| 3,358    | Jun-08        | 4     | 10    | 17         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,359    | Jun-08        | 19    | 60    | 3          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00001              |
| 3,360    | Jun-08        | 6     | 10    | 3          | 29-May-08       | 11-Jun-08   | 13.00 | 0.00006              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,361    | Jun-08        | 3     | 11    | 6          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00001              |
| 3,362    | Jun-08        | 2     | 10    | 14         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,363    | Jun-08        | 10    | 10    | 23         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,364    | Jun-08        | 11    | 30    | 10         | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00008              |
| 3,365    | Jun-08        | 8     | 10    | 23         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,366    | Jun-08        | 4     | 30    | 3          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,367    | Jun-08        | 4     | 10    | 1          | 31-May-08       | 2-Jun-08    | 2.00  | 0.00000              |
| 3,368    | Jun-08        | 17    | 10    | 3          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,369    | Jun-08        | 5     | 40    | 1          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,370    | Jun-08        | 6     | 10    | 24         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,371    | Jun-08        | 3     | 20    | 39         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,372    | Jun-08        | 12    | 11    | 5          | 16-Jun-08       | 19-Jun-08   | 3.00  | 0.00002              |
| 3,373    | Jun-08        | 14    | 10    | 19         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,374    | Jun-08        | 14    | 10    | 1,310      | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00646              |
| 3,375    | Jun-08        | 18    | 20    | 1          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00001              |
| 3,376    | Jun-08        | 16    | 10    | 2          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,377    | Jun-08        | 2     | 10    | 16         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,378    | Jun-08        | 12    | 10    | 10         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,379    | Jun-08        | 12    | 20    | 352        | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00116              |
| 3,380    | Jun-08        | 6     | 10    | 10         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,381    | Jun-08        | 16    | 10    | 17         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,382    | Jun-08        | 13    | 30    | 2          | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.00001              |
| 3,383    | Jun-08        | 19    | 60    | 21         | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00014              |
| 3,384    | Jun-08        | 13    | 20    | 1          | 21-May-08       | 9-Jun-08    | 19.00 | 0.00003              |
| 3,385    | Jun-08        | 11    | 10    | 2          | 14-Jun-08       | 16-Jun-08   | 2.00  | 0.00001              |
| 3,386    | Jun-08        | 4     | 10    | 31         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,387    | Jun-08        | 12    | 10    | 1          | 30-May-08       | 5-Jun-08    | 6.00  | 0.00001              |
| 3,388    | Jun-08        | 17    | 40    | 1          | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00000              |
| 3,389    | Jun-08        | 3     | 10    | 1          | 10-Jun-08       | 16-Jun-08   | 6.00  | 0.00001              |
| 3,390    | Jun-08        | 12    | 10    | 14         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,391    | Jun-08        | 19    | 40    | 1          | 30-May-08       | 4-Jun-08    | 5.00  | 0.00001              |
| 3,392    | Jun-08        | 17    | 20    | 3          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,393    | Jun-08        | 10    | 10    | 12         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,394    | Jun-08        | 18    | 20    | 1          | 23-May-08       | 5-Jun-08    | 13.00 | 0.00002              |
| 3,395    | Jun-08        | 15    | 10    | 3          | 13-Jun-08       | 24-Jun-08   | 11.00 | 0.00005              |
| 3,396    | Jun-08        | 8     | 10    | 9          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,397    | Jun-08        | 99    | 28    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,398    | Jun-08        | 3     | 10    | 8          | 6-Jun-08        | 10-Jun-08   | 4.00  | 0.00005              |
| 3,399    | Jun-08        | 16    | 10    | 19         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,400    | Jun-08        | 1     | 10    | 6,717      | 30-May-08       | 4-Jun-08    | 5.00  | 0.05520              |
| 3,401    | Jun-08        | 14    | 10    | 16         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,402    | Jun-08        | 13    | 20    | 4          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,403    | Jun-08        | 19    | 20    | 693        | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00569              |
| 3,404    | Jun-08        | 4     | 11    | 21         | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00014              |
| 3,405    | Jun-08        | 19    | 11    | 2          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00001              |
| 3,406    | Jun-08        | 14    | 10    | 1          | 6-Jun-08        | 30-Jun-08   | 24.00 | 0.00004              |
| 3,407    | Jun-08        | 18    | 30    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,408    | Jun-08        | 7     | 10    | 1          | 20-May-08       | 12-Jun-08   | 23.00 | 0.00004              |
| 3,409    | Jun-08        | 12    | 10    | 12         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,410    | Jun-08        | 6     | 20    | 4          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00001              |
| 3,411    | Jun-08        | 11    | 20    | 4          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,412    | Jun-08        | 17    | 20    | 2          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,413    | Jun-08        | 17    | 10    | 1          | 11-Jun-08       | 26-Jun-08   | 15.00 | 0.00002              |
| 3,414    | Jun-08        | 19    | 10    | 11         | 30-May-08       | 3-Jun-08    | 4.00  | 0.00007              |
| 3,415    | Jun-08        | 6     | 11    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,416    | Jun-08        | 4     | 20    | 149        | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00073              |
| 3,417    | Jun-08        | 10    | 10    | 1,506      | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00248              |
| 3,418    | Jun-08        | 15    | 10    | 27         | 20-Jun-08       | 26-Jun-08   | 6.00  | 0.00027              |
| 3,419    | Jun-08        | 5     | 20    | 1          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00001              |
| 3,420    | Jun-08        | 13    | 20    | 3          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,421    | Jun-08        | 8     | 10    | 35         | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00006              |
| 3,422    | Jun-08        | 5     | 30    | 4          | 6-Jun-08        | 10-Jun-08   | 4.00  | 0.00003              |
| 3,423    | Jun-08        | 16    | 10    | 1          | 6-Jun-08        | 25-Jun-08   | 19.00 | 0.00003              |
| 3,424    | Jun-08        | 3     | 10    | 8,320      | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.04102              |
| 3,425    | Jun-08        | 9     | 40    | 2          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00001              |
| 3,426    | Jun-08        | 17    | 10    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 3,427    | Jun-08        | 6     | 10    | 3          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,428    | Jun-08        | 10    | 10    | 2          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00001              |
| 3,429    | Jun-08        | 6     | 11    | 16         | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00005              |
| 3,430    | Jun-08        | 1     | 10    | 33         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,431    | Jun-08        | 6     | 10    | 1          | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00001              |
| 3,432    | Jun-08        | 1     | 31    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 3,433    | Jun-08        | 16    | 11    | 82         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,434    | Jun-08        | 6     | 10    | 5          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00002              |
| 3,435    | Jun-08        | 16    | 10    | 246        | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00040              |
| 3,436    | Jun-08        | 1     | 40    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 3,437    | Jun-08        | 3     | 10    | 23         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,438    | Jun-08        | 2     | 20    | 3          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,439    | Jun-08        | 10    | 11    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,440    | Jun-08        | 18    | 60    | 1          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00000              |
| 3,441    | Jun-08        | 1     | 10    | 11         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,442    | Jun-08        | 19    | 30    | 2          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00001              |
| 3,443    | Jun-08        | 7     | 10    | 14         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,444    | Jun-08        | 10    | 10    | 1          | 29-May-08       | 17-Jun-08   | 19.00 | 0.00003              |
| 3,445    | Jun-08        | 14    | 20    | 23         | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00011              |
| 3,446    | Jun-08        | 8     | 10    | 3          | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00000              |
| 3,447    | Jun-08        | 5     | 10    | 8          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,448    | Jun-08        | 2     | 20    | 3          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,449    | Jun-08        | 13    | 10    | 19         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,450    | Jun-08        | 13    | 10    | 238        | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00117              |
| 3,451    | Jun-08        | 17    | 20    | 2          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00002              |
| 3,452    | Jun-08        | 13    | 10    | 1          | 17-Jun-08       | 26-Jun-08   | 9.00  | 0.00001              |
| 3,453    | Jun-08        | 18    | 11    | 3          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,454    | Jun-08        | 18    | 20    | 667        | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00329              |
| 3,455    | Jun-08        | 15    | 10    | 2          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,456    | Jun-08        | 1     | 10    | 18         | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,457    | Jun-08        | 11    | 10    | 14         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,458    | Jun-08        | 9     | 10    | 13         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,459    | Jun-08        | 12    | 10    | 1          | 27-May-08       | 19-Jun-08   | 23.00 | 0.00004              |
| 3,460    | Jun-08        | 11    | 20    | 2          | 17-Jun-08       | 19-Jun-08   | 2.00  | 0.00001              |
| 3,461    | Jun-08        | 5     | 10    | 19         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,462    | Jun-08        | 4     | 10    | 2          | 3-Jun-08        | 9-Jun-08    | 6.00  | 0.00002              |
| 3,463    | Jun-08        | 15    | 10    | 17         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,464    | Jun-08        | 19    | 21    | 2          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,465    | Jun-08        | 16    | 10    | 1          | 16-Jun-08       | 23-Jun-08   | 7.00  | 0.00001              |
| 3,466    | Jun-08        | 3     | 10    | 15         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,467    | Jun-08        | 11    | 10    | 16         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,468    | Jun-08        | 8     | 2A    | 18         | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00006              |
| 3,469    | Jun-08        | 10    | 10    | 2          | 2-Jun-08        | 17-Jun-08   | 15.00 | 0.00005              |
| 3,470    | Jun-08        | 9     | 10    | 16         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,471    | Jun-08        | 12    | 11    | 1          | 19-Jun-08       | 26-Jun-08   | 7.00  | 0.00001              |
| 3,472    | Jun-08        | 14    | 10    | 4          | 23-Jun-08       | 30-Jun-08   | 7.00  | 0.00005              |
| 3,473    | Jun-08        | 19    | 40    | 2          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00002              |
| 3,474    | Jun-08        | 16    | 20    | 2          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,475    | Jun-08        | 9     | 2A    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,476    | Jun-08        | 6     | 10    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00000              |
| 3,477    | Jun-08        | 14    | 2A    | 1          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00001              |
| 3,478    | Jun-08        | 9     | 10    | 1          | 13-May-08       | 16-Jun-08   | 34.00 | 0.00006              |
| 3,479    | Jun-08        | 7     | 10    | 1,476      | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,480    | Jun-08        | 16    | 10    | 1          | 27-May-08       | 11-Jun-08   | 15.00 | 0.00002              |
| 3,481    | Jun-08        | 15    | 10    | 14         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,482    | Jun-08        | 14    | 20    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,483    | Jun-08        | 13    | 10    | 14         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,484    | Jun-08        | 12    | 20    | 7          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,485    | Jun-08        | 5     | 10    | 5          | 6-Jun-08        | 16-Jun-08   | 10.00 | 0.00008              |
| 3,486    | Jun-08        | 5     | 20    | 48         | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00016              |
| 3,487    | Jun-08        | 11    | 10    | 23         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,488    | Jun-08        | 10    | 20    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,489    | Jun-08        | 16    | 10    | 3,066      | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.01008              |
| 3,490    | Jun-08        | 7     | 11    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,491    | Jun-08        | 9     | 10    | 9          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,492    | Jun-08        | 8     | 20    | 2          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,493    | Jun-08        | 5     | 30    | 2          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,494    | Jun-08        | 16    | 10    | 1          | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00001              |
| 3,495    | Jun-08        | 2     | 11    | 78         | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00026              |
| 3,496    | Jun-08        | 5     | 10    | 3          | 27-May-08       | 10-Jun-08   | 14.00 | 0.00007              |
| 3,497    | Jun-08        | 17    | 2A    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,498    | Jun-08        | 3     | 10    | 1          | 3-Jun-08        | 17-Jun-08   | 14.00 | 0.00002              |
| 3,499    | Jun-08        | 18    | 10    | 1          | 3-Jun-08        | 10-Jun-08   | 7.00  | 0.00001              |
| 3,500    | Jun-08        | 3     | 20    | 8          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00004              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,501    | Jun-08        | 4     | 20    | 1          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00001              |
| 3,502    | Jun-08        | 15    | 10    | 2          | 18-Jun-08       | 24-Jun-08   | 6.00  | 0.00002              |
| 3,503    | Jun-08        | 12    | 20    | 3          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,504    | Jun-08        | 7     | 10    | 3          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,505    | Jun-08        | 2     | 10    | 1          | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00000              |
| 3,506    | Jun-08        | 11    | 11    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,507    | Jun-08        | 8     | 10    | 2          | 5-Jun-08        | 13-Jun-08   | 8.00  | 0.00003              |
| 3,508    | Jun-08        | 2     | 20    | 158        | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00026              |
| 3,509    | Jun-08        | 13    | 10    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,510    | Jun-08        | 16    | 20    | 2          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,511    | Jun-08        | 5     | 10    | 1          | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00001              |
| 3,512    | Jun-08        | 5     | 11    | 1          | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00000              |
| 3,513    | Jun-08        | 19    | 10    | 1          | 10-Jun-08       | 23-Jun-08   | 13.00 | 0.00002              |
| 3,514    | Jun-08        | 11    | 10    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 3,515    | Jun-08        | 7     | 40    | 3          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00001              |
| 3,516    | Jun-08        | 14    | 20    | 2          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,517    | Jun-08        | 13    | 30    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,518    | Jun-08        | 9     | 10    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 3,519    | Jun-08        | 4     | 10    | 2          | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00002              |
| 3,520    | Jun-08        | 17    | 10    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 3,521    | Jun-08        | 17    | 10    | 1          | 16-Jun-08       | 26-Jun-08   | 10.00 | 0.00002              |
| 3,522    | Jun-08        | 5     | 10    | 1          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00000              |
| 3,523    | Jun-08        | 9     | 2A    | 251        | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00206              |
| 3,524    | Jun-08        | 19    | 49    | 1          | 27-May-08       | 12-Jun-08   | 16.00 | 0.00003              |
| 3,525    | Jun-08        | 15    | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 3,526    | Jun-08        | 18    | 20    | 3          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,527    | Jun-08        | 2     | 10    | 23         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,528    | Jun-08        | 1     | 20    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,529    | Jun-08        | 3     | 10    | 3          | 6-Jun-08        | 13-Jun-08   | 7.00  | 0.00003              |
| 3,530    | Jun-08        | 3     | 10    | 1          | 4-Jun-08        | 20-Jun-08   | 16.00 | 0.00003              |
| 3,531    | Jun-08        | 11    | 10    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 3,532    | Jun-08        | 13    | 11    | 2          | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00001              |
| 3,533    | Jun-08        | 6     | 10    | 28         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,534    | Jun-08        | 18    | 40    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,535    | Jun-08        | 14    | 10    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00000              |
| 3,536    | Jun-08        | 1     | 2A    | 31         | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00010              |
| 3,537    | Jun-08        | 15    | 10    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,538    | Jun-08        | 4     | 10    | 13         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,539    | Jun-08        | 2     | 10    | 1          | 16-May-08       | 6-Jun-08    | 21.00 | 0.00003              |
| 3,540    | Jun-08        | 1     | 20    | 2          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,541    | Jun-08        | 12    | 10    | 1,709      | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,542    | Jun-08        | 16    | 20    | 1          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00001              |
| 3,543    | Jun-08        | 12    | 10    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00000              |
| 3,544    | Jun-08        | 7     | 30    | 5          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00002              |
| 3,545    | Jun-08        | 13    | 20    | 210        | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00035              |
| 3,546    | Jun-08        | 14    | 10    | 1          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,547    | Jun-08        | 18    | 10    | 1          | 9-Jun-08        | 27-Jun-08   | 18.00 | 0.00003              |
| 3,548    | Jun-08        | 10    | 10    | 13         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,549    | Jun-08        | 17    | 30    | 4          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00001              |
| 3,550    | Jun-08        | 8     | 10    | 9          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,551    | Jun-08        | 10    | 2A    | 7          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00005              |
| 3,552    | Jun-08        | 3     | 2A    | 1          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00000              |
| 3,553    | Jun-08        | 11    | 10    | 1          | 7-Jun-08        | 9-Jun-08    | 2.00  | 0.00000              |
| 3,554    | Jun-08        | 4     | 10    | 19         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,555    | Jun-08        | 14    | 10    | 17         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,556    | Jun-08        | 9     | 10    | 2          | 5-Jun-08        | 16-Jun-08   | 11.00 | 0.00004              |
| 3,557    | Jun-08        | 99    | 30    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,558    | Jun-08        | 3     | 60    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,559    | Jun-08        | 2     | 10    | 18         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,560    | Jun-08        | 1     | 10    | 1          | 10-Jun-08       | 16-Jun-08   | 6.00  | 0.00001              |
| 3,561    | Jun-08        | 10    | 10    | 8          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,562    | Jun-08        | 5     | 60    | 1          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,563    | Jun-08        | 8     | 10    | 8          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,564    | Jun-08        | 19    | 10    | 867        | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00427              |
| 3,565    | Jun-08        | 11    | 10    | 1          | 14-May-08       | 11-Jun-08   | 28.00 | 0.00005              |
| 3,566    | Jun-08        | 3     | 40    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,567    | Jun-08        | 5     | 10    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00000              |
| 3,568    | Jun-08        | 6     | 10    | 30         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,569    | Jun-08        | 1     | 10    | 2          | 21-May-08       | 4-Jun-08    | 14.00 | 0.00005              |
| 3,570    | Jun-08        | 14    | 10    | 8          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,571    | Jun-08        | 15    | 11    | 8          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00001              |
| 3,572    | Jun-08        | 10    | 11    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,573    | Jun-08        | 19    | 22    | 4          | 23-Jun-08       | 30-Jun-08   | 7.00  | 0.00005              |
| 3,574    | Jun-08        | 12    | 10    | 6          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,575    | Jun-08        | 11    | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,576    | Jun-08        | 8     | 11    | 2          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,577    | Jun-08        | 8     | 11    | 8          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00004              |
| 3,578    | Jun-08        | 4     | 10    | 1          | 8-Jun-08        | 9-Jun-08    | 1.00  | 0.00000              |
| 3,579    | Jun-08        | 9     | 20    | 2          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,580    | Jun-08        | 99    | 31    | 1          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00001              |
| 3,581    | Jun-08        | 17    | 20    | 1          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,582    | Jun-08        | 10    | 10    | 21         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,583    | Jun-08        | 15    | 10    | 39         | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.00013              |
| 3,584    | Jun-08        | 14    | 11    | 8          | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00007              |
| 3,585    | Jun-08        | 10    | 10    | 5          | 17-Jun-08       | 23-Jun-08   | 6.00  | 0.00005              |
| 3,586    | Jun-08        | 8     | 10    | 18         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,587    | Jun-08        | 15    | 20    | 107        | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,588    | Jun-08        | 10    | 10    | 2          | 7-Jun-08        | 17-Jun-08   | 10.00 | 0.00003              |
| 3,589    | Jun-08        | 4     | 11    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,590    | Jun-08        | 19    | 60    | 1          | 30-May-08       | 4-Jun-08    | 5.00  | 0.00001              |
| 3,591    | Jun-08        | 8     | 20    | 291        | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00096              |
| 3,592    | Jun-08        | 19    | 10    | 1          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00000              |
| 3,593    | Jun-08        | 6     | 10    | 2          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,594    | Jun-08        | 9     | 20    | 3          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,595    | Jun-08        | 14    | 20    | 211        | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00139              |
| 3,596    | Jun-08        | 1     | 10    | 1          | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00000              |
| 3,597    | Jun-08        | 10    | 11    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,598    | Jun-08        | 4     | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,599    | Jun-08        | 1     | 20    | 9          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00001              |
| 3,600    | Jun-08        | 12    | 10    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,601    | Jun-08        | 1     | 30    | 3          | 30-May-08       | 4-Jun-08    | 5.00  | 0.00002              |
| 3,602    | Jun-08        | 13    | 10    | 9          | 16-Jun-08       | 20-Jun-08   | 4.00  | 0.00006              |
| 3,603    | Jun-08        | 19    | 40    | 5          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00004              |
| 3,604    | Jun-08        | 19    | 31    | 2          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00001              |
| 3,605    | Jun-08        | 2     | 10    | 1          | 2-May-08        | 6-Jun-08    | 35.00 | 0.00006              |
| 3,606    | Jun-08        | 6     | 10    | 1          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00000              |
| 3,607    | Jun-08        | 14    | 10    | 3          | 22-May-08       | 3-Jun-08    | 12.00 | 0.00006              |
| 3,608    | Jun-08        | 13    | 20    | 3          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,609    | Jun-08        | 99    | 31    | 21         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,610    | Jun-08        | 1     | 10    | 2          | 9-May-08        | 4-Jun-08    | 26.00 | 0.00009              |
| 3,611    | Jun-08        | 8     | 31    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,612    | Jun-08        | 5     | 20    | 1          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 3,613    | Jun-08        | 19    | 10    | 1          | 13-May-08       | 9-Jun-08    | 27.00 | 0.00004              |
| 3,614    | Jun-08        | 10    | 10    | 1          | 12-Jun-08       | 26-Jun-08   | 14.00 | 0.00002              |
| 3,615    | Jun-08        | 19    | 20    | 8          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,616    | Jun-08        | 4     | 10    | 3          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00001              |
| 3,617    | Jun-08        | 4     | 10    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 3,618    | Jun-08        | 18    | 10    | 1          | 23-May-08       | 4-Jun-08    | 12.00 | 0.00002              |
| 3,619    | Jun-08        | 14    | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 3,620    | Jun-08        | 4     | 40    | 4          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00002              |
| 3,621    | Jun-08        | 10    | 30    | 10         | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00002              |
| 3,622    | Jun-08        | 17    | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,623    | Jun-08        | 1     | 10    | 9          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,624    | Jun-08        | 3     | 30    | 7          | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00003              |
| 3,625    | Jun-08        | 10    | 10    | 2          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 3,626    | Jun-08        | 15    | 10    | 2          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00001              |
| 3,627    | Jun-08        | 16    | 10    | 1          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00001              |
| 3,628    | Jun-08        | 8     | 10    | 3          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 3,629    | Jun-08        | 18    | 10    | 2,621      | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00431              |
| 3,630    | Jun-08        | 5     | 10    | 21         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,631    | Jun-08        | 12    | 11    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,632    | Jun-08        | 99    | 20    | 1          | 7-May-08        | 2-Jun-08    | 26.00 | 0.00004              |
| 3,633    | Jun-08        | 12    | 20    | 3          | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.00001              |
| 3,634    | Jun-08        | 13    | 10    | 1          | 11-Jun-08       | 23-Jun-08   | 12.00 | 0.00002              |
| 3,635    | Jun-08        | 6     | 10    | 2,477      | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00407              |
| 3,636    | Jun-08        | 13    | 2A    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,637    | Jun-08        | 14    | 10    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,638    | Jun-08        | 3     | 10    | 10         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,639    | Jun-08        | 11    | 10    | 19         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,640    | Jun-08        | 15    | 20    | 1          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00001              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,641    | Jun-08        | 16    | 2A    | 238        | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00196              |
| 3,642    | Jun-08        | 9     | 10    | 21         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,643    | Jun-08        | 10    | 20    | 2          | 20-Jun-08       | 27-Jun-08   | 7.00  | 0.00002              |
| 3,644    | Jun-08        | 12    | 20    | 33         | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00005              |
| 3,645    | Jun-08        | 13    | 10    | 1          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,646    | Jun-08        | 5     | 10    | 7,744      | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.06364              |
| 3,647    | Jun-08        | 18    | 10    | 1          | 23-May-08       | 23-Jun-08   | 31.00 | 0.00005              |
| 3,648    | Jun-08        | 7     | 10    | 6          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,649    | Jun-08        | 9     | 20    | 763        | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00627              |
| 3,650    | Jun-08        | 19    | 20    | 1          | 29-May-08       | 3-Jun-08    | 5.00  | 0.00001              |
| 3,651    | Jun-08        | 1     | 2A    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 3,652    | Jun-08        | 3     | 10    | 17         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,653    | Jun-08        | 1     | 20    | 2          | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00002              |
| 3,654    | Jun-08        | 8     | 10    | 1          | 7-Jun-08        | 9-Jun-08    | 2.00  | 0.00000              |
| 3,655    | Jun-08        | 13    | 10    | 14         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,656    | Jun-08        | 3     | 20    | 1          | 3-Jun-08        | 10-Jun-08   | 7.00  | 0.00001              |
| 3,657    | Jun-08        | 14    | 10    | 1          | 16-Jun-08       | 23-Jun-08   | 7.00  | 0.00001              |
| 3,658    | Jun-08        | 1     | 10    | 32         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,659    | Jun-08        | 7     | 10    | 8          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,660    | Jun-08        | 7     | 10    | 1          | 3-Jun-08        | 12-Jun-08   | 9.00  | 0.00001              |
| 3,661    | Jun-08        | 18    | 10    | 245        | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00121              |
| 3,662    | Jun-08        | 13    | 30    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00000              |
| 3,663    | Jun-08        | 1     | 20    | 503        | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00165              |
| 3,664    | Jun-08        | 10    | 11    | 12         | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00010              |
| 3,665    | Jun-08        | 18    | 40    | 7          | 24-Jun-08       | 27-Jun-08   | 3.00  | 0.00003              |
| 3,666    | Jun-08        | 5     | 10    | 24         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,667    | Jun-08        | 4     | 10    | 1          | 11-Jun-08       | 17-Jun-08   | 6.00  | 0.00001              |
| 3,668    | Jun-08        | 12    | 20    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,669    | Jun-08        | 13    | 10    | 16         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,670    | Jun-08        | 14    | 11    | 2          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,671    | Jun-08        | 11    | 10    | 15         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,672    | Jun-08        | 10    | 20    | 2          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,673    | Jun-08        | 16    | 20    | 1          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00001              |
| 3,674    | Jun-08        | 19    | 20    | 3          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 3,675    | Jun-08        | 9     | 10    | 13         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,676    | Jun-08        | 8     | 20    | 6          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,677    | Jun-08        | 8     | 10    | 1          | 12-Jun-08       | 18-Jun-08   | 6.00  | 0.00001              |
| 3,678    | Jun-08        | 11    | 2A    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,679    | Jun-08        | 8     | 10    | 1          | 10-Jun-08       | 25-Jun-08   | 15.00 | 0.00002              |
| 3,680    | Jun-08        | 10    | 20    | 294        | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00193              |
| 3,681    | Jun-08        | 3     | 2A    | 5          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00001              |
| 3,682    | Jun-08        | 6     | 20    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,683    | Jun-08        | 7     | 10    | 10         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,684    | Jun-08        | 1     | 10    | 1          | 11-Jun-08       | 30-Jun-08   | 19.00 | 0.00003              |
| 3,685    | Jun-08        | 14    | 20    | 2          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,686    | Jun-08        | 15    | 10    | 1          | 9-Jun-08        | 24-Jun-08   | 15.00 | 0.00002              |
| 3,687    | Jun-08        | 19    | 60    | 10         | 28-May-08       | 2-Jun-08    | 5.00  | 0.00008              |
| 3,688    | Jun-08        | 8     | 10    | 2          | 21-May-08       | 13-Jun-08   | 23.00 | 0.00008              |
| 3,689    | Jun-08        | 7     | 20    | 1          | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00000              |
| 3,690    | Jun-08        | 18    | 10    | 1          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00000              |
| 3,691    | Jun-08        | 13    | 10    | 209        | 18-Jun-08       | 24-Jun-08   | 6.00  | 0.00206              |
| 3,692    | Jun-08        | 10    | 20    | 7          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,693    | Jun-08        | 12    | 2A    | 200        | 16-Jun-08       | 19-Jun-08   | 3.00  | 0.00099              |
| 3,694    | Jun-08        | 5     | 10    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,695    | Jun-08        | 18    | 20    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,696    | Jun-08        | 13    | 20    | 2          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00001              |
| 3,697    | Jun-08        | 14    | 10    | 2          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00001              |
| 3,698    | Jun-08        | 12    | 20    | 1          | 11-Jun-08       | 19-Jun-08   | 8.00  | 0.00001              |
| 3,699    | Jun-08        | 3     | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,700    | Jun-08        | 11    | 10    | 2,931      | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00482              |
| 3,701    | Jun-08        | 9     | 10    | 1          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,702    | Jun-08        | 8     | 10    | 1          | 31-Mar-08       | 4-Jun-08    | 65.00 | 0.00011              |
| 3,703    | Jun-08        | 17    | 10    | 1          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00001              |
| 3,704    | Jun-08        | 3     | 11    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,705    | Jun-08        | 11    | 30    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,706    | Jun-08        | 16    | 30    | 5          | 23-Jun-08       | 25-Jun-08   | 2.00  | 0.00002              |
| 3,707    | Jun-08        | 18    | 10    | 1          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00000              |
| 3,708    | Jun-08        | 1     | 10    | 1          | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00001              |
| 3,709    | Jun-08        | 99    | 2A    | 11         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00007              |
| 3,710    | Jun-08        | 4     | 20    | 1          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,711    | Jun-08        | 18    | 20    | 4          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,712    | Jun-08        | 17    | 11    | 50         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,713    | Jun-08        | 19    | 10    | 2,236      | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,714    | Jun-08        | 5     | 11    | 23         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,715    | Jun-08        | 7     | 10    | 1          | 8-Jun-08        | 20-Jun-08   | 12.00 | 0.00002              |
| 3,716    | Jun-08        | 1     | 2A    | 1          | 3-Jun-08        | 10-Jun-08   | 7.00  | 0.00001              |
| 3,717    | Jun-08        | 11    | 11    | 8          | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00003              |
| 3,718    | Jun-08        | 17    | 10    | 146        | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00024              |
| 3,719    | Jun-08        | 2     | 40    | 3          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,720    | Jun-08        | 4     | 10    | 16         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,721    | Jun-08        | 12    | 10    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00000              |
| 3,722    | Jun-08        | 12    | 10    | 1          | 11-Jun-08       | 23-Jun-08   | 12.00 | 0.00002              |
| 3,723    | Jun-08        | 5     | 10    | 90         | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00015              |
| 3,724    | Jun-08        | 4     | 2A    | 1          | 30-May-08       | 9-Jun-08    | 10.00 | 0.00002              |
| 3,725    | Jun-08        | 17    | 11    | 1          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,726    | Jun-08        | 4     | 2A    | 2          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00001              |
| 3,727    | Jun-08        | 19    | 2A    | 3          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00001              |
| 3,728    | Jun-08        | 2     | 10    | 5          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,729    | Jun-08        | 7     | 60    | 1          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00000              |
| 3,730    | Jun-08        | 10    | 10    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00000              |
| 3,731    | Jun-08        | 14    | 11    | 1          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00000              |
| 3,732    | Jun-08        | 10    | 10    | 18         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,733    | Jun-08        | 14    | 11    | 1          | 18-Jun-08       | 26-Jun-08   | 8.00  | 0.00001              |
| 3,734    | Jun-08        | 10    | 10    | 20         | 17-Jun-08       | 26-Jun-08   | 9.00  | 0.00030              |
| 3,735    | Jun-08        | 8     | 10    | 70         | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00035              |
| 3,736    | Jun-08        | 8     | 10    | 29         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,737    | Jun-08        | 11    | 10    | 1          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 3,738    | Jun-08        | 10    | 10    | 6          | 10-Jun-08       | 17-Jun-08   | 7.00  | 0.00007              |
| 3,739    | Jun-08        | 8     | 10    | 32         | 10-Jun-08       | 17-Jun-08   | 7.00  | 0.00037              |
| 3,740    | Jun-08        | 18    | 10    | 1          | 28-May-08       | 4-Jun-08    | 7.00  | 0.00001              |
| 3,741    | Jun-08        | 4     | 10    | 1          | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.00001              |
| 3,742    | Jun-08        | 99    | 33    | 1          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 3,743    | Jun-08        | 6     | 10    | 9          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,744    | Jun-08        | 18    | 20    | 8          | 29-May-08       | 3-Jun-08    | 5.00  | 0.00007              |
| 3,745    | Jun-08        | 2     | 10    | 10         | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,746    | Jun-08        | 12    | 10    | 16         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,747    | Jun-08        | 15    | 10    | 1          | 22-May-08       | 17-Jun-08   | 26.00 | 0.00004              |
| 3,748    | Jun-08        | 12    | 2A    | 2          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,749    | Jun-08        | 5     | 10    | 1          | 14-Jun-08       | 16-Jun-08   | 2.00  | 0.00000              |
| 3,750    | Jun-08        | 6     | 10    | 1          | 30-May-08       | 5-Jun-08    | 6.00  | 0.00001              |
| 3,751    | Jun-08        | 6     | 10    | 12         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,752    | Jun-08        | 17    | 10    | 1          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00000              |
| 3,753    | Jun-08        | 12    | 30    | 2          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,754    | Jun-08        | 6     | 2A    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,755    | Jun-08        | 16    | 2A    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,756    | Jun-08        | 4     | 10    | 37         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,757    | Jun-08        | 12    | 10    | 9          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,758    | Jun-08        | 16    | 20    | 389        | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00320              |
| 3,759    | Jun-08        | 9     | 20    | 78         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,760    | Jun-08        | 12    | 2A    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,761    | Jun-08        | 10    | 10    | 12         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,762    | Jun-08        | 6     | 10    | 1          | 9-May-08        | 10-Jun-08   | 32.00 | 0.00005              |
| 3,763    | Jun-08        | 19    | 21    | 1          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00001              |
| 3,764    | Jun-08        | 8     | 10    | 1,537      | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,765    | Jun-08        | 10    | 2A    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,766    | Jun-08        | 11    | 10    | 1          | 14-May-08       | 6-Jun-08    | 23.00 | 0.00004              |
| 3,767    | Jun-08        | 6     | 10    | 13         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,768    | Jun-08        | 19    | 20    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,769    | Jun-08        | 19    | 30    | 111        | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00055              |
| 3,770    | Jun-08        | 6     | 20    | 5          | 11-Jun-08       | 13-Jun-08   | 2.00  | 0.00002              |
| 3,771    | Jun-08        | 10    | 11    | 41         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,772    | Jun-08        | 17    | 10    | 2,540      | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00835              |
| 3,773    | Jun-08        | 12    | 10    | 1          | 18-Jun-08       | 24-Jun-08   | 6.00  | 0.00001              |
| 3,774    | Jun-08        | 8     | 11    | 1          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,775    | Jun-08        | 4     | 10    | 3          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,776    | Jun-08        | 3     | 20    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 3,777    | Jun-08        | 7     | 20    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,778    | Jun-08        | 13    | 10    | 3          | 29-May-08       | 23-Jun-08   | 25.00 | 0.00012              |
| 3,779    | Jun-08        | 12    | 20    | 71         | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00047              |
| 3,780    | Jun-08        | 3     | 11    | 41         | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00013              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,781    | Jun-08        | 4     | 10    | 1          | 4-Jun-08        | 18-Jun-08   | 14.00 | 0.00002              |
| 3,782    | Jun-08        | 10    | 10    | 182        | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00030              |
| 3,783    | Jun-08        | 16    | 10    | 18         | 19-Jun-08       | 25-Jun-08   | 6.00  | 0.00018              |
| 3,784    | Jun-08        | 8     | 10    | 5          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00001              |
| 3,785    | Jun-08        | 9     | 10    | 1          | 16-Jun-08       | 20-Jun-08   | 4.00  | 0.00001              |
| 3,786    | Jun-08        | 8     | 31    | 1          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00000              |
| 3,787    | Jun-08        | 16    | 10    | 1          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00001              |
| 3,788    | Jun-08        | 11    | 20    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,789    | Jun-08        | 17    | 10    | 1          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00000              |
| 3,790    | Jun-08        | 6     | 10    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 3,791    | Jun-08        | 3     | 20    | 333        | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00055              |
| 3,792    | Jun-08        | 9     | 20    | 2          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,793    | Jun-08        | 14    | 10    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 3,794    | Jun-08        | 17    | 20    | 3          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,795    | Jun-08        | 2     | 10    | 8          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00001              |
| 3,796    | Jun-08        | 18    | 10    | 25         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,797    | Jun-08        | 16    | 10    | 1          | 21-May-08       | 11-Jun-08   | 21.00 | 0.00003              |
| 3,798    | Jun-08        | 15    | 20    | 1          | 28-May-08       | 24-Jun-08   | 27.00 | 0.00004              |
| 3,799    | Jun-08        | 14    | 40    | 3          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00002              |
| 3,800    | Jun-08        | 12    | 20    | 932        | 16-Jun-08       | 19-Jun-08   | 3.00  | 0.00460              |
| 3,801    | Jun-08        | 14    | 11    | 2          | 23-Jun-08       | 27-Jun-08   | 4.00  | 0.00001              |
| 3,802    | Jun-08        | 3     | 10    | 6          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,803    | Jun-08        | 19    | 60    | 16         | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00013              |
| 3,804    | Jun-08        | 4     | 10    | 1          | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00000              |
| 3,805    | Jun-08        | 9     | 10    | 1,351      | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00666              |
| 3,806    | Jun-08        | 1     | 10    | 7          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,807    | Jun-08        | 9     | 2A    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,808    | Jun-08        | 7     | 10    | 1          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00000              |
| 3,809    | Jun-08        | 7     | 10    | 16         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,810    | Jun-08        | 10    | 10    | 1          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 3,811    | Jun-08        | 99    | 20    | 29         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00019              |
| 3,812    | Jun-08        | 10    | 20    | 8          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00001              |
| 3,813    | Jun-08        | 15    | 10    | 1          | 12-Jun-08       | 24-Jun-08   | 12.00 | 0.00002              |
| 3,814    | Jun-08        | 8     | 20    | 13         | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00002              |
| 3,815    | Jun-08        | 16    | 10    | 1          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 3,816    | Jun-08        | 2     | 2A    | 2          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00001              |
| 3,817    | Jun-08        | 5     | 10    | 7          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,818    | Jun-08        | 7     | 20    | 6          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00005              |
| 3,819    | Jun-08        | 14    | 10    | 1          | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00000              |
| 3,820    | Jun-08        | 4     | 11    | 5          | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00004              |
| 3,821    | Jun-08        | 1     | 10    | 210        | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,822    | Jun-08        | 6     | 10    | 1          | 7-Jun-08        | 9-Jun-08    | 2.00  | 0.00000              |
| 3,823    | Jun-08        | 11    | 10    | 14         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,824    | Jun-08        | 18    | 30    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 3,825    | Jun-08        | 9     | 10    | 11         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,826    | Jun-08        | 13    | 10    | 1          | 1-Apr-08        | 16-Jun-08   | 76.00 | 0.00012              |
| 3,827    | Jun-08        | 99    | 37    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,828    | Jun-08        | 6     | 30    | 4          | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00001              |
| 3,829    | Jun-08        | 5     | 10    | 10         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,830    | Jun-08        | 16    | 10    | 2          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00001              |
| 3,831    | Jun-08        | 12    | 20    | 1          | 29-May-08       | 19-Jun-08   | 21.00 | 0.00003              |
| 3,832    | Jun-08        | 12    | 20    | 2          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,833    | Jun-08        | 17    | 22    | 1          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,834    | Jun-08        | 19    | 20    | 103        | 30-May-08       | 2-Jun-08    | 3.00  | 0.00051              |
| 3,835    | Jun-08        | 4     | 20    | 662        | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00435              |
| 3,836    | Jun-08        | 3     | 10    | 25         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,837    | Jun-08        | 11    | 10    | 17         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,838    | Jun-08        | 5     | 30    | 19         | 5-Jun-08        | 10-Jun-08   | 5.00  | 0.00016              |
| 3,839    | Jun-08        | 10    | 20    | 7          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,840    | Jun-08        | 99    | 20    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,841    | Jun-08        | 16    | 10    | 1          | 5-Jun-08        | 25-Jun-08   | 20.00 | 0.00003              |
| 3,842    | Jun-08        | 9     | 10    | 11         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,843    | Jun-08        | 3     | 10    | 4          | 2-Jun-08        | 6-Jun-08    | 4.00  | 0.00003              |
| 3,844    | Jun-08        | 8     | 20    | 2          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,845    | Jun-08        | 7     | 10    | 11         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,846    | Jun-08        | 6     | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,847    | Jun-08        | 2     | 10    | 1          | 22-May-08       | 5-Jun-08    | 14.00 | 0.00002              |
| 3,848    | Jun-08        | 14    | 20    | 3          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,849    | Jun-08        | 16    | 11    | 19         | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00003              |
| 3,850    | Jun-08        | 5     | 10    | 16         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,851    | Jun-08        | 4     | 20    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,852    | Jun-08        | 5     | 10    | 1          | 17-Jun-08       | 23-Jun-08   | 6.00  | 0.00001              |
| 3,853    | Jun-08        | 13    | 2A    | 2          | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00001              |
| 3,854    | Jun-08        | 12    | 20    | 3          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,855    | Jun-08        | 12    | 10    | 1          | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00001              |
| 3,856    | Jun-08        | 5     | 10    | 1          | 5-Jun-08        | 24-Jun-08   | 19.00 | 0.00003              |
| 3,857    | Jun-08        | 18    | 10    | 1          | 3-Jun-08        | 27-Jun-08   | 24.00 | 0.00004              |
| 3,858    | Jun-08        | 15    | 11    | 3          | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00002              |
| 3,859    | Jun-08        | 6     | 20    | 380        | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00125              |
| 3,860    | Jun-08        | 11    | 10    | 1          | 18-Jun-08       | 24-Jun-08   | 6.00  | 0.00001              |
| 3,861    | Jun-08        | 1     | 40    | 2          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00001              |
| 3,862    | Jun-08        | 3     | 10    | 5          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00001              |
| 3,863    | Jun-08        | 16    | 20    | 42         | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,864    | Jun-08        | 19    | 10    | 52         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00034              |
| 3,865    | Jun-08        | 11    | 10    | 1          | 1-Jun-08        | 9-Jun-08    | 8.00  | 0.00001              |
| 3,866    | Jun-08        | 1     | 10    | 1          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00000              |
| 3,867    | Jun-08        | 4     | 20    | 14         | 6-Jun-08        | 12-Jun-08   | 6.00  | 0.00014              |
| 3,868    | Jun-08        | 15    | 10    | 1          | 19-Jun-08       | 25-Jun-08   | 6.00  | 0.00001              |
| 3,869    | Jun-08        | 7     | 10    | 2          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,870    | Jun-08        | 10    | 10    | 2          | 28-May-08       | 17-Jun-08   | 20.00 | 0.00007              |
| 3,871    | Jun-08        | 15    | 10    | 2          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00001              |
| 3,872    | Jun-08        | 10    | 20    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,873    | Jun-08        | 5     | 10    | 2          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 3,874    | Jun-08        | 2     | 20    | 20         | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00003              |
| 3,875    | Jun-08        | 8     | 20    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,876    | Jun-08        | 19    | 10    | 3          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,877    | Jun-08        | 13    | 10    | 2          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 3,878    | Jun-08        | 19    | 2A    | 1          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,879    | Jun-08        | 19    | 2A    | 1          | 15-Jun-08       | 30-Jun-08   | 15.00 | 0.00002              |
| 3,880    | Jun-08        | 18    | 20    | 4          | 23-Jun-08       | 27-Jun-08   | 4.00  | 0.00003              |
| 3,881    | Jun-08        | 1     | 10    | 2          | 2-Jun-08        | 3-Jun-08    | 1.00  | 0.00000              |
| 3,882    | Jun-08        | 17    | 10    | 37         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,883    | Jun-08        | 11    | 10    | 2          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 3,884    | Jun-08        | 9     | 10    | 1          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 3,885    | Jun-08        | 13    | 10    | 1          | 5-Jun-08        | 11-Jun-08   | 6.00  | 0.00001              |
| 3,886    | Jun-08        | 4     | 10    | 1          | 2-Jun-08        | 9-Jun-08    | 7.00  | 0.00001              |
| 3,887    | Jun-08        | 15    | 10    | 6          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00001              |
| 3,888    | Jun-08        | 19    | 10    | 60         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,889    | Jun-08        | 11    | 30    | 3          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,890    | Jun-08        | 18    | 20    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,891    | Jun-08        | 2     | 10    | 13         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,892    | Jun-08        | 17    | 22    | 7          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00001              |
| 3,893    | Jun-08        | 8     | 10    | 257        | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00127              |
| 3,894    | Jun-08        | 10    | 2A    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,895    | Jun-08        | 8     | 2A    | 181        | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00089              |
| 3,896    | Jun-08        | 11    | 10    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,897    | Jun-08        | 6     | 10    | 20         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,898    | Jun-08        | 6     | 10    | 2          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00001              |
| 3,899    | Jun-08        | 14    | 2A    | 318        | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00261              |
| 3,900    | Jun-08        | 13    | 11    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,901    | Jun-08        | 99    | 22    | 2          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,902    | Jun-08        | 7     | 10    | 1,950      | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00320              |
| 3,903    | Jun-08        | 15    | 10    | 1          | 30-May-08       | 6-Jun-08    | 7.00  | 0.00001              |
| 3,904    | Jun-08        | 8     | 10    | 1          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,905    | Jun-08        | 19    | 30    | 10         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,906    | Jun-08        | 4     | 10    | 9          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,907    | Jun-08        | 6     | 20    | 2          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00002              |
| 3,908    | Jun-08        | 4     | 2A    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,909    | Jun-08        | 13    | 10    | 2          | 10-Jun-08       | 20-Jun-08   | 10.00 | 0.00003              |
| 3,910    | Jun-08        | 5     | 10    | 1          | 7-Jun-08        | 9-Jun-08    | 2.00  | 0.00000              |
| 3,911    | Jun-08        | 10    | 10    | 15         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,912    | Jun-08        | 6     | 10    | 8,091      | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.06649              |
| 3,913    | Jun-08        | 2     | 2A    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,914    | Jun-08        | 8     | 10    | 17         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,915    | Jun-08        | 10    | 2A    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,916    | Jun-08        | 16    | 10    | 35         | 22-Jun-08       | 25-Jun-08   | 3.00  | 0.00017              |
| 3,917    | Jun-08        | 9     | 10    | 1          | 16-Jun-08       | 23-Jun-08   | 7.00  | 0.00001              |
| 3,918    | Jun-08        | 2     | 11    | 3          | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.00001              |
| 3,919    | Jun-08        | 4     | 10    | 5          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,920    | Jun-08        | 11    | 20    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
| (a)      | (b)           | (c)   | (d)   | (e)        | (f)             | (g)         | (h)   |                      |
| 3,921    | Jun-08        | 18    | 10    | 1          | 2-Jun-08        | 10-Jun-08   | 8.00  | 0.00001              |
| 3,922    | Jun-08        | 3     | 20    | 9          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00006              |
| 3,923    | Jun-08        | 15    | 10    | 2          | 17-Jun-08       | 24-Jun-08   | 7.00  | 0.00002              |
| 3,924    | Jun-08        | 2     | 10    | 15         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 3,925    | Jun-08        | 10    | 10    | 4          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,926    | Jun-08        | 15    | 20    | 1          | 16-Jun-08       | 30-Jun-08   | 14.00 | 0.00002              |
| 3,927    | Jun-08        | 8     | 10    | 13         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,928    | Jun-08        | 2     | 10    | 29         | 2-Jun-08        | 6-Jun-08    | 4.00  | 0.00019              |
| 3,929    | Jun-08        | 7     | 20    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,930    | Jun-08        | 19    | 49    | 1          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00001              |
| 3,931    | Jun-08        | 11    | 11    | 3          | 13-Jun-08       | 18-Jun-08   | 5.00  | 0.00002              |
| 3,932    | Jun-08        | 2     | 20    | 574        | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00189              |
| 3,933    | Jun-08        | 19    | 20    | 10         | 29-Jun-08       | 30-Jun-08   | 1.00  | 0.00002              |
| 3,934    | Jun-08        | 4     | 11    | 16         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 3,935    | Jun-08        | 6     | 10    | 22         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,936    | Jun-08        | 5     | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,937    | Jun-08        | 6     | 10    | 1          | 6-Jun-08        | 30-Jun-08   | 24.00 | 0.00004              |
| 3,938    | Jun-08        | 6     | 2A    | 1          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,939    | Jun-08        | 13    | 20    | 2          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 3,940    | Jun-08        | 15    | 10    | 1          | 21-May-08       | 3-Jun-08    | 13.00 | 0.00002              |
| 3,941    | Jun-08        | 12    | 10    | 1          | 19-Jun-08       | 30-Jun-08   | 11.00 | 0.00002              |
| 3,942    | Jun-08        | 4     | 10    | 15         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,943    | Jun-08        | 9     | 20    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 3,944    | Jun-08        | 17    | 20    | 2          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,945    | Jun-08        | 11    | 20    | 40         | 14-Jun-08       | 18-Jun-08   | 4.00  | 0.00026              |
| 3,946    | Jun-08        | 13    | 10    | 1          | 3-Jun-08        | 10-Jun-08   | 7.00  | 0.00001              |
| 3,947    | Jun-08        | 1     | 60    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 3,948    | Jun-08        | 6     | 10    | 1          | 19-May-08       | 11-Jun-08   | 23.00 | 0.00004              |
| 3,949    | Jun-08        | 5     | 20    | 22         | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00007              |
| 3,950    | Jun-08        | 15    | 10    | 153        | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00050              |
| 3,951    | Jun-08        | 2     | 10    | 1          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 3,952    | Jun-08        | 5     | 20    | 3          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,953    | Jun-08        | 99    | 23    | 6          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,954    | Jun-08        | 15    | 20    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 3,955    | Jun-08        | 16    | 40    | 3          | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00002              |
| 3,956    | Jun-08        | 18    | 10    | 141        | 29-May-08       | 2-Jun-08    | 4.00  | 0.00093              |
| 3,957    | Jun-08        | 9     | 40    | 2          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 3,958    | Jun-08        | 16    | 10    | 1          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00001              |
| 3,959    | Jun-08        | 13    | 11    | 8          | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.00004              |
| 3,960    | Jun-08        | 11    | 20    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,961    | Jun-08        | 6     | 10    | 2          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 3,962    | Jun-08        | 8     | 30    | 4          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 3,963    | Jun-08        | 9     | 20    | 2          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 3,964    | Jun-08        | 19    | 20    | 1          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,965    | Jun-08        | 14    | 10    | 1          | 10-Jun-08       | 23-Jun-08   | 13.00 | 0.00002              |
| 3,966    | Jun-08        | 7     | 20    | 2          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 3,967    | Jun-08        | 18    | 10    | 22         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 3,968    | Jun-08        | 12    | 10    | 1,703      | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00280              |
| 3,969    | Jun-08        | 15    | 20    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 3,970    | Jun-08        | 13    | 20    | 231        | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00076              |
| 3,971    | Jun-08        | 16    | 10    | 32         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,972    | Jun-08        | 10    | 10    | 2          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 3,973    | Jun-08        | 17    | 30    | 7          | 24-Jun-08       | 26-Jun-08   | 2.00  | 0.00002              |
| 3,974    | Jun-08        | 13    | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,975    | Jun-08        | 19    | 10    | 1          | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00000              |
| 3,976    | Jun-08        | 19    | 20    | 4          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 3,977    | Jun-08        | 10    | 2A    | 237        | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00195              |
| 3,978    | Jun-08        | 18    | 11    | 47         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 3,979    | Jun-08        | 14    | 10    | 2          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 3,980    | Jun-08        | 18    | 10    | 46         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 3,981    | Jun-08        | 16    | 30    | 1          | 19-Jun-08       | 25-Jun-08   | 6.00  | 0.00001              |
| 3,982    | Jun-08        | 1     | 10    | 25         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 3,983    | Jun-08        | 6     | 11    | 13         | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 3,984    | Jun-08        | 2     | 10    | 1          | 10-Jun-08       | 11-Jun-08   | 1.00  | 0.00000              |
| 3,985    | Jun-08        | 7     | 10    | 1          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00000              |
| 3,986    | Jun-08        | 10    | 10    | 1          | 4-Jun-08        | 5-Jun-08    | 1.00  | 0.00000              |
| 3,987    | Jun-08        | 3     | 40    | 2          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 3,988    | Jun-08        | 19    | 10    | 1,287      | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00846              |
| 3,989    | Jun-08        | 5     | 10    | 14         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 3,990    | Jun-08        | 5     | 11    | 99         | 6-Jun-08        | 10-Jun-08   | 4.00  | 0.00065              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 3,991    | Jun-08        | 6     | 10    | 164        | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00027              |
| 3,992    | Jun-08        | 7     | 10    | 2          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 3,993    | Jun-08        | 18    | 30    | 1          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 3,994    | Jun-08        | 19    | 20    | 3          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 3,995    | Jun-08        | 3     | 10    | 8          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 3,996    | Jun-08        | 19    | 20    | 1          | 15-Jun-08       | 30-Jun-08   | 15.00 | 0.00002              |
| 3,997    | Jun-08        | 14    | 60    | 1          | 19-Jun-08       | 23-Jun-08   | 4.00  | 0.00001              |
| 3,998    | Jun-08        | 11    | 10    | 8          | 11-Jun-08       | 18-Jun-08   | 7.00  | 0.00009              |
| 3,999    | Jun-08        | 17    | 20    | 12         | 24-Jun-08       | 30-Jun-08   | 6.00  | 0.00012              |
| 4,000    | Jun-08        | 5     | 10    | 12         | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00010              |
| 4,001    | Jun-08        | 4     | 10    | 8          | 5-Jun-08        | 16-Jun-08   | 11.00 | 0.00014              |
| 4,002    | Jun-08        | 99    | 31    | 1          | 28-May-08       | 2-Jun-08    | 5.00  | 0.00001              |
| 4,003    | Jun-08        | 7     | 10    | 13         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 4,004    | Jun-08        | 19    | 80    | 1          | 25-Jun-08       | 30-Jun-08   | 5.00  | 0.00001              |
| 4,005    | Jun-08        | 15    | 20    | 252        | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00041              |
| 4,006    | Jun-08        | 3     | 10    | 11         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 4,007    | Jun-08        | 16    | 10    | 1          | 23-May-08       | 18-Jun-08   | 26.00 | 0.00004              |
| 4,008    | Jun-08        | 10    | 20    | 3          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 4,009    | Jun-08        | 8     | 20    | 684        | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00337              |
| 4,010    | Jun-08        | 2     | 20    | 1          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00001              |
| 4,011    | Jun-08        | 8     | 10    | 1          | 1-Apr-08        | 5-Jun-08    | 65.00 | 0.00011              |
| 4,012    | Jun-08        | 1     | 10    | 19         | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 4,013    | Jun-08        | 14    | 20    | 531        | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00436              |
| 4,014    | Jun-08        | 7     | 10    | 11         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 4,015    | Jun-08        | 1     | 20    | 22         | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00007              |
| 4,016    | Jun-08        | 5     | 10    | 5          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 4,017    | Jun-08        | 4     | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,018    | Jun-08        | 12    | 10    | 1          | 4-Jun-08        | 19-Jun-08   | 15.00 | 0.00002              |
| 4,019    | Jun-08        | 13    | 2A    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 4,020    | Jun-08        | 3     | 10    | 15         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 4,021    | Jun-08        | 10    | 10    | 167        | 13-Jun-08       | 19-Jun-08   | 6.00  | 0.00165              |
| 4,022    | Jun-08        | 8     | 20    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 4,023    | Jun-08        | 4     | 40    | 6          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00004              |
| 4,024    | Jun-08        | 19    | 40    | 2          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00001              |
| 4,025    | Jun-08        | 1     | 10    | 3          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 4,026    | Jun-08        | 4     | 20    | 4          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 4,027    | Jun-08        | 15    | 10    | 1          | 30-May-08       | 9-Jun-08    | 10.00 | 0.00002              |
| 4,028    | Jun-08        | 2     | 10    | 2          | 5-Jun-08        | 13-Jun-08   | 8.00  | 0.00003              |
| 4,029    | Jun-08        | 9     | 60    | 2          | 11-Jun-08       | 16-Jun-08   | 5.00  | 0.00002              |
| 4,030    | Jun-08        | 11    | 11    | 92         | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 4,031    | Jun-08        | 18    | 10    | 3,401      | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.01118              |
| 4,032    | Jun-08        | 1     | 10    | 4          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00002              |
| 4,033    | Jun-08        | 8     | 20    | 1          | 3-Jun-08        | 3-Jun-08    | 0.00  | 0.00000              |
| 4,034    | Jun-08        | 19    | 10    | 13         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 4,035    | Jun-08        | 13    | 10    | 1          | 9-Jun-08        | 19-Jun-08   | 10.00 | 0.00002              |
| 4,036    | Jun-08        | 13    | 10    | 2          | 10-Jun-08       | 23-Jun-08   | 13.00 | 0.00004              |
| 4,037    | Jun-08        | 7     | 10    | 1          | 29-May-08       | 12-Jun-08   | 14.00 | 0.00002              |
| 4,038    | Jun-08        | 6     | 2A    | 1          | 3-Jun-08        | 11-Jun-08   | 8.00  | 0.00001              |
| 4,039    | Jun-08        | 17    | 10    | 9          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,040    | Jun-08        | 11    | 10    | 22         | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00004              |
| 4,041    | Jun-08        | 14    | 20    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 4,042    | Jun-08        | 9     | 2A    | 2          | 15-Jun-08       | 16-Jun-08   | 1.00  | 0.00000              |
| 4,043    | Jun-08        | 5     | 10    | 11         | 4-Jun-08        | 10-Jun-08   | 6.00  | 0.00011              |
| 4,044    | Jun-08        | 15    | 10    | 24         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 4,045    | Jun-08        | 6     | 40    | 4          | 9-Jun-08        | 11-Jun-08   | 2.00  | 0.00001              |
| 4,046    | Jun-08        | 15    | 10    | 2,488      | 20-Jun-08       | 24-Jun-08   | 4.00  | 0.01636              |
| 4,047    | Jun-08        | 19    | 30    | 10         | 29-May-08       | 2-Jun-08    | 4.00  | 0.00007              |
| 4,048    | Jun-08        | 10    | 10    | 1          | 6-Jun-08        | 9-Jun-08    | 3.00  | 0.00000              |
| 4,049    | Jun-08        | 3     | 10    | 4          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00001              |
| 4,050    | Jun-08        | 17    | 10    | 35         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 4,051    | Jun-08        | 10    | 60    | 1          | 13-Jun-08       | 17-Jun-08   | 4.00  | 0.00001              |
| 4,052    | Jun-08        | 7     | 10    | 1          | 2-Jun-08        | 12-Jun-08   | 10.00 | 0.00002              |
| 4,053    | Jun-08        | 18    | 10    | 2          | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00001              |
| 4,054    | Jun-08        | 19    | 30    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,055    | Jun-08        | 4     | 10    | 18         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 4,056    | Jun-08        | 14    | 60    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 4,057    | Jun-08        | 5     | 10    | 1          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 4,058    | Jun-08        | 6     | 10    | 3          | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00000              |
| 4,059    | Jun-08        | 19    | 10    | 17         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 4,060    | Jun-08        | 18    | 20    | 2          | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 4,061    | Jun-08        | 2     | 10    | 11         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 4,062    | Jun-08        | 10    | 2A    | 1          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 4,063    | Jun-08        | 16    | 10    | 2          | 13-Jun-08       | 25-Jun-08   | 12.00 | 0.00004              |
| 4,064    | Jun-08        | 9     | 10    | 5          | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00001              |
| 4,065    | Jun-08        | 9     | 10    | 1          | 9-Jun-08        | 16-Jun-08   | 7.00  | 0.00001              |
| 4,066    | Jun-08        | 4     | 10    | 1          | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00001              |
| 4,067    | Jun-08        | 3     | 2A    | 11         | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00004              |
| 4,068    | Jun-08        | 10    | 20    | 439        | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00361              |
| 4,069    | Jun-08        | 6     | 10    | 18         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 4,070    | Jun-08        | 8     | 20    | 10         | 12-Jun-08       | 17-Jun-08   | 5.00  | 0.00008              |
| 4,071    | Jun-08        | 13    | 11    | 75         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 4,072    | Jun-08        | 8     | 30    | 5          | 13-Jun-08       | 16-Jun-08   | 3.00  | 0.00002              |
| 4,073    | Jun-08        | 14    | 20    | 21         | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00003              |
| 4,074    | Jun-08        | 2     | 10    | 670        | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 4,075    | Jun-08        | 13    | 10    | 2          | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00001              |
| 4,076    | Jun-08        | 2     | 2A    | 1          | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 4,077    | Jun-08        | 8     | 10    | 1          | 20-May-08       | 13-Jun-08   | 24.00 | 0.00004              |
| 4,078    | Jun-08        | 7     | 20    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 4,079    | Jun-08        | 7     | 20    | 1          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00000              |
| 4,080    | Jun-08        | 9     | 11    | 2          | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00000              |
| 4,081    | Jun-08        | 4     | 10    | 1          | 21-Apr-08       | 9-Jun-08    | 49.00 | 0.00008              |
| 4,082    | Jun-08        | 7     | 30    | 2          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 4,083    | Jun-08        | 14    | 10    | 2          | 28-May-08       | 23-Jun-08   | 26.00 | 0.00009              |
| 4,084    | Jun-08        | 5     | 20    | 1          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 4,085    | Jun-08        | 6     | 10    | 10         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 4,086    | Jun-08        | 19    | 22    | 29         | 27-Jun-08       | 30-Jun-08   | 3.00  | 0.00014              |
| 4,087    | Jun-08        | 11    | 10    | 2,109      | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00693              |
| 4,088    | Jun-08        | 16    | 10    | 1          | 20-Jun-08       | 27-Jun-08   | 7.00  | 0.00001              |
| 4,089    | Jun-08        | 18    | 10    | 1          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00000              |
| 4,090    | Jun-08        | 4     | 10    | 20         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 4,091    | Jun-08        | 3     | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,092    | Jun-08        | 6     | 30    | 4          | 6-Jun-08        | 11-Jun-08   | 5.00  | 0.00003              |
| 4,093    | Jun-08        | 9     | 20    | 1          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 4,094    | Jun-08        | 2     | 10    | 13         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 4,095    | Jun-08        | 1     | 20    | 2          | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 4,096    | Jun-08        | 7     | 11    | 8          | 9-Jun-08        | 12-Jun-08   | 3.00  | 0.00004              |
| 4,097    | Jun-08        | 7     | 20    | 2          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 4,098    | Jun-08        | 15    | 20    | 1          | 18-Jun-08       | 18-Jun-08   | 0.00  | 0.00000              |
| 4,099    | Jun-08        | 17    | 11    | 26         | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00004              |
| 4,100    | Jun-08        | 19    | 20    | 2          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 4,101    | Jun-08        | 14    | 10    | 1          | 1-Jun-08        | 23-Jun-08   | 22.00 | 0.00004              |
| 4,102    | Jun-08        | 10    | 10    | 1          | 13-May-08       | 3-Jun-08    | 21.00 | 0.00003              |
| 4,103    | Jun-08        | 2     | 40    | 6          | 3-Jun-08        | 5-Jun-08    | 2.00  | 0.00002              |
| 4,104    | Jun-08        | 17    | 20    | 27         | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 4,105    | Jun-08        | 18    | 10    | 21         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 4,106    | Jun-08        | 12    | 10    | 2          | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.00001              |
| 4,107    | Jun-08        | 4     | 2A    | 295        | 4-Jun-08        | 9-Jun-08    | 5.00  | 0.00242              |
| 4,108    | Jun-08        | 5     | 20    | 62         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 4,109    | Jun-08        | 14    | 11    | 28         | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00014              |
| 4,110    | Jun-08        | 16    | 10    | 12         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,111    | Jun-08        | 13    | 20    | 1          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |
| 4,112    | Jun-08        | 8     | 10    | 1          | 18-Jun-08       | 19-Jun-08   | 1.00  | 0.00000              |
| 4,113    | Jun-08        | 11    | 10    | 2          | 29-May-08       | 18-Jun-08   | 20.00 | 0.00007              |
| 4,114    | Jun-08        | 11    | 20    | 47         | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00015              |
| 4,115    | Jun-08        | 14    | 10    | 32         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 4,116    | Jun-08        | 4     | 10    | 18         | 4-Jun-08        | 10-Jun-08   | 6.00  | 0.00018              |
| 4,117    | Jun-08        | 9     | 10    | 1          | 20-May-08       | 16-Jun-08   | 27.00 | 0.00004              |
| 4,118    | Jun-08        | 9     | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 4,119    | Jun-08        | 17    | 20    | 2          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 4,120    | Jun-08        | 16    | 60    | 2          | 20-Jun-08       | 25-Jun-08   | 5.00  | 0.00002              |
| 4,121    | Jun-08        | 14    | 20    | 5          | 21-Jun-08       | 23-Jun-08   | 2.00  | 0.00002              |
| 4,122    | Jun-08        | 1     | 10    | 2          | 2-Jun-08        | 9-Jun-08    | 7.00  | 0.00002              |
| 4,123    | Jun-08        | 2     | 10    | 1          | 3-Jun-08        | 4-Jun-08    | 1.00  | 0.00000              |
| 4,124    | Jun-08        | 12    | 10    | 1          | 26-Jun-08       | 27-Jun-08   | 1.00  | 0.00000              |
| 4,125    | Jun-08        | 16    | 10    | 22         | 2-Jun-08        | 2-Jun-08    | 0.00  | 0.00000              |
| 4,126    | Jun-08        | 13    | 31    | 1          | 17-Jun-08       | 20-Jun-08   | 3.00  | 0.00000              |
| 4,127    | Jun-08        | 5     | 2A    | 1          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 4,128    | Jun-08        | 17    | 10    | 22         | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00014              |
| 4,129    | Jun-08        | 19    | 20    | 2          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 4,130    | Jun-08        | 1     | 10    | 1          | 11-May-08       | 4-Jun-08    | 24.00 | 0.00004              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 4,131    | Jun-08        | 3     | 10    | 18         | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 4,132    | Jun-08        | 16    | 2A    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 4,133    | Jun-08        | 8     | 11    | 1          | 12-Jun-08       | 12-Jun-08   | 0.00  | 0.00000              |
| 4,134    | Jun-08        | 4     | 10    | 2          | 11-Jun-08       | 12-Jun-08   | 1.00  | 0.00000              |
| 4,135    | Jun-08        | 13    | 40    | 15         | 18-Jun-08       | 20-Jun-08   | 2.00  | 0.00005              |
| 4,136    | Jun-08        | 5     | 10    | 1,742      | 9-Jun-08        | 10-Jun-08   | 1.00  | 0.00286              |
| 4,137    | Jun-08        | 18    | 10    | 19         | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 4,138    | Jun-08        | 12    | 10    | 1          | 5-Jun-08        | 6-Jun-08    | 1.00  | 0.00000              |
| 4,139    | Jun-08        | 1     | 10    | 4          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 4,140    | Jun-08        | 9     | 20    | 2          | 15-Jun-08       | 16-Jun-08   | 1.00  | 0.00000              |
| 4,141    | Jun-08        | 9     | 20    | 1          | 13-Jun-08       | 23-Jun-08   | 10.00 | 0.00002              |
| 4,142    | Jun-08        | 1     | 11    | 7          | 30-May-08       | 4-Jun-08    | 5.00  | 0.00006              |
| 4,143    | Jun-08        | 15    | 2A    | 194        | 19-Jun-08       | 24-Jun-08   | 5.00  | 0.00159              |
| 4,144    | Jun-08        | 10    | 10    | 1          | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00000              |
| 4,145    | Jun-08        | 8     | 10    | 1,663      | 12-Jun-08       | 13-Jun-08   | 1.00  | 0.00273              |
| 4,146    | Jun-08        | 2     | 10    | 1          | 7-Jun-08        | 9-Jun-08    | 2.00  | 0.00000              |
| 4,147    | Jun-08        | 5     | 10    | 16         | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 4,148    | Jun-08        | 1     | 10    | 2          | 30-May-08       | 5-Jun-08    | 6.00  | 0.00002              |
| 4,149    | Jun-08        | 1     | 10    | 20         | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 4,150    | Jun-08        | 19    | 30    | 64         | 26-Jun-08       | 30-Jun-08   | 4.00  | 0.00042              |
| 4,151    | Jun-08        | 11    | 2A    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 4,152    | Jun-08        | 6     | 20    | 3          | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 4,153    | Jun-08        | 10    | 11    | 34         | 16-Jun-08       | 17-Jun-08   | 1.00  | 0.00006              |
| 4,154    | Jun-08        | 17    | 10    | 6,493      | 23-Jun-08       | 26-Jun-08   | 3.00  | 0.03201              |
| 4,155    | Jun-08        | 12    | 10    | 1          | 17-Jun-08       | 24-Jun-08   | 7.00  | 0.00001              |
| 4,156    | Jun-08        | 7     | 20    | 1          | 21-May-08       | 12-Jun-08   | 22.00 | 0.00004              |
| 4,157    | Jun-08        | 12    | 20    | 3          | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00002              |
| 4,158    | Jun-08        | 13    | 10    | 1          | 6-Jun-08        | 20-Jun-08   | 14.00 | 0.00002              |
| 4,159    | Jun-08        | 3     | 11    | 5          | 3-Jun-08        | 6-Jun-08    | 3.00  | 0.00002              |
| 4,160    | Jun-08        | 5     | 10    | 10         | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 4,161    | Jun-08        | 4     | 20    | 4          | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 4,162    | Jun-08        | 17    | 10    | 1          | 19-Jun-08       | 20-Jun-08   | 1.00  | 0.00000              |
| 4,163    | Jun-08        | 16    | 10    | 3          | 18-Jun-08       | 25-Jun-08   | 7.00  | 0.00003              |
| 4,164    | Jun-08        | 3     | 10    | 16         | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 4,165    | Jun-08        | 2     | 20    | 1          | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,166    | Jun-08        | 8     | 10    | 1          | 16-Jun-08       | 18-Jun-08   | 2.00  | 0.00000              |
| 4,167    | Jun-08        | 12    | 60    | 1          | 16-Jun-08       | 19-Jun-08   | 3.00  | 0.00000              |
| 4,168    | Jun-08        | 10    | 20    | 58         | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 4,169    | Jun-08        | 8     | 20    | 2          | 17-Jun-08       | 17-Jun-08   | 0.00  | 0.00000              |
| 4,170    | Jun-08        | 1     | 10    | 15         | 20-Jun-08       | 20-Jun-08   | 0.00  | 0.00000              |
| 4,171    | Jun-08        | 19    | 2A    | 2          | 27-Jun-08       | 27-Jun-08   | 0.00  | 0.00000              |
| 4,172    | Jun-08        | 3     | 20    | 386        | 4-Jun-08        | 6-Jun-08    | 2.00  | 0.00127              |
| 4,173    | Jun-08        | 12    | 20    | 1          | 19-May-08       | 5-Jun-08    | 17.00 | 0.00003              |
| 4,174    | Jun-08        | 15    | 40    | 6          | 23-Jun-08       | 24-Jun-08   | 1.00  | 0.00001              |
| 4,175    | Jun-08        | 6     | 20    | 1          | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 4,176    | Jun-08        | 16    | 11    | 2          | 25-Jun-08       | 26-Jun-08   | 1.00  | 0.00000              |
| 4,177    | Jun-08        | 8     | 40    | 1          | 10-Jun-08       | 13-Jun-08   | 3.00  | 0.00000              |
| 4,178    | Jun-08        | 99    | 60    | 1          | 29-May-08       | 2-Jun-08    | 4.00  | 0.00001              |
| 4,179    | Jun-08        | 12    | 20    | 3          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 4,180    | Jun-08        | 14    | 40    | 2          | 18-Jun-08       | 23-Jun-08   | 5.00  | 0.00002              |
| 4,181    | Jun-08        | 13    | 10    | 1          | 5-Jun-08        | 9-Jun-08    | 4.00  | 0.00001              |
| 4,182    | Jun-08        | 19    | 10    | 28         | 9-Jun-08        | 9-Jun-08    | 0.00  | 0.00000              |
| 4,183    | Jun-08        | 18    | 20    | 1          | 19-Jun-08       | 19-Jun-08   | 0.00  | 0.00000              |
| 4,184    | Jun-08        | 19    | 31    | 1          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00000              |
| 4,185    | Jun-08        | 6     | 10    | 2          | 2-Jun-08        | 4-Jun-08    | 2.00  | 0.00001              |
| 4,186    | Jun-08        | 19    | 2A    | 1          | 6-Jun-08        | 6-Jun-08    | 0.00  | 0.00000              |
| 4,187    | Jun-08        | 19    | 10    | 1          | 3-Jun-08        | 30-Jun-08   | 27.00 | 0.00004              |
| 4,188    | Jun-08        | 16    | 10    | 4          | 25-Jun-08       | 27-Jun-08   | 2.00  | 0.00001              |
| 4,189    | Jun-08        | 3     | 10    | 2          | 17-Jun-08       | 18-Jun-08   | 1.00  | 0.00000              |
| 4,190    | Jun-08        | 17    | 10    | 18         | 16-Jun-08       | 16-Jun-08   | 0.00  | 0.00000              |
| 4,191    | Jun-08        | 16    | 20    | 3          | 26-Jun-08       | 26-Jun-08   | 0.00  | 0.00000              |
| 4,192    | Jun-08        | 9     | 10    | 2,043      | 12-Jun-08       | 16-Jun-08   | 4.00  | 0.01343              |
| 4,193    | Jun-08        | 17    | 2A    | 1          | 13-Jun-08       | 13-Jun-08   | 0.00  | 0.00000              |
| 4,194    | Jun-08        | 3     | 20    | 1          | 16-Jun-08       | 24-Jun-08   | 8.00  | 0.00001              |
| 4,195    | Jun-08        | 5     | 11    | 1          | 25-Jun-08       | 25-Jun-08   | 0.00  | 0.00000              |
| 4,196    | Jun-08        | 1     | 10    | 1          | 24-Jun-08       | 25-Jun-08   | 1.00  | 0.00000              |
| 4,197    | Jun-08        | 4     | 20    | 2          | 10-Jun-08       | 10-Jun-08   | 0.00  | 0.00000              |
| 4,198    | Jun-08        | 13    | 11    | 4          | 20-Jun-08       | 23-Jun-08   | 3.00  | 0.00002              |
| 4,199    | Jun-08        | 15    | 10    | 12         | 23-Jun-08       | 23-Jun-08   | 0.00  | 0.00000              |
| 4,200    | Jun-08        | 12    | 20    | 3          | 4-Jun-08        | 4-Jun-08    | 0.00  | 0.00000              |

**Atmos Energy Corporation-Tennessee**  
**Weighted Average Billing Lag - PBAN 50**  
**For Test Year Ended June 30, 2008**

| Line No. | Revenue Month | Cycle | Class | # of Bills | Meter Read Date | Bill Issued | Lag   | Weighted Average Lag |
|----------|---------------|-------|-------|------------|-----------------|-------------|-------|----------------------|
|          | (a)           | (b)   | (c)   | (d)        | (e)             | (f)         | (g)   | (h)                  |
| 4,201    | Jun-08        | 14    | 20    | 9          | 23-Jun-08       | 27-Jun-08   | 4.00  | 0.00006              |
| 4,202    | Jun-08        | 3     | 10    | 1          | 28-May-08       | 6-Jun-08    | 9.00  | 0.00001              |
| 4,203    | Jun-08        | 8     | 10    | 1          | 10-Jun-08       | 12-Jun-08   | 2.00  | 0.00000              |
| 4,204    | Jun-08        | 16    | 10    | 1          | 26-May-08       | 9-Jun-08    | 14.00 | 0.00002              |
| 4,205    | Jun-08        | 13    | 10    | 21         | 30-Jun-08       | 30-Jun-08   | 0.00  | 0.00000              |
| 4,206    | Jun-08        | 10    | 20    | 1          | 11-Jun-08       | 11-Jun-08   | 0.00  | 0.00000              |
| 4,207    | Jun-08        | 2     | 2A    | 255        | 2-Jun-08        | 5-Jun-08    | 3.00  | 0.00126              |
| 4,208    | Jun-08        | 19    | 60    | 4          | 30-May-08       | 2-Jun-08    | 3.00  | 0.00002              |
| 4,209    | Jun-08        | 19    | 10    | 17         | 24-Jun-08       | 24-Jun-08   | 0.00  | 0.00000              |
| 4,210    | Jun-08        | 13    | 10    | 2          | 20-Jun-08       | 24-Jun-08   | 4.00  | 0.00001              |
| 4,211    | Jun-08        | 17    | 20    | 1          | 28-May-08       | 3-Jun-08    | 6.00  | 0.00001              |
| 4,212    | Jun-08        | 13    | 10    | 3          | 17-Jun-08       | 27-Jun-08   | 10.00 | 0.00005              |
| 4,213    | Jun-08        | 16    | 20    | 2          | 5-Jun-08        | 5-Jun-08    | 0.00  | 0.00000              |
| 4,214    |               |       |       |            |                 |             |       |                      |
| 4,215    | TOTAL         |       |       | 608,444    |                 |             |       | 2.88                 |

**Atmos Energy Corporation-Tennessee** CWC WP 2-2  
**Revenue Lag Study - Daily Accts Receivable Balances for Mid-States (PBAN 50)**  
**For Test Year Ended June 30, 2008**

|    | <u>Date</u> | <u>Total</u>  | <u>Day of Week</u> |
|----|-------------|---------------|--------------------|
| 1  | 07/01/07    | 14,320,184.06 | Sunday             |
| 2  | 07/02/07    | 14,940,832.28 | Monday             |
| 3  | 07/03/07    | 14,013,800.00 | Tuesday            |
| 4  | 07/04/07    | 13,490,786.99 | Wednesday          |
| 5  | 07/05/07    | 13,460,309.94 | Thursday           |
| 6  | 07/06/07    | 13,609,034.98 | Friday             |
| 7  | 07/07/07    | 13,527,627.08 | Saturday           |
| 8  | 07/08/07    | 12,954,940.51 | Sunday             |
| 9  | 07/09/07    | 12,883,447.66 | Monday             |
| 10 | 07/10/07    | 13,118,534.35 | Tuesday            |
| 11 | 07/11/07    | 13,259,555.98 | Wednesday          |
| 12 | 07/12/07    | 13,221,440.47 | Thursday           |
| 13 | 07/13/07    | 13,305,965.74 | Friday             |
| 14 | 07/14/07    | 13,172,324.03 | Saturday           |
| 15 | 07/15/07    | 12,406,520.76 | Sunday             |
| 16 | 07/16/07    | 11,801,173.71 | Monday             |
| 17 | 07/17/07    | 11,465,967.02 | Tuesday            |
| 18 | 07/18/07    | 10,797,456.65 | Wednesday          |
| 19 | 07/19/07    | 10,830,029.07 | Thursday           |
| 20 | 07/20/07    | 10,814,151.20 | Friday             |
| 21 | 07/21/07    | 10,688,603.32 | Saturday           |
| 22 | 07/22/07    | 9,897,571.79  | Sunday             |
| 23 | 07/23/07    | 9,327,826.65  | Monday             |
| 24 | 07/24/07    | 10,598,894.79 | Tuesday            |
| 25 | 07/25/07    | 10,414,992.82 | Wednesday          |
| 26 | 07/26/07    | 10,427,432.78 | Thursday           |
| 27 | 07/27/07    | 10,566,791.69 | Friday             |
| 28 | 07/28/07    | 10,456,232.25 | Saturday           |
| 29 | 07/29/07    | 9,715,860.92  | Sunday             |
| 30 | 07/30/07    | 9,331,274.73  | Monday             |
| 31 | 07/31/07    | 11,161,894.68 | Tuesday            |
| 32 | 08/01/07    | 12,184,937.01 | Wednesday          |
| 33 | 08/02/07    | 11,622,908.69 | Thursday           |
| 34 | 08/03/07    | 11,106,582.60 | Friday             |
| 35 | 08/04/07    | 10,975,421.85 | Saturday           |
| 36 | 08/05/07    | 10,292,777.93 | Sunday             |
| 37 | 08/06/07    | 9,759,607.19  | Monday             |
| 38 | 08/07/07    | 9,874,985.56  | Tuesday            |
| 39 | 08/08/07    | 9,951,959.68  | Wednesday          |
| 40 | 08/09/07    | 10,159,497.55 | Thursday           |
| 41 | 08/10/07    | 10,321,576.80 | Friday             |
| 42 | 08/11/07    | 10,191,126.00 | Saturday           |
| 43 | 08/12/07    | 9,482,682.19  | Sunday             |
| 44 | 08/13/07    | 9,189,109.74  | Monday             |
| 45 | 08/14/07    | 9,012,389.52  | Tuesday            |
| 46 | 08/15/07    | 8,595,399.62  | Wednesday          |
| 47 | 08/16/07    | 8,528,847.28  | Thursday           |
| 48 | 08/17/07    | 8,077,207.14  | Friday             |
| 49 | 08/18/07    | 7,929,334.27  | Saturday           |
| 50 | 08/19/07    | 6,957,797.88  | Sunday             |
| 51 | 08/20/07    | 6,668,442.49  | Monday             |
| 52 | 08/21/07    | 6,412,840.48  | Tuesday            |
| 53 | 08/22/07    | 6,464,927.46  | Wednesday          |
| 54 | 08/23/07    | 6,674,616.40  | Thursday           |
| 55 | 08/24/07    | 6,787,481.83  | Friday             |
| 56 | 08/25/07    | 6,702,735.31  | Saturday           |
| 57 | 08/26/07    | 6,164,356.15  | Sunday             |
| 58 | 08/27/07    | 6,298,922.11  | Monday             |
| 59 | 08/28/07    | 6,330,378.99  | Tuesday            |
| 60 | 08/29/07    | 6,989,494.09  | Wednesday          |
| 61 | 08/30/07    | 7,667,941.14  | Thursday           |
| 62 | 08/31/07    | 9,492,330.47  | Friday             |

**Atmos Energy Corporation-Tennessee** CWC WP 2-2  
**Revenue Lag Study - Daily Accts Receivable Balances for Mid-States (PBAN 50)**  
**For Test Year Ended June 30, 2008**

|     | <u>Date</u> | <u>Total</u> | <u>Day of Week</u> |
|-----|-------------|--------------|--------------------|
| 63  | 09/01/07    | 9,396,766.04 | Saturday           |
| 64  | 09/02/07    | 8,331,268.31 | Sunday             |
| 65  | 09/03/07    | 7,900,778.97 | Monday             |
| 66  | 09/04/07    | 8,992,488.40 | Tuesday            |
| 67  | 09/05/07    | 8,904,779.92 | Wednesday          |
| 68  | 09/06/07    | 8,982,927.30 | Thursday           |
| 69  | 09/07/07    | 8,889,515.47 | Friday             |
| 70  | 09/08/07    | 8,836,280.33 | Saturday           |
| 71  | 09/09/07    | 8,298,943.14 | Sunday             |
| 72  | 09/10/07    | 8,496,111.32 | Monday             |
| 73  | 09/11/07    | 8,399,544.47 | Tuesday            |
| 74  | 09/12/07    | 8,191,297.61 | Wednesday          |
| 75  | 09/13/07    | 8,334,942.64 | Thursday           |
| 76  | 09/14/07    | 8,547,149.06 | Friday             |
| 77  | 09/15/07    | 8,475,358.75 | Saturday           |
| 78  | 09/16/07    | 7,601,432.71 | Sunday             |
| 79  | 09/17/07    | 7,067,327.53 | Monday             |
| 80  | 09/18/07    | 6,579,641.22 | Tuesday            |
| 81  | 09/19/07    | 6,199,776.23 | Wednesday          |
| 82  | 09/20/07    | 6,128,094.05 | Thursday           |
| 83  | 09/21/07    | 5,802,100.69 | Friday             |
| 84  | 09/22/07    | 5,740,088.99 | Saturday           |
| 85  | 09/23/07    | 4,905,225.87 | Sunday             |
| 86  | 09/24/07    | 4,478,930.02 | Monday             |
| 87  | 09/25/07    | 5,276,619.22 | Tuesday            |
| 88  | 09/26/07    | 5,401,238.71 | Wednesday          |
| 89  | 09/27/07    | 5,382,276.49 | Thursday           |
| 90  | 09/28/07    | 5,616,240.78 | Friday             |
| 91  | 09/29/07    | 5,577,852.06 | Saturday           |
| 92  | 09/30/07    | 4,709,088.40 | Sunday             |
| 93  | 10/01/07    | 6,583,258.82 | Monday             |
| 94  | 10/02/07    | 7,146,240.18 | Tuesday            |
| 95  | 10/03/07    | 6,627,028.20 | Wednesday          |
| 96  | 10/04/07    | 5,834,899.58 | Thursday           |
| 97  | 10/05/07    | 6,011,934.96 | Friday             |
| 98  | 10/06/07    | 5,989,702.61 | Saturday           |
| 99  | 10/07/07    | 5,586,170.53 | Sunday             |
| 100 | 10/08/07    | 5,776,431.39 | Monday             |
| 101 | 10/09/07    | 5,867,047.31 | Tuesday            |
| 102 | 10/10/07    | 6,060,653.19 | Wednesday          |
| 103 | 10/11/07    | 6,245,922.70 | Thursday           |
| 104 | 10/12/07    | 6,388,918.40 | Friday             |
| 105 | 10/13/07    | 6,366,126.22 | Saturday           |
| 106 | 10/14/07    | 5,562,866.87 | Sunday             |
| 107 | 10/15/07    | 5,471,820.21 | Monday             |
| 108 | 10/16/07    | 5,682,851.90 | Tuesday            |
| 109 | 10/17/07    | 5,361,913.98 | Wednesday          |
| 110 | 10/18/07    | 5,190,793.20 | Thursday           |
| 111 | 10/19/07    | 5,184,044.78 | Friday             |
| 112 | 10/20/07    | 5,162,209.66 | Saturday           |
| 113 | 10/21/07    | 4,384,467.13 | Sunday             |
| 114 | 10/22/07    | 4,040,397.44 | Monday             |
| 115 | 10/23/07    | 5,117,531.67 | Tuesday            |
| 116 | 10/24/07    | 5,243,781.01 | Wednesday          |
| 117 | 10/25/07    | 5,426,700.46 | Thursday           |
| 118 | 10/26/07    | 5,499,323.22 | Friday             |
| 119 | 10/27/07    | 5,486,071.90 | Saturday           |
| 120 | 10/28/07    | 4,556,418.08 | Sunday             |
| 121 | 10/29/07    | 4,599,823.87 | Monday             |
| 122 | 10/30/07    | 4,885,892.00 | Tuesday            |
| 123 | 10/31/07    | 7,388,008.10 | Wednesday          |
| 124 | 11/01/07    | 8,611,686.87 | Thursday           |
| 125 | 11/02/07    | 8,813,712.64 | Friday             |

**Atmos Energy Corporation-Tennessee** CWC WP 2-2  
**Revenue Lag Study - Daily Accts Receivable Balances for Mid-States (PBAN 50)**  
**For Test Year Ended June 30, 2008**

|     | <u>Date</u> | <u>Total</u>  | <u>Day of Week</u> |
|-----|-------------|---------------|--------------------|
| 126 | 11/03/07    | 8,811,965.97  | Saturday           |
| 127 | 11/04/07    | 8,094,608.07  | Sunday             |
| 128 | 11/05/07    | 8,293,674.25  | Monday             |
| 129 | 11/06/07    | 8,626,711.21  | Tuesday            |
| 130 | 11/07/07    | 9,062,821.08  | Wednesday          |
| 131 | 11/08/07    | 9,656,617.25  | Thursday           |
| 132 | 11/09/07    | 10,050,727.78 | Friday             |
| 133 | 11/10/07    | 10,039,747.39 | Saturday           |
| 134 | 11/11/07    | 9,039,653.70  | Sunday             |
| 135 | 11/12/07    | 9,206,561.25  | Monday             |
| 136 | 11/13/07    | 9,454,866.52  | Tuesday            |
| 137 | 11/14/07    | 9,514,342.99  | Wednesday          |
| 138 | 11/15/07    | 9,597,268.08  | Thursday           |
| 139 | 11/16/07    | 10,087,911.31 | Friday             |
| 140 | 11/17/07    | 10,073,112.50 | Saturday           |
| 141 | 11/18/07    | 8,780,943.77  | Sunday             |
| 142 | 11/19/07    | 9,214,821.76  | Monday             |
| 143 | 11/20/07    | 9,558,392.50  | Tuesday            |
| 144 | 11/21/07    | 9,789,267.72  | Wednesday          |
| 145 | 11/22/07    | 9,671,217.94  | Thursday           |
| 146 | 11/23/07    | 9,118,782.74  | Friday             |
| 147 | 11/24/07    | 9,112,079.21  | Saturday           |
| 148 | 11/25/07    | 7,778,280.70  | Sunday             |
| 149 | 11/26/07    | 8,228,589.55  | Monday             |
| 150 | 11/27/07    | 10,071,781.42 | Tuesday            |
| 151 | 11/28/07    | 11,166,261.95 | Wednesday          |
| 152 | 11/29/07    | 11,987,241.18 | Thursday           |
| 153 | 11/30/07    | 16,346,371.34 | Friday             |
| 154 | 12/01/07    | 16,337,146.25 | Saturday           |
| 155 | 12/02/07    | 14,778,503.76 | Sunday             |
| 156 | 12/03/07    | 16,004,875.14 | Monday             |
| 157 | 12/04/07    | 16,998,159.53 | Tuesday            |
| 158 | 12/05/07    | 17,863,808.05 | Wednesday          |
| 159 | 12/06/07    | 18,941,166.77 | Thursday           |
| 160 | 12/07/07    | 20,188,404.92 | Friday             |
| 161 | 12/08/07    | 20,178,823.18 | Saturday           |
| 162 | 12/09/07    | 18,737,120.97 | Sunday             |
| 163 | 12/10/07    | 19,940,933.49 | Monday             |
| 164 | 12/11/07    | 20,855,480.40 | Tuesday            |
| 165 | 12/12/07    | 21,302,242.29 | Wednesday          |
| 166 | 12/13/07    | 22,490,928.94 | Thursday           |
| 167 | 12/14/07    | 23,327,317.79 | Friday             |
| 168 | 12/15/07    | 23,317,507.20 | Saturday           |
| 169 | 12/16/07    | 21,371,094.20 | Sunday             |
| 170 | 12/17/07    | 21,710,971.45 | Monday             |
| 171 | 12/18/07    | 22,040,575.95 | Tuesday            |
| 172 | 12/19/07    | 23,020,032.63 | Wednesday          |
| 173 | 12/20/07    | 23,433,752.77 | Thursday           |
| 174 | 12/21/07    | 24,305,762.49 | Friday             |
| 175 | 12/22/07    | 24,296,457.35 | Saturday           |
| 176 | 12/23/07    | 21,859,750.66 | Sunday             |
| 177 | 12/24/07    | 20,928,016.33 | Monday             |
| 178 | 12/25/07    | 20,748,043.32 | Tuesday            |
| 179 | 12/26/07    | 20,562,121.89 | Wednesday          |
| 180 | 12/27/07    | 20,949,523.52 | Thursday           |
| 181 | 12/28/07    | 24,171,245.11 | Friday             |
| 182 | 12/29/07    | 24,163,972.23 | Saturday           |
| 183 | 12/30/07    | 22,033,850.92 | Sunday             |
| 184 | 12/31/07    | 23,411,174.27 | Monday             |
| 185 | 01/01/08    | 22,234,898.02 | Tuesday            |
| 186 | 01/02/08    | 28,366,521.21 | Wednesday          |
| 187 | 01/03/08    | 28,686,620.39 | Thursday           |
| 188 | 01/04/08    | 27,425,068.92 | Friday             |

**Atmos Energy Corporation-Tennessee** CWC WP 2-2  
**Revenue Lag Study - Daily Accts Receivable Balances for Mid-States (PBAN 50)**  
**For Test Year Ended June 30, 2008**

|     | <u>Date</u> | <u>Total</u>  | <u>Day of Week</u> |
|-----|-------------|---------------|--------------------|
| 189 | 01/05/08    | 27,422,274.43 | Saturday           |
| 190 | 01/06/08    | 25,720,399.10 | Sunday             |
| 191 | 01/07/08    | 26,497,291.05 | Monday             |
| 192 | 01/08/08    | 27,203,696.53 | Tuesday            |
| 193 | 01/09/08    | 28,701,492.47 | Wednesday          |
| 194 | 01/10/08    | 30,713,337.24 | Thursday           |
| 195 | 01/11/08    | 32,186,762.48 | Friday             |
| 196 | 01/12/08    | 32,177,216.24 | Saturday           |
| 197 | 01/13/08    | 29,382,917.97 | Sunday             |
| 198 | 01/14/08    | 31,021,304.91 | Monday             |
| 199 | 01/15/08    | 31,766,806.17 | Tuesday            |
| 200 | 01/16/08    | 32,028,317.00 | Wednesday          |
| 201 | 01/17/08    | 32,214,606.14 | Thursday           |
| 202 | 01/18/08    | 32,561,391.28 | Friday             |
| 203 | 01/19/08    | 32,555,857.37 | Saturday           |
| 204 | 01/20/08    | 29,771,681.23 | Sunday             |
| 205 | 01/21/08    | 31,058,274.51 | Monday             |
| 206 | 01/22/08    | 31,675,258.78 | Tuesday            |
| 207 | 01/23/08    | 33,220,306.16 | Wednesday          |
| 208 | 01/24/08    | 35,465,423.95 | Thursday           |
| 209 | 01/25/08    | 38,716,345.37 | Friday             |
| 210 | 01/26/08    | 38,712,223.64 | Saturday           |
| 211 | 01/27/08    | 36,487,595.80 | Sunday             |
| 212 | 01/28/08    | 37,485,347.84 | Monday             |
| 213 | 01/29/08    | 39,389,635.90 | Tuesday            |
| 214 | 01/30/08    | 41,341,250.46 | Wednesday          |
| 215 | 01/31/08    | 46,483,268.70 | Thursday           |
| 216 | 02/01/08    | 47,947,210.12 | Friday             |
| 217 | 02/02/08    | 47,941,421.63 | Saturday           |
| 218 | 02/03/08    | 45,142,052.35 | Sunday             |
| 219 | 02/04/08    | 42,829,446.30 | Monday             |
| 220 | 02/05/08    | 43,103,162.01 | Tuesday            |
| 221 | 02/06/08    | 44,098,411.87 | Wednesday          |
| 222 | 02/07/08    | 45,091,600.98 | Thursday           |
| 223 | 02/08/08    | 47,318,342.11 | Friday             |
| 224 | 02/09/08    | 47,312,192.73 | Saturday           |
| 225 | 02/10/08    | 44,802,531.65 | Sunday             |
| 226 | 02/11/08    | 44,771,155.12 | Monday             |
| 227 | 02/12/08    | 45,617,253.79 | Tuesday            |
| 228 | 02/13/08    | 45,830,040.15 | Wednesday          |
| 229 | 02/14/08    | 46,455,929.98 | Thursday           |
| 230 | 02/15/08    | 47,472,322.82 | Friday             |
| 231 | 02/16/08    | 47,463,266.74 | Saturday           |
| 232 | 02/17/08    | 43,380,465.11 | Sunday             |
| 233 | 02/18/08    | 44,328,908.68 | Monday             |
| 234 | 02/19/08    | 44,138,742.68 | Tuesday            |
| 235 | 02/20/08    | 44,241,568.41 | Wednesday          |
| 236 | 02/21/08    | 44,349,008.43 | Thursday           |
| 237 | 02/22/08    | 45,422,472.59 | Friday             |
| 238 | 02/23/08    | 45,417,663.62 | Saturday           |
| 239 | 02/24/08    | 42,942,557.71 | Sunday             |
| 240 | 02/25/08    | 42,202,107.69 | Monday             |
| 241 | 02/26/08    | 42,080,721.52 | Tuesday            |
| 242 | 02/27/08    | 43,181,049.97 | Wednesday          |
| 243 | 02/28/08    | 43,926,268.35 | Thursday           |
| 244 | 02/29/08    | 51,512,279.47 | Friday             |
| 245 | 03/01/08    | 51,499,995.80 | Saturday           |
| 246 | 03/02/08    | 47,670,415.78 | Sunday             |
| 247 | 03/03/08    | 47,958,518.89 | Monday             |
| 248 | 03/04/08    | 46,668,273.17 | Tuesday            |
| 249 | 03/05/08    | 47,099,447.72 | Wednesday          |
| 250 | 03/06/08    | 47,120,925.24 | Thursday           |
| 251 | 03/07/08    | 48,441,679.57 | Friday             |

**Atmos Energy Corporation-Tennessee** CWC WP 2-2  
**Revenue Lag Study - Daily Accts Receivable Balances for Mid-States (PBAN 50)**  
**For Test Year Ended June 30, 2008**

|     | <u>Date</u> | <u>Total</u>  | <u>Day of Week</u> |
|-----|-------------|---------------|--------------------|
| 252 | 03/08/08    | 48,442,193.37 | Saturday           |
| 253 | 03/09/08    | 45,947,896.66 | Sunday             |
| 254 | 03/10/08    | 46,233,059.83 | Monday             |
| 255 | 03/11/08    | 46,010,009.43 | Tuesday            |
| 256 | 03/12/08    | 46,110,865.62 | Wednesday          |
| 257 | 03/13/08    | 46,598,911.17 | Thursday           |
| 258 | 03/14/08    | 46,993,821.88 | Friday             |
| 259 | 03/15/08    | 46,984,394.30 | Saturday           |
| 260 | 03/16/08    | 43,511,699.37 | Sunday             |
| 261 | 03/17/08    | 43,535,199.67 | Monday             |
| 262 | 03/18/08    | 42,688,301.43 | Tuesday            |
| 263 | 03/19/08    | 42,304,110.20 | Wednesday          |
| 264 | 03/20/08    | 42,171,683.03 | Thursday           |
| 265 | 03/21/08    | 40,129,783.79 | Friday             |
| 266 | 03/22/08    | 40,115,853.72 | Saturday           |
| 267 | 03/23/08    | 37,708,503.06 | Sunday             |
| 268 | 03/24/08    | 37,748,218.80 | Monday             |
| 269 | 03/25/08    | 37,309,972.53 | Tuesday            |
| 270 | 03/26/08    | 40,826,460.52 | Wednesday          |
| 271 | 03/27/08    | 40,907,945.25 | Thursday           |
| 272 | 03/28/08    | 41,796,452.92 | Friday             |
| 273 | 03/29/08    | 41,788,087.07 | Saturday           |
| 274 | 03/30/08    | 39,308,441.78 | Sunday             |
| 275 | 03/31/08    | 44,136,668.66 | Monday             |
| 276 | 04/01/08    | 42,360,101.72 | Tuesday            |
| 277 | 04/02/08    | 40,889,858.36 | Wednesday          |
| 278 | 04/03/08    | 38,782,273.56 | Thursday           |
| 279 | 04/04/08    | 39,278,406.51 | Friday             |
| 280 | 04/05/08    | 39,258,456.00 | Saturday           |
| 281 | 04/06/08    | 36,653,956.02 | Sunday             |
| 282 | 04/07/08    | 36,917,901.28 | Monday             |
| 283 | 04/08/08    | 37,211,174.22 | Tuesday            |
| 284 | 04/09/08    | 38,396,043.63 | Wednesday          |
| 285 | 04/10/08    | 39,118,511.47 | Thursday           |
| 286 | 04/11/08    | 39,865,125.78 | Friday             |
| 287 | 04/12/08    | 39,854,744.83 | Saturday           |
| 288 | 04/13/08    | 37,899,316.15 | Sunday             |
| 289 | 04/14/08    | 36,898,419.83 | Monday             |
| 290 | 04/15/08    | 37,026,475.74 | Tuesday            |
| 291 | 04/16/08    | 36,004,582.36 | Wednesday          |
| 292 | 04/17/08    | 35,585,023.65 | Thursday           |
| 293 | 04/18/08    | 36,059,381.15 | Friday             |
| 294 | 04/19/08    | 36,030,414.46 | Saturday           |
| 295 | 04/20/08    | 33,387,223.64 | Sunday             |
| 296 | 04/21/08    | 33,159,181.66 | Monday             |
| 297 | 04/22/08    | 32,488,199.31 | Tuesday            |
| 298 | 04/23/08    | 32,761,152.60 | Wednesday          |
| 299 | 04/24/08    | 33,384,686.25 | Thursday           |
| 300 | 04/25/08    | 33,054,456.87 | Friday             |
| 301 | 04/26/08    | 33,034,864.93 | Saturday           |
| 302 | 04/27/08    | 31,573,162.65 | Sunday             |
| 303 | 04/28/08    | 31,247,154.52 | Monday             |
| 304 | 04/29/08    | 30,827,959.97 | Tuesday            |
| 305 | 04/30/08    | 35,593,480.03 | Wednesday          |
| 306 | 05/01/08    | 35,709,346.98 | Thursday           |
| 307 | 05/02/08    | 34,380,734.20 | Friday             |
| 308 | 05/03/08    | 34,356,606.88 | Saturday           |
| 309 | 05/04/08    | 32,683,643.60 | Sunday             |
| 310 | 05/05/08    | 32,412,099.00 | Monday             |
| 311 | 05/06/08    | 31,773,420.29 | Tuesday            |
| 312 | 05/07/08    | 32,035,665.70 | Wednesday          |
| 313 | 05/08/08    | 32,042,817.47 | Thursday           |
| 314 | 05/09/08    | 32,348,832.04 | Friday             |

**Atmos Energy Corporation-Tennessee** CWC WP 2-2  
**Revenue Lag Study - Daily Accts Receivable Balances for Mid-States (PBAN 50)**  
**For Test Year Ended June 30, 2008**

|     | <u>Date</u>                   | <u>Total</u>   | <u>Day of Week</u> |
|-----|-------------------------------|----------------|--------------------|
| 315 | 05/10/08                      | 32,317,416.79  | Saturday           |
| 316 | 05/11/08                      | 30,672,864.87  | Sunday             |
| 317 | 05/12/08                      | 30,219,610.53  | Monday             |
| 318 | 05/13/08                      | 29,756,402.79  | Tuesday            |
| 319 | 05/14/08                      | 28,950,975.22  | Wednesday          |
| 320 | 05/15/08                      | 28,412,174.88  | Thursday           |
| 321 | 05/16/08                      | 28,084,678.01  | Friday             |
| 322 | 05/17/08                      | 28,029,495.28  | Saturday           |
| 323 | 05/18/08                      | 25,872,817.32  | Sunday             |
| 324 | 05/19/08                      | 25,291,512.80  | Monday             |
| 325 | 05/20/08                      | 24,421,052.25  | Tuesday            |
| 326 | 05/21/08                      | 23,645,200.68  | Wednesday          |
| 327 | 05/22/08                      | 23,619,288.04  | Thursday           |
| 328 | 05/23/08                      | 23,802,474.24  | Friday             |
| 329 | 05/24/08                      | 23,735,830.93  | Saturday           |
| 330 | 05/25/08                      | 22,628,128.62  | Sunday             |
| 331 | 05/26/08                      | 21,953,607.04  | Monday             |
| 332 | 05/27/08                      | 21,359,420.56  | Tuesday            |
| 333 | 05/28/08                      | 22,728,386.60  | Wednesday          |
| 334 | 05/29/08                      | 22,853,162.15  | Thursday           |
| 335 | 05/30/08                      | 25,919,400.37  | Friday             |
| 336 | 05/31/08                      | 25,884,981.13  | Saturday           |
| 337 | 06/01/08                      | 24,877,167.52  | Sunday             |
| 338 | 06/02/08                      | 26,277,084.70  | Monday             |
| 339 | 06/03/08                      | 24,818,589.33  | Tuesday            |
| 340 | 06/04/08                      | 24,279,210.89  | Wednesday          |
| 341 | 06/05/08                      | 24,492,154.99  | Thursday           |
| 342 | 06/06/08                      | 24,317,749.73  | Friday             |
| 343 | 06/07/08                      | 24,287,425.92  | Saturday           |
| 344 | 06/08/08                      | 22,961,198.53  | Sunday             |
| 345 | 06/09/08                      | 23,111,626.46  | Monday             |
| 346 | 06/10/08                      | 23,043,914.33  | Tuesday            |
| 347 | 06/11/08                      | 23,176,201.70  | Wednesday          |
| 348 | 06/12/08                      | 22,995,617.67  | Thursday           |
| 349 | 06/13/08                      | 23,025,255.10  | Friday             |
| 350 | 06/14/08                      | 22,945,681.64  | Saturday           |
| 351 | 06/15/08                      | 21,921,722.35  | Sunday             |
| 352 | 06/16/08                      | 21,113,753.40  | Monday             |
| 353 | 06/17/08                      | 20,357,390.58  | Tuesday            |
| 354 | 06/18/08                      | 19,826,797.53  | Wednesday          |
| 355 | 06/19/08                      | 19,394,726.43  | Thursday           |
| 356 | 06/20/08                      | 18,853,687.37  | Friday             |
| 357 | 06/21/08                      | 18,831,436.69  | Saturday           |
| 358 | 06/22/08                      | 18,164,865.45  | Sunday             |
| 359 | 06/23/08                      | 17,515,687.54  | Monday             |
| 360 | 06/24/08                      | 17,305,235.43  | Tuesday            |
| 361 | 06/25/08                      | 17,233,752.48  | Wednesday          |
| 362 | 06/26/08                      | 17,187,157.42  | Thursday           |
| 363 | 06/27/08                      | 17,361,176.14  | Friday             |
| 364 | 06/28/08                      | 17,125,413.62  | Saturday           |
| 365 | 06/29/08                      | 16,374,644.02  | Sunday             |
| 366 | 06/30/08                      | 20,534,761.52  | Monday             |
| 367 |                               |                |                    |
| 367 | AVERAGE DAILY TOTALS          | 22,475,760.52  |                    |
| 368 |                               |                |                    |
| 369 | PBAN 50 ANNUAL BILLED REVENUE | 401,046,051.00 | From WP 2-3        |
| 370 | PBAN 50 AVG DAILY REVENUE     | 1,095,754.24   |                    |
| 371 |                               |                |                    |
| 372 | REVENUE LAG                   | 20.51          |                    |

**Atmos Energy Corporation-Tennessee**  
**Revenue Lag Study - Company 50 Monthly Revenues**  
**For Test Year Ended December 30, 2006**

| Account Description                  | Jul-07      | Aug-07      | Sep-07      | Oct-07      | Nov-07       | Dec-07       | Jan-08       | Feb-08       | Mar-08       | Apr-08       | May-08       | Jun-08      | Total                |
|--------------------------------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|----------------------|
| 4800 Residential sales               | (5,534,259) | (5,428,693) | (4,908,386) | (6,150,994) | (13,185,763) | (24,099,982) | (34,218,848) | (34,255,984) | (27,956,346) | (20,189,912) | (11,314,410) | (7,860,807) | (195,104,384)        |
| 4811 Commercial Revenue-Banner       | (4,772,376) | (4,622,940) | (4,298,027) | (5,175,684) | (8,770,814)  | (14,554,217) | (20,099,690) | (20,008,808) | (16,612,426) | (12,592,264) | (8,425,233)  | (6,765,099) | (126,697,578)        |
| 4812 Industrial Revenue-Banner       | (3,663,000) | (3,614,206) | (3,035,176) | (3,858,264) | (4,898,813)  | (5,949,299)  | (6,404,278)  | (6,300,389)  | (5,914,010)  | (5,807,968)  | (5,245,031)  | (5,148,175) | (59,838,609)         |
| 4820 Other Sales to Public Authority | (98,037)    | (90,055)    | (84,064)    | (105,353)   | (164,461)    | (344,230)    | (373,347)    | (343,734)    | (292,534)    | (243,103)    | (178,026)    | (158,170)   | (2,475,114)          |
| 4870 Forfeited discounts             | (54,136)    | (60,430)    | (61,138)    | (60,694)    | (83,873)     | (145,931)    | (230,108)    | (302,763)    | (274,850)    | (243,633)    | (167,711)    | (98,776)    | (1,784,043)          |
| 4880 Miscellaneous service revenues  | (117,112)   | (121,152)   | (123,150)   | (198,263)   | (221,447)    | (138,665)    | (145,290)    | (107,285)    | (112,297)    | (120,658)    | (112,137)    | (114,033)   | (1,631,489)          |
| 4890 Revenues from Transportation    | 0           | 0           | (8,634)     | (13,817)    | (12,945)     | (20,455)     | (26,215)     | 4,717        | 749          | 9,760        | 10,930       | 0           | (55,910)             |
| 4895 Revenue-Transportation Commerce | (681)       | (11,252)    | (16,888)    | (18,359)    | (52,927)     | (45,175)     | (74,776)     | (60,018)     | (27,739)     | (8,001)      | (29,721)     | 908         | (344,629)            |
| 4896 Revenue-Transportation Industr  | (776,291)   | (844,982)   | (784,891)   | (887,759)   | (1,089,172)  | (966,003)    | (1,315,463)  | (1,126,284)  | (1,144,427)  | (1,056,095)  | (887,988)    | (809,886)   | (11,689,241)         |
| 4897 Revenue from Lost Margin (Gros  | (3,612)     | (3,612)     | (3,612)     | (3,612)     | (3,612)      | (3,612)      | (3,612)      | (3,612)      | (3,612)      | 14,449       | 0            | 0           | (18,059)             |
| 4898 Discount on Revenue from Lost   | 361         | 244         | 361         | 361         | 361          | 361          | 361          | 361          | 361          | (1,445)      | 0            | 0           | 1,687                |
| 4930 Rent from Gas Property          | 0           | (200)       | (200)       | (200)       | (200)        | 0            | (400)        | 0            | (400)        | (400)        | 0            | (200)       | (2,200)              |
| 4950 Other gas revenues              | (97,272)    | (96,356)    | (95,845)    | (124,582)   | (125,185)    | (127,221)    | (108,966)    | (121,418)    | (130,248)    | (129,494)    | (126,345)    | (123,550)   | (1,406,482)          |
| <b>Billed Revenue</b>                |             |             |             |             |              |              |              |              |              |              |              |             | <b>(401,046,051)</b> |
| 4805 Unbilled Residential Revenue    | 97,811      | 97,329      | 63,938      | (2,545,837) | (1,692,292)  | (7,551,892)  | (6,987,202)  | 6,814,848    | 2,823,914    | 5,211,198    | 2,165,514    | 612,328     | (890,343)            |
| 4815 Unbilled Comm Revenue           | 156,115     | 175,379     | (308,936)   | (4,335,873) | (4,052)      | (1,872,779)  | (4,485,839)  | 4,451,070    | 1,614,399    | 3,043,446    | 915,532      | (154,925)   | (806,463)            |
| 4816 Unbilled Indus Revenue          | (20,761)    | 212,595     | 148,208     | (89,701)    | (254,099)    | 5,209        | (170,991)    | (123,693)    | 9,356        | (23,195)     | 51,999       | (55,287)    | (310,360)            |
| 4825 Unbilled Public Authority Reve  | 3,477       | 2,756       | (10,156)    | (87,505)    | (12,272)     | (62,661)     | (44,434)     | 106,223      | 23,897       | 50,871       | 11,062       | (13,796)    | (32,538)             |
| <b>Total Revenue</b>                 |             |             |             |             |              |              |              |              |              |              |              |             | <b>(403,085,755)</b> |

Atmos Energy Corporation-Tennessee  
Revenue Lag Study - TOTAL HANDBILL REVENUES FOR TENNESSEE  
For Test Year Ended June 30, 2008

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| Line No. | Customer Name               | Premise # | Service Month | Read Date | Invoice Date | Billing Lag |
|----------|-----------------------------|-----------|---------------|-----------|--------------|-------------|
| 1        | ALCHEM ALUMINUM             | 164118    | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 2        | DTR TENNESSE INC            | 52445     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 3        | FIBER INNOVATION TECHNOLOGY | 50739     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 4        | FRANKLIN MARRIOTT           | 226315    | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 5        | GENERAL MILLS               | 2495396   | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 6        | GOODYEAR TIRE & RUBBER CO   | 164034    | 6/1/2007      | 7/1/2007  | 7/13/2007    | 12.00       |
| 7        | HERITAGE FARMS DAIRY        | 164250    | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 8        | HOWMET CORPORATION          | 33944     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 9        | KOCH FOODS                  | 33968     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 10       | KOCH FOODS, LLC             | 2504902   | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 11       | LAUGHLIN HOSPITAL           | 41775     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 12       | PARKER HANNIFIN             | 33972     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 13       | PILLSBURY COMPANY           | 164244    | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 14       | SNAP ON TOOLS               | 16317     | 6/1/2007      | 7/1/2007  | 7/13/2007    | 12.00       |
| 15       | SONOCO FLEXIBLE PACKAGING   | 33960     | 6/1/2007      | 7/1/2007  | 7/11/2007    | 10.00       |
| 16       | SPONTEX                     | 164082    | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 17       | SWARCO                      | 2477788   | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 18       | TYSON FARMS                 | 164135    | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 19       | TYSON FOODS                 | 199649    | 6/1/2007      | 7/1/2007  | 7/10/2007    | 9.00        |
| 20       | ALCHEM ALUMINUM             | 164118    | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 21       | DTR TENNESSE INC            | 52445     | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 22       | FIBER INNOVATION TECHNOLOGY | 50739     | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 23       | FRANKLIN MARRIOTT           | 226315    | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 24       | GENERAL MILLS               | 2495396   | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 25       | GOODYEAR TIRE & RUBBER CO   | 164034    | 7/1/2007      | 8/1/2007  | 8/9/2007     | 8.00        |
| 26       | HERITAGE FARMS DAIRY        | 164250    | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 27       | HOWMET CORPORATION          | 33944     | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 28       | KOCH FOODS                  | 33968     | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 29       | KOCH FOODS, LLC             | 2504902   | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 30       | LAUGHLIN HOSPITAL           | 41775     | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 31       | PARKER HANNIFIN             | 33972     | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 32       | PILLSBURY COMPANY           | 164244    | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 33       | SNAP ON TOOLS               | 16317     | 7/1/2007      | 8/1/2007  | 8/15/2007    | 14.00       |
| 34       | SONOCO FLEXIBLE PACKAGING   | 33960     | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 35       | SPONTEX                     | 164082    | 7/1/2007      | 8/1/2007  | 8/13/2007    | 12.00       |
| 36       | SWARCO                      | 2477788   | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 37       | TYSON FARMS                 | 164135    | 7/1/2007      | 8/1/2007  | 8/8/2007     | 7.00        |
| 38       | TYSON FOODS                 | 199649    | 7/1/2007      | 8/1/2007  | 8/9/2007     | 8.00        |
| 39       | ALCHEM ALUMINUM             | 164118    | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 40       | DTR TENNESSE INC            | 52445     | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 41       | FIBER INNOVATION TECHNOLOGY | 50739     | 8/1/2007      | 9/1/2007  | 9/12/2007    | 11.00       |
| 42       | FRANKLIN MARRIOTT           | 226315    | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 43       | GENERAL MILLS               | 2495396   | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 44       | GOODYEAR TIRE & RUBBER CO   | 164034    | 8/1/2007      | 9/1/2007  | 9/18/2007    | 17.00       |
| 45       | HERITAGE FARMS DAIRY        | 164250    | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 46       | HOWMET CORPORATION          | 33944     | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 47       | KOCH FOODS                  | 33968     | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 48       | KOCH FOODS, LLC             | 2504902   | 8/1/2007      | 9/1/2007  | 9/19/2007    | 18.00       |
| 49       | LAUGHLIN HOSPITAL           | 41775     | 8/1/2007      | 9/1/2007  | 9/18/2007    | 17.00       |
| 50       | PARKER HANNIFIN             | 33972     | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 51       | PILLSBURY COMPANY           | 164244    | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 52       | SNAP ON TOOLS               | 16317     | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 53       | SONOCO FLEXIBLE PACKAGING   | 33960     | 8/1/2007      | 9/1/2007  | 9/17/2007    | 16.00       |
| 54       | SPONTEX                     | 164082    | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 55       | SWARCO                      | 2477788   | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 56       | TYSON FARMS                 | 164135    | 8/1/2007      | 9/1/2007  | 9/11/2007    | 10.00       |
| 57       | TYSON FOODS                 | 199649    | 8/1/2007      | 9/1/2007  | 9/18/2007    | 17.00       |
| 58       | ALCHEM ALUMINUM             | 164118    | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 59       | DTR TENNESSE INC            | 52445     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 60       | FIBER INNOVATION TECHNOLOGY | 50739     | 9/1/2007      | 10/1/2007 | 10/15/2007   | 14.00       |
| 61       | FRANKLIN MARRIOTT           | 226315    | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 62       | GENERAL MILLS               | 2495396   | 9/1/2007      | 10/1/2007 | 10/9/2007    | 8.00        |
| 63       | GOODYEAR TIRE & RUBBER CO   | 164034    | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 64       | HERITAGE FARMS DAIRY        | 164250    | 9/1/2007      | 10/1/2007 | 10/9/2007    | 8.00        |
| 65       | HOWMET CORPORATION          | 33944     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 66       | KOCH FOODS                  | 33968     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 67       | KOCH FOODS, LLC             | 2504902   | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 68       | LAUGHLIN HOSPITAL           | 41775     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 69       | PARKER HANNIFIN             | 33972     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 70       | PILLSBURY COMPANY           | 164244    | 9/1/2007      | 10/1/2007 | 10/9/2007    | 8.00        |
| 71       | SNAP ON TOOLS               | 16317     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 72       | SONOCO FLEXIBLE PACKAGING   | 33960     | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 73       | SPONTEX                     | 164082    | 9/1/2007      | 10/1/2007 | 10/9/2007    | 8.00        |
| 74       | SWARCO                      | 2477788   | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 75       | TYSON FARMS                 | 164135    | 9/1/2007      | 10/1/2007 | 10/9/2007    | 8.00        |
| 76       | TYSON FOODS                 | 199649    | 9/1/2007      | 10/1/2007 | 10/11/2007   | 10.00       |
| 77       | ALCHEM ALUMINUM             | 164118    | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 78       | DTR TENNESSE INC            | 52445     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 79       | FIBER INNOVATION TECHNOLOGY | 50739     | 10/1/2007     | 11/1/2007 | 11/7/2007    | 6.00        |
| 80       | FRANKLIN MARRIOTT           | 226315    | 10/1/2007     | 11/1/2007 | 11/14/2007   | 13.00       |

Atmos Energy Corporation-Tennessee  
Revenue Lag Study - TOTAL HANDBILL REVENUES FOR TENNESSEE  
For Test Year Ended June 30, 2008

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| Line No. | Customer Name               | Premise # | Service Month | Read Date | Invoice Date | Billing Lag |
|----------|-----------------------------|-----------|---------------|-----------|--------------|-------------|
| 81       | GENERAL MILLS               | 2495396   | 10/1/2007     | 11/1/2007 | 11/7/2007    | 6.00        |
| 82       | GOODYEAR TIRE & RUBBER CO   | 164034    | 10/1/2007     | 11/1/2007 | 11/14/2007   | 13.00       |
| 83       | HERITAGE FARMS DAIRY        | 164250    | 10/1/2007     | 11/1/2007 | 11/7/2007    | 6.00        |
| 84       | HOWMET CORPORATION          | 33944     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 85       | KOCH FOODS                  | 33968     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 86       | KOCH FOODS, LLC             | 2504902   | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 87       | LAUGHLIN HOSPITAL           | 41775     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 88       | PARKER HANNIFIN             | 33972     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 89       | PILLSBURY COMPANY           | 164244    | 10/1/2007     | 11/1/2007 | 11/7/2007    | 6.00        |
| 90       | SNAP ON TOOLS               | 16317     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 91       | SONOCO FLEXIBLE PACKAGING   | 33960     | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 92       | SPONTEX                     | 164082    | 10/1/2007     | 11/1/2007 | 11/7/2007    | 6.00        |
| 93       | SWARCO                      | 2477788   | 10/1/2007     | 11/1/2007 | 11/9/2007    | 8.00        |
| 94       | TYSON FARMS                 | 164135    | 10/1/2007     | 11/1/2007 | 11/7/2007    | 6.00        |
| 95       | TYSON FOODS                 | 199649    | 10/1/2007     | 11/1/2007 | 11/14/2007   | 13.00       |
| 96       | WILLIAMSON MEDICAL CENTER   | 164162    | 10/1/2007     | 11/1/2007 | 11/14/2007   | 13.00       |
| 97       | ALCHEM ALUMINUM             | 164118    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 98       | DTR TENNESSE INC            | 52445     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 99       | FIBER INNOVATION TECHNOLOGY | 50739     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 100      | FRANKLIN MARRIOTT           | 226315    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 101      | GENERAL MILLS               | 2495396   | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 102      | GOODYEAR TIRE & RUBBER CO   | 164034    | 11/1/2007     | 12/1/2007 | 12/14/2007   | 13.00       |
| 103      | HERITAGE FARMS DAIRY        | 164250    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 104      | HOWMET CORPORATION          | 33944     | 11/1/2007     | 12/1/2007 | 12/18/2007   | 17.00       |
| 105      | KOCH FOODS                  | 33968     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 106      | KOCH FOODS, LLC             | 2504902   | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 107      | LAUGHLIN HOSPITAL           | 41775     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 108      | PARKER HANNIFIN             | 33972     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 109      | PILLSBURY COMPANY           | 164244    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 110      | SNAP ON TOOLS               | 16317     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 111      | SONOCO FLEXIBLE PACKAGING   | 33960     | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 112      | SPONTEX                     | 164082    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 113      | SWARCO                      | 2477788   | 11/1/2007     | 12/1/2007 | 12/20/2007   | 19.00       |
| 114      | TYSON FARMS                 | 164135    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 115      | TYSON FOODS                 | 199649    | 11/1/2007     | 12/1/2007 | 12/17/2007   | 16.00       |
| 116      | WILLIAMSON MEDICAL CENTER   | 164162    | 11/1/2007     | 12/1/2007 | 12/18/2007   | 17.00       |
| 117      | ALCHEM ALUMINUM             | 164118    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 118      | BLOUNT MEMORIAL HOSPITAL    | 33867     | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 119      | DTR TENNESSE INC            | 52445     | 12/1/2007     | 1/1/2008  | 1/16/2008    | 15.00       |
| 120      | FIBER INNOVATION TECHNOLOGY | 50739     | 12/1/2007     | 1/1/2008  | 1/22/2008    | 21.00       |
| 121      | FRANKLIN MARRIOTT           | 226315    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 122      | GENERAL MILLS               | 2495396   | 12/1/2007     | 1/1/2008  | 1/16/2008    | 15.00       |
| 123      | GOODYEAR TIRE & RUBBER CO   | 164034    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 124      | HERITAGE FARMS DAIRY        | 164250    | 12/1/2007     | 1/1/2008  | 1/16/2008    | 15.00       |
| 125      | HOWMET CORPORATION          | 33944     | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 126      | KOCH FOODS                  | 33968     | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 127      | KOCH FOODS, LLC             | 2504902   | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 128      | LAUGHLIN HOSPITAL           | 41775     | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 129      | PARKER HANNIFIN             | 33972     | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 130      | PILLSBURY COMPANY           | 164244    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 131      | SNAP ON TOOLS               | 16317     | 12/1/2007     | 1/1/2008  | 1/22/2008    | 21.00       |
| 132      | SONOCO FLEXIBLE PACKAGING   | 33960     | 12/1/2007     | 1/1/2008  | 1/16/2008    | 15.00       |
| 133      | SPONTEX                     | 164082    | 12/1/2007     | 1/1/2008  | 1/16/2008    | 15.00       |
| 134      | SWARCO                      | 2477788   | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 135      | TYSON FARMS                 | 164135    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 136      | TYSON FOODS                 | 199649    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 137      | WILLIAMSON MEDICAL CENTER   | 164162    | 12/1/2007     | 1/1/2008  | 1/15/2008    | 14.00       |
| 138      | ALCHEM ALUMINUM             | 164118    | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 139      | BLOUNT MEMORIAL HOSPITAL    | 33867     | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 140      | DTR TENNESSE INC            | 52445     | 1/1/2008      | 2/1/2008  | 2/13/2008    | 12.00       |
| 141      | FIBER INNOVATION TECHNOLOGY | 50739     | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 142      | FRANKLIN MARRIOTT           | 226315    | 1/1/2008      | 2/1/2008  | 2/6/2008     | 5.00        |
| 143      | GENERAL MILLS               | 2495396   | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 144      | GOODYEAR TIRE & RUBBER CO   | 164034    | 1/1/2008      | 2/1/2008  | 2/18/2008    | 17.00       |
| 145      | HERITAGE FARMS DAIRY        | 164250    | 1/1/2008      | 2/1/2008  | 2/7/2008     | 6.00        |
| 146      | HOWMET CORPORATION          | 33944     | 1/1/2008      | 2/1/2008  | 2/18/2008    | 17.00       |
| 147      | KOCH FOODS                  | 33968     | 1/1/2008      | 2/1/2008  | 2/13/2008    | 12.00       |
| 148      | KOCH FOODS, LLC             | 2504902   | 1/1/2008      | 2/1/2008  | 2/13/2008    | 12.00       |
| 149      | LAUGHLIN HOSPITAL           | 41775     | 1/1/2008      | 2/1/2008  | 2/13/2008    | 12.00       |
| 150      | PARKER HANNIFIN             | 33972     | 1/1/2008      | 2/1/2008  | 2/13/2008    | 12.00       |
| 151      | PILLSBURY COMPANY           | 164244    | 1/1/2008      | 2/1/2008  | 2/7/2008     | 6.00        |
| 152      | SNAP ON TOOLS               | 16317     | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 153      | SONOCO FLEXIBLE PACKAGING   | 33960     | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 154      | SPONTEX                     | 164082    | 1/1/2008      | 2/1/2008  | 2/14/2008    | 13.00       |
| 155      | SWARCO                      | 2477788   | 1/1/2008      | 2/1/2008  | 2/18/2008    | 17.00       |
| 156      | TYSON FARMS                 | 164135    | 1/1/2008      | 2/1/2008  | 2/18/2008    | 17.00       |
| 157      | TYSON FOODS                 | 199649    | 1/1/2008      | 2/1/2008  | 2/18/2008    | 17.00       |
| 158      | WILLIAMSON MEDICAL CENTER   | 164162    | 1/1/2008      | 2/1/2008  | 2/6/2008     | 5.00        |
| 159      | ALCHEM ALUMINUM             | 164118    | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 160      | BLOUNT MEMORIAL HOSPITAL    | 33867     | 2/1/2008      | 3/1/2008  | 3/17/2008    | 16.00       |

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| Line No. | Customer Name               | Premise # | Service Month | Read Date | Invoice Date | Billing Lag |
|----------|-----------------------------|-----------|---------------|-----------|--------------|-------------|
| 161      | DTR TENNESSE INC            | 52445     | 2/1/2008      | 3/1/2008  | 3/17/2008    | 16.00       |
| 162      | FIBER INNOVATION TECHNOLOGY | 50739     | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 163      | FRANKLIN MARRIOTT           | 226315    | 2/1/2008      | 3/1/2008  | 3/11/2008    | 10.00       |
| 164      | GENERAL MILLS               | 2495396   | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 165      | GOODYEAR TIRE & RUBBER CO   | 164034    | 2/1/2008      | 3/1/2008  | 3/11/2008    | 10.00       |
| 166      | HERITAGE FARMS DAIRY        | 164250    | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 167      | HOWMET CORPORATION          | 33944     | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 168      | KOCH FOODS                  | 33968     | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 169      | KOCH FOODS, LLC             | 2504902   | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 170      | LAUGHLIN HOSPITAL           | 41775     | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 171      | PARKER HANNIFIN             | 33972     | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 172      | PILLSBURY COMPANY           | 164244    | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 173      | SNAP ON TOOLS               | 16317     | 2/1/2008      | 3/1/2008  | 3/17/2008    | 16.00       |
| 174      | SONOCO FLEXIBLE PACKAGING   | 33960     | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 175      | SPONTEX                     | 164082    | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 176      | SWARCO                      | 2477788   | 2/1/2008      | 3/1/2008  | 3/11/2008    | 10.00       |
| 177      | TYSON FARMS                 | 164135    | 2/1/2008      | 3/1/2008  | 3/14/2008    | 13.00       |
| 178      | TYSON FOODS                 | 199649    | 2/1/2008      | 3/1/2008  | 3/11/2008    | 10.00       |
| 179      | WILLIAMSON MEDICAL CENTER   | 164162    | 2/1/2008      | 3/1/2008  | 3/11/2008    | 10.00       |
| 180      | ALCHEM ALUMINUM             | 164118    | 3/1/2008      | 4/1/2008  | 4/14/2008    | 13.00       |
| 181      | BLOUNT MEMORIAL HOSPITAL    | 33867     | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 182      | DTR TENNESSE INC            | 52445     | 3/1/2008      | 4/1/2008  | 4/16/2008    | 15.00       |
| 183      | FIBER INNOVATION TECHNOLOGY | 50739     | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 184      | FRANKLIN MARRIOTT           | 226315    | 3/1/2008      | 4/1/2008  | 4/14/2008    | 13.00       |
| 185      | GENERAL MILLS               | 2495396   | 3/1/2008      | 4/1/2008  | 4/14/2008    | 13.00       |
| 186      | GOODYEAR TIRE & RUBBER CO   | 164034    | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 187      | HERITAGE FARMS DAIRY        | 164250    | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 188      | HOWMET CORPORATION          | 33944     | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 189      | KOCH FOODS                  | 33968     | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 190      | KOCH FOODS, LLC             | 2504902   | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 191      | LAUGHLIN HOSPITAL           | 41775     | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 192      | PARKER HANNIFIN             | 33972     | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 193      | PILLSBURY COMPANY           | 164244    | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 194      | SNAP ON TOOLS               | 16317     | 3/1/2008      | 4/1/2008  | 4/22/2008    | 21.00       |
| 195      | SONOCO FLEXIBLE PACKAGING   | 33960     | 3/1/2008      | 4/1/2008  | 4/10/2008    | 9.00        |
| 196      | SPONTEX                     | 164082    | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 197      | SWARCO                      | 2477788   | 3/1/2008      | 4/1/2008  | 4/12/2008    | 11.00       |
| 198      | TYSON FARMS                 | 164135    | 3/1/2008      | 4/1/2008  | 4/14/2008    | 13.00       |
| 199      | TYSON FOODS                 | 199649    | 3/1/2008      | 4/1/2008  | 4/9/2008     | 8.00        |
| 200      | WILLIAMSON MEDICAL CENTER   | 164162    | 3/1/2008      | 4/1/2008  | 4/11/2008    | 10.00       |
| 201      | ALCHEM ALUMINUM             | 164118    | 4/1/2008      | 5/1/2008  | 5/14/2008    | 13.00       |
| 202      | BLOUNT MEMORIAL HOSPITAL    | 33867     | 4/1/2008      | 5/1/2008  | 5/16/2008    | 15.00       |
| 203      | DTR TENNESSE INC            | 52445     | 4/1/2008      | 5/1/2008  | 5/16/2008    | 15.00       |
| 204      | FIBER INNOVATION TECHNOLOGY | 50739     | 4/1/2008      | 5/1/2008  | 5/13/2008    | 12.00       |
| 205      | FRANKLIN MARRIOTT           | 226315    | 4/1/2008      | 5/1/2008  | 5/6/2008     | 5.00        |
| 206      | GENERAL MILLS               | 2495396   | 4/1/2008      | 5/1/2008  | 5/14/2008    | 13.00       |
| 207      | GOODYEAR TIRE & RUBBER CO   | 164034    | 4/1/2008      | 5/1/2008  | 5/15/2008    | 14.00       |
| 208      | HERITAGE FARMS DAIRY        | 164250    | 4/1/2008      | 5/1/2008  | 5/7/2008     | 6.00        |
| 209      | HOWMET CORPORATION          | 33944     | 4/1/2008      | 5/1/2008  | 5/19/2008    | 18.00       |
| 210      | KOCH FOODS                  | 33968     | 4/1/2008      | 5/1/2008  | 5/16/2008    | 15.00       |
| 211      | KOCH FOODS, LLC             | 2504902   | 4/1/2008      | 5/1/2008  | 5/16/2008    | 15.00       |
| 212      | LAUGHLIN HOSPITAL           | 41775     | 4/1/2008      | 5/1/2008  | 5/19/2008    | 18.00       |
| 213      | PARKER HANNIFIN             | 33972     | 4/1/2008      | 5/1/2008  | 5/19/2008    | 18.00       |
| 214      | PILLSBURY COMPANY           | 164244    | 4/1/2008      | 5/1/2008  | 5/7/2008     | 6.00        |
| 215      | SNAP ON TOOLS               | 16317     | 4/1/2008      | 5/1/2008  | 5/16/2008    | 15.00       |
| 216      | SONOCO FLEXIBLE PACKAGING   | 33960     | 4/1/2008      | 5/1/2008  | 5/16/2008    | 15.00       |
| 217      | SPONTEX                     | 164082    | 4/1/2008      | 5/1/2008  | 5/9/2008     | 8.00        |
| 218      | SWARCO                      | 2477788   | 4/1/2008      | 5/1/2008  | 5/6/2008     | 5.00        |
| 219      | TYSON FARMS                 | 164135    | 4/1/2008      | 5/1/2008  | 5/14/2008    | 13.00       |
| 220      | TYSON FOODS                 | 199649    | 4/1/2008      | 5/1/2008  | 5/15/2008    | 14.00       |
| 221      | WILLIAMSON MEDICAL CENTER   | 164162    | 4/1/2008      | 5/1/2008  | 5/6/2008     | 5.00        |
| 222      | ALCHEM ALUMINUM             | 164118    | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |
| 223      | BLOUNT MEMORIAL HOSPITAL    | 33867     | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 224      | DTR TENNESSE INC            | 52445     | 5/1/2008      | 6/1/2008  | 6/16/2008    | 15.00       |
| 225      | FIBER INNOVATION TECHNOLOGY | 50739     | 5/1/2008      | 6/1/2008  | 6/17/2008    | 16.00       |
| 226      | FRANKLIN MARRIOTT           | 226315    | 5/1/2008      | 6/1/2008  | 6/17/2008    | 16.00       |
| 227      | GENERAL MILLS               | 2495396   | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |
| 228      | GOODYEAR TIRE & RUBBER CO   | 164034    | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |
| 229      | HERITAGE FARMS DAIRY        | 164250    | 5/1/2008      | 6/1/2008  | 6/16/2008    | 15.00       |
| 230      | HOWMET CORPORATION          | 33944     | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 231      | KOCH FOODS                  | 33968     | 5/1/2008      | 6/1/2008  | 6/16/2008    | 15.00       |
| 232      | KOCH FOODS, LLC             | 2504902   | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 233      | LAUGHLIN HOSPITAL           | 41775     | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 234      | PARKER HANNIFIN             | 33972     | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 235      | PILLSBURY COMPANY           | 164244    | 5/1/2008      | 6/1/2008  | 6/27/2008    | 26.00       |
| 236      | SNAP ON TOOLS               | 16317     | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 237      | SONOCO FLEXIBLE PACKAGING   | 33960     | 5/1/2008      | 6/1/2008  | 6/12/2008    | 11.00       |
| 238      | SPONTEX                     | 164082    | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |
| 239      | SWARCO                      | 2477788   | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |
| 240      | TYSON FARMS                 | 164135    | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |

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| Line No. | Customer Name             | Premise # | Service Month | Read Date | Invoice Date | Billing Lag |
|----------|---------------------------|-----------|---------------|-----------|--------------|-------------|
| 241      | TYSON FOODS               | 199649    | 5/1/2008      | 6/1/2008  | 6/10/2008    | 9.00        |
| 242      | WILLIAMSON MEDICAL CENTER | 164162    | 5/1/2008      | 6/1/2008  | 6/19/2008    | 18.00       |
| 243      |                           |           |               |           |              |             |
| 244      | AVERAGE PAYMENT LAG       |           |               |           |              | 11.90       |

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**Revenue Lag Study - TOTAL HANDBILL REVENUES FOR TENNESSEE**  
**For Test Year Ended June 30, 2008**

| Line No. | Banner Cust | Rate Code | Service | Invoice Date | Total Charge |
|----------|-------------|-----------|---------|--------------|--------------|
| 1        | 149,690     | 9DM1      | 1       | 30-Jun-07    | 7541.93      |
| 2        | 176,644     | T001      | 1       | 30-Jun-07    | 3784.13      |
| 3        | 4,700,356   | T002      | 1       | 30-Jun-07    | 3042.83      |
| 4        | 132,906     | T004      | 1       | 30-Jun-07    | 7859.33      |
| 5        | 140,747     | T006      | 1       | 30-Jun-07    | 2353.34      |
| 6        | 149,690     | T007      | 1       | 30-Jun-07    | 3502.46      |
| 7        | 283,201     | T009      | 1       | 30-Jun-07    | 3622.27      |
| 8        | 283,237     | T010      | 1       | 30-Jun-07    | 14423.42     |
| 9        | 283,254     | T011      | 1       | 30-Jun-07    | 5303.04      |
| 10       | 283,363     | T012      | 1       | 30-Jun-07    | 5292.67      |
| 11       | 283,369     | T013      | 1       | 30-Jun-07    | 2954.69      |
| 12       | 318,770     | T014      | 1       | 30-Jun-07    | 8748.1       |
| 13       | 283,153     | T015      | 1       | 30-Jun-07    | 18246.6      |
| 14       | 288,259     | T017      | 1       | 30-Jun-07    | 7485.09      |
| 15       | 132,934     | T018      | 1       | 30-Jun-07    | 2191.46      |
| 16       | 4,593,782   | T020      | 1       | 30-Jun-07    | 2226.85      |
| 17       | 176,644     | T022      | 1       | 30-Jun-07    | 1996.83      |
| 18       | 115,313     | T023      | 1       | 30-Jun-07    | 7897.97      |
| 19       | 132,922     | T025      | 1       | 30-Jun-07    | 6027.65      |
| 20       | 151,394     | T026      | 1       | 30-Jun-07    | 6191.23      |
| 21       | 149,690     | 9DM1      | 1       | 31-Jul-07    | 7541.93      |
| 22       | 176,644     | T001      | 1       | 31-Jul-07    | 3462.14      |
| 23       | 4,700,356   | T002      | 1       | 31-Jul-07    | 3284.32      |
| 24       | 132,906     | T004      | 1       | 31-Jul-07    | 7882.94      |
| 25       | 140,747     | T006      | 1       | 31-Jul-07    | 2287.1       |
| 26       | 149,690     | T007      | 1       | 31-Jul-07    | 3481.15      |
| 27       | 283,201     | T009      | 1       | 31-Jul-07    | 3700.03      |
| 28       | 283,237     | T010      | 1       | 31-Jul-07    | 12182.21     |
| 29       | 283,254     | T011      | 1       | 31-Jul-07    | 5679.17      |
| 30       | 283,363     | T012      | 1       | 31-Jul-07    | 5195.33      |
| 31       | 283,369     | T013      | 1       | 31-Jul-07    | 2935.1       |
| 32       | 318,770     | T014      | 1       | 31-Jul-07    | 9347.14      |
| 33       | 283,153     | T015      | 1       | 31-Jul-07    | 21330.4      |
| 34       | 288,259     | T017      | 1       | 31-Jul-07    | 7349.87      |
| 35       | 132,934     | T018      | 1       | 31-Jul-07    | 1753.04      |
| 36       | 4,593,782   | T020      | 1       | 31-Jul-07    | 2254.37      |
| 37       | 176,644     | T022      | 1       | 31-Jul-07    | 1963.41      |
| 38       | 115,313     | T023      | 1       | 31-Jul-07    | 3899.92      |
| 39       | 132,922     | T025      | 1       | 31-Jul-07    | 6544.32      |
| 40       | 151,394     | T026      | 1       | 31-Jul-07    | 5790.91      |
| 41       | 149,690     | 9DM1      | 1       | 31-Aug-07    | 7670.86      |
| 42       | 176,644     | T001      | 1       | 31-Aug-07    | 3270.91      |
| 43       | 4,700,356   | T002      | 1       | 31-Aug-07    | 3115.84      |
| 44       | 132,906     | T004      | 1       | 31-Aug-07    | 8889.22      |
| 45       | 140,747     | T006      | 1       | 31-Aug-07    | 2205.89      |
| 46       | 149,690     | T007      | 1       | 31-Aug-07    | 3448.9       |
| 47       | 283,201     | T009      | 1       | 31-Aug-07    | 3480.58      |
| 48       | 283,237     | T010      | 1       | 31-Aug-07    | 14360.06     |
| 49       | 283,254     | T011      | 1       | 31-Aug-07    | 5265.6       |
| 50       | 283,363     | T012      | 1       | 31-Aug-07    | 5577.79      |
| 51       | 283,369     | T013      | 1       | 31-Aug-07    | 2951.81      |
| 52       | 318,770     | T014      | 1       | 31-Aug-07    | 8640.96      |
| 53       | 283,153     | T015      | 1       | 31-Aug-07    | 23103.8      |
| 54       | 288,259     | T017      | 1       | 31-Aug-07    | 7463.06      |
| 55       | 132,934     | T018      | 1       | 31-Aug-07    | 2193.43      |
| 56       | 4,593,782   | T020      | 1       | 31-Aug-07    | 1859.21      |
| 57       | 176,644     | T022      | 1       | 31-Aug-07    | 1929.98      |
| 58       | 115,313     | T023      | 1       | 31-Aug-07    | 7967.57      |

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| Line No. | Banner Cust | Rate Code | Service | Invoice Date | Total Charge |
|----------|-------------|-----------|---------|--------------|--------------|
| 59       | 132,922     | T025      | 1       | 31-Aug-07    | 6937.73      |
| 60       | 151,394     | T026      | 1       | 31-Aug-07    | 6451.01      |
| 61       | 149,690     | 9DM1      | 1       | 30-Sep-07    | 7670.86      |
| 62       | 176,644     | T001      | 1       | 30-Sep-07    | 3117.7       |
| 63       | 4,700,356   | T002      | 1       | 30-Sep-07    | 3031.6       |
| 64       | 132,906     | T004      | 1       | 30-Sep-07    | 9747.46      |
| 65       | 140,747     | T006      | 1       | 30-Sep-07    | 2303.23      |
| 66       | 149,690     | T007      | 1       | 30-Sep-07    | 3291.07      |
| 67       | 283,201     | T009      | 1       | 30-Sep-07    | 3418.94      |
| 68       | 283,237     | T010      | 1       | 30-Sep-07    | 15811.01     |
| 69       | 283,254     | T011      | 1       | 30-Sep-07    | 5062.27      |
| 70       | 283,363     | T012      | 1       | 30-Sep-07    | 5317.44      |
| 71       | 283,369     | T013      | 1       | 30-Sep-07    | 3041.66      |
| 72       | 318,770     | T014      | 1       | 30-Sep-07    | 7570.75      |
| 73       | 283,153     | T015      | 1       | 30-Sep-07    | 22435        |
| 74       | 288,259     | T017      | 1       | 30-Sep-07    | 7680.35      |
| 75       | 132,934     | T018      | 1       | 30-Sep-07    | 1918.19      |
| 76       | 4,593,782   | T020      | 1       | 30-Sep-07    | 1998.79      |
| 77       | 176,644     | T022      | 1       | 30-Sep-07    | 1855.28      |
| 78       | 115,313     | T023      | 1       | 30-Sep-07    | 4371.76      |
| 79       | 132,922     | T025      | 1       | 30-Sep-07    | 6663.55      |
| 80       | 151,394     | T026      | 1       | 30-Sep-07    | 6568.51      |
| 81       | 149,690     | 9DM1      | 1       | 31-Oct-07    | 8006.96      |
| 82       | 176,644     | T001      | 1       | 31-Oct-07    | 3632.64      |
| 83       | 4,700,356   | T002      | 1       | 31-Oct-07    | 3734.46      |
| 84       | 132,906     | T004      | 1       | 31-Oct-07    | 10714.56     |
| 85       | 140,747     | T006      | 1       | 31-Oct-07    | 2384.45      |
| 86       | 149,690     | T007      | 1       | 31-Oct-07    | 3791.04      |
| 87       | 283,201     | T009      | 1       | 31-Oct-07    | 3218.5       |
| 88       | 283,237     | T010      | 1       | 31-Oct-07    | 16065.6      |
| 89       | 283,254     | T011      | 1       | 31-Oct-07    | 6097.92      |
| 90       | 283,363     | T012      | 1       | 31-Oct-07    | 3897.02      |
| 91       | 283,369     | T013      | 1       | 31-Oct-07    | 3266.3       |
| 92       | 318,770     | T014      | 1       | 31-Oct-07    | 9761.86      |
| 93       | 283,153     | T015      | 1       | 31-Oct-07    | 23374.4      |
| 94       | 288,259     | T017      | 1       | 31-Oct-07    | 7787.06      |
| 95       | 132,934     | T018      | 1       | 31-Oct-07    | 2075.47      |
| 96       | 4,593,782   | T020      | 1       | 31-Oct-07    | 2755.7       |
| 97       | 176,644     | T022      | 1       | 31-Oct-07    | 1973.24      |
| 98       | 115,313     | T023      | 1       | 31-Oct-07    | 6642.49      |
| 99       | 132,922     | T025      | 1       | 31-Oct-07    | 6350.78      |
| 100      | 151,394     | T026      | 1       | 31-Oct-07    | 7987.2       |
| 101      | 149,690     | 9DM1      | 1       | 30-Nov-07    | 5156.69      |
| 102      | 176,644     | T001      | 1       | 30-Nov-07    | 4114.08      |
| 103      | 4,700,356   | T002      | 1       | 30-Nov-07    | 3795.14      |
| 104      | 132,906     | T004      | 1       | 30-Nov-07    | 11432.48     |
| 105      | 140,747     | T006      | 1       | 30-Nov-07    | 2911.52      |
| 106      | 149,690     | T007      | 1       | 30-Nov-07    | 4795.69      |
| 107      | 283,201     | T009      | 1       | 30-Nov-07    | 6093.59      |
| 108      | 283,237     | T010      | 1       | 30-Nov-07    | 16126.24     |
| 109      | 283,254     | T011      | 1       | 30-Nov-07    | 7339.68      |
| 110      | 283,363     | T012      | 1       | 30-Nov-07    | 6320.16      |
| 111      | 283,369     | T013      | 1       | 30-Nov-07    | 4001.44      |
| 112      | 318,770     | T014      | 1       | 30-Nov-07    | 14944.81     |
| 113      | 283,153     | T015      | 1       | 30-Nov-07    | 25619.6      |
| 114      | 288,259     | T017      | 1       | 30-Nov-07    | 8846.08      |
| 115      | 132,934     | T018      | 1       | 30-Nov-07    | 2347.52      |
| 116      | 4,593,782   | T020      | 1       | 30-Nov-07    | 4571.4       |

**Atmos Energy Corporation-Tennessee** CWC WP 2-5  
**Revenue Lag Study - TOTAL HANDBILL REVENUES FOR TENNESSEE**  
**For Test Year Ended June 30, 2008**

| Line No. | Banner Cust | Rate Code | Service | Invoice Date | Total Charge |
|----------|-------------|-----------|---------|--------------|--------------|
| 117      | 176,644     | T022      | 1       | 30-Nov-07    | 1844.77      |
| 118      | 115,313     | T023      | 1       | 30-Nov-07    | 9247.68      |
| 119      | 132,922     | T025      | 1       | 30-Nov-07    | 7353.12      |
| 120      | 151,394     | T026      | 1       | 30-Nov-07    | 11975.82     |
| 121      | 132,829     | T028      | 1       | 30-Nov-07    | 5937.44      |
| 122      | 283,281     | T029      | 1       | 30-Nov-07    | 4116.01      |
| 123      | 149,690     | 9DM1      | 1       | 31-Dec-07    | 5156.69      |
| 124      | 176,644     | T001      | 1       | 31-Dec-07    | 4283.68      |
| 125      | 4,700,356   | T002      | 1       | 31-Dec-07    | 4704.74      |
| 126      | 132,906     | T004      | 1       | 31-Dec-07    | 11589.28     |
| 127      | 140,747     | T006      | 1       | 31-Dec-07    | 3043.36      |
| 128      | 149,690     | T007      | 1       | 31-Dec-07    | 4552.48      |
| 129      | 283,201     | T009      | 1       | 31-Dec-07    | 6933.92      |
| 130      | 283,237     | T010      | 1       | 31-Dec-07    | 14579.36     |
| 131      | 283,254     | T011      | 1       | 31-Dec-07    | 7054.88      |
| 132      | 283,363     | T012      | 1       | 31-Dec-07    | 6420.01      |
| 133      | 283,369     | T013      | 1       | 31-Dec-07    | 4219.04      |
| 134      | 318,770     | T014      | 1       | 31-Dec-07    | 16188.32     |
| 135      | 283,153     | T015      | 1       | 31-Dec-07    | 24637.16     |
| 136      | 288,259     | T017      | 1       | 31-Dec-07    | 7540.96      |
| 137      | 132,934     | T018      | 1       | 31-Dec-07    | 3140.38      |
| 138      | 4,593,782   | T020      | 1       | 31-Dec-07    | 5137.46      |
| 139      | 176,644     | T022      | 1       | 31-Dec-07    | 2572.54      |
| 140      | 115,313     | T023      | 1       | 31-Dec-07    | 9467.42      |
| 141      | 132,922     | T025      | 1       | 31-Dec-07    | 7410.08      |
| 142      | 151,394     | T026      | 1       | 31-Dec-07    | 11384.48     |
| 143      | 132,829     | T028      | 1       | 31-Dec-07    | 6565.28      |
| 144      | 283,281     | T029      | 1       | 31-Dec-07    | 4380.32      |
| 145      | 149,690     | 9DM1      | 1       | 31-Jan-08    | 5156.69      |
| 146      | 176,644     | T001      | 1       | 31-Jan-08    | 5252         |
| 147      | 4,700,356   | T002      | 1       | 31-Jan-08    | 5389.67      |
| 148      | 132,906     | T004      | 1       | 31-Jan-08    | 11628.96     |
| 149      | 140,747     | T006      | 1       | 31-Jan-08    | 3317.92      |
| 150      | 149,690     | T007      | 1       | 31-Jan-08    | 5045.92      |
| 151      | 283,201     | T009      | 1       | 31-Jan-08    | 7599.52      |
| 152      | 283,237     | T010      | 1       | 31-Jan-08    | 18414.88     |
| 153      | 283,254     | T011      | 1       | 31-Jan-08    | 9530.4       |
| 154      | 283,363     | T012      | 1       | 31-Jan-08    | 7157.28      |
| 155      | 283,369     | T013      | 1       | 31-Jan-08    | 4277.92      |
| 156      | 318,770     | T014      | 1       | 31-Jan-08    | 18533.92     |
| 157      | 283,153     | T015      | 1       | 31-Jan-08    | 26448.64     |
| 158      | 288,259     | T017      | 1       | 31-Jan-08    | 9902.56      |
| 159      | 132,934     | T018      | 1       | 31-Jan-08    | 4601.28      |
| 160      | 4,593,782   | T020      | 1       | 31-Jan-08    | 6123.71      |
| 161      | 176,644     | T022      | 1       | 31-Jan-08    | 3059.51      |
| 162      | 115,313     | T023      | 1       | 31-Jan-08    | 16121.45     |
| 163      | 132,922     | T025      | 1       | 31-Jan-08    | 8149.92      |
| 164      | 151,394     | T026      | 1       | 31-Jan-08    | 15628.32     |
| 165      | 132,829     | T028      | 1       | 31-Jan-08    | 7225.76      |
| 166      | 283,281     | T029      | 1       | 31-Jan-08    | 4962.08      |
| 167      | 149,690     | 9DM1      | 1       | 29-Feb-08    | 5156.69      |
| 168      | 176,644     | T001      | 1       | 29-Feb-08    | 4667.04      |
| 169      | 4,700,356   | T002      | 1       | 29-Feb-08    | 4764.94      |
| 170      | 132,906     | T004      | 1       | 29-Feb-08    | 10444.32     |
| 171      | 140,747     | T006      | 1       | 29-Feb-08    | 3056.16      |
| 172      | 149,690     | T007      | 1       | 29-Feb-08    | 4304.16      |
| 173      | 283,201     | T009      | 1       | 29-Feb-08    | 6565.92      |
| 174      | 283,237     | T010      | 1       | 29-Feb-08    | 16182.56     |

**Atmos Energy Corporation-Tennessee** CWC WP 2-5  
**Revenue Lag Study - TOTAL HANDBILL REVENUES FOR TENNESSEE**  
**For Test Year Ended June 30, 2008**

| Line No. | Banner Cust | Rate Code | Service | Invoice Date | Total Charge |
|----------|-------------|-----------|---------|--------------|--------------|
| 175      | 283,254     | T011      | 1       | 29-Feb-08    | 8345.76      |
| 176      | 283,363     | T012      | 1       | 29-Feb-08    | 6773.92      |
| 177      | 283,369     | T013      | 1       | 29-Feb-08    | 3920.16      |
| 178      | 318,770     | T014      | 1       | 29-Feb-08    | 15522.72     |
| 179      | 283,153     | T015      | 1       | 29-Feb-08    | 24461.02     |
| 180      | 288,259     | T017      | 1       | 29-Feb-08    | 8072.51      |
| 181      | 132,934     | T018      | 1       | 29-Feb-08    | 3966.64      |
| 182      | 4,593,782   | T020      | 1       | 29-Feb-08    | 5095.28      |
| 183      | 176,644     | T022      | 1       | 29-Feb-08    | 2934.69      |
| 184      | 115,313     | T023      | 1       | 29-Feb-08    | 12510.52     |
| 185      | 132,922     | T025      | 1       | 29-Feb-08    | 7787.68      |
| 186      | 151,394     | T026      | 1       | 29-Feb-08    | 12148        |
| 187      | 132,829     | T028      | 1       | 29-Feb-08    | 6468         |
| 188      | 283,281     | T029      | 1       | 29-Feb-08    | 4397.6       |
| 189      | 149,690     | 9DM1      | 1       | 31-Mar-08    | 5047.8       |
| 190      | 176,644     | T001      | 1       | 31-Mar-08    | 4644.64      |
| 191      | 4,700,356   | T002      | 1       | 31-Mar-08    | 4640.28      |
| 192      | 132,906     | T004      | 1       | 31-Mar-08    | 11036.32     |
| 193      | 140,747     | T006      | 1       | 31-Mar-08    | 3081.12      |
| 194      | 149,690     | T007      | 1       | 31-Mar-08    | 4268.96      |
| 195      | 283,201     | T009      | 1       | 31-Mar-08    | 6455.2       |
| 196      | 283,237     | T010      | 1       | 31-Mar-08    | 14540.32     |
| 197      | 283,254     | T011      | 1       | 31-Mar-08    | 7185.44      |
| 198      | 283,363     | T012      | 1       | 31-Mar-08    | 6684.96      |
| 199      | 283,369     | T013      | 1       | 31-Mar-08    | 3942.56      |
| 200      | 318,770     | T014      | 1       | 31-Mar-08    | 13550.88     |
| 201      | 283,153     | T015      | 1       | 31-Mar-08    | 20134.77     |
| 202      | 288,259     | T017      | 1       | 31-Mar-08    | 8747.01      |
| 203      | 132,934     | T018      | 1       | 31-Mar-08    | 2971.02      |
| 204      | 4,593,782   | T020      | 1       | 31-Mar-08    | 4253.19      |
| 205      | 176,644     | T022      | 1       | 31-Mar-08    | 2794.06      |
| 206      | 115,313     | T023      | 1       | 31-Mar-08    | 9245.91      |
| 207      | 132,922     | T025      | 1       | 31-Mar-08    | 8610.08      |
| 208      | 151,394     | T026      | 1       | 31-Mar-08    | 10376.48     |
| 209      | 132,829     | T028      | 1       | 31-Mar-08    | 6409.12      |
| 210      | 283,281     | T029      | 1       | 31-Mar-08    | 4369.44      |
| 211      | 149,690     | 9DM1      | 1       | 30-Apr-08    | 5047.8       |
| 212      | 176,644     | T001      | 1       | 30-Apr-08    | 4934.56      |
| 213      | 4,700,356   | T002      | 1       | 30-Apr-08    | 5348.43      |
| 214      | 132,906     | T004      | 1       | 30-Apr-08    | 10789.92     |
| 215      | 140,747     | T006      | 1       | 30-Apr-08    | 2844.32      |
| 216      | 149,690     | T007      | 1       | 30-Apr-08    | 3554.08      |
| 217      | 283,201     | T009      | 1       | 30-Apr-08    | 5745.44      |
| 218      | 283,237     | T010      | 1       | 30-Apr-08    | 14372        |
| 219      | 283,254     | T011      | 1       | 30-Apr-08    | 6938.4       |
| 219      | 283,363     | T012      | 1       | 30-Apr-08    | 6997.28      |
| 219      | 283,369     | T013      | 1       | 30-Apr-08    | 3560.48      |
| 219      | 318,770     | T014      | 1       | 30-Apr-08    | 12402.72     |
| 219      | 283,153     | T015      | 1       | 30-Apr-08    | 20584.6      |
| 219      | 288,259     | T017      | 1       | 30-Apr-08    | 9875.2       |
| 219      | 132,934     | T018      | 1       | 30-Apr-08    | 2361.59      |
| 219      | 4,593,782   | T020      | 1       | 30-Apr-08    | 3368.92      |
| 219      | 176,644     | T022      | 1       | 30-Apr-08    | 2774.72      |
| 219      | 115,313     | T023      | 1       | 30-Apr-08    | 6436.63      |
| 219      | 132,922     | T025      | 1       | 30-Apr-08    | 7728.16      |
| 219      | 151,394     | T026      | 1       | 30-Apr-08    | 8875.68      |
| 219      | 132,829     | T028      | 1       | 30-Apr-08    | 5661.6       |
| 219      | 283,281     | T029      | 1       | 30-Apr-08    | 4013.6       |

**Atmos Energy Corporation-Tennessee**                      CWC WP 2-5  
**Revenue Lag Study - TOTAL HANDBILL REVENUES FOR TENNESSEE**  
**For Test Year Ended June 30, 2008**

| Line No. | Banner Cust                       | Rate Code | Service | Invoice Date | Total Charge |
|----------|-----------------------------------|-----------|---------|--------------|--------------|
| 219      | 149,690                           | 9DM1      | 1       | 31-May-08    | 5657.71      |
| 219      | 176,644                           | T001      |         | 31-May-08    | 4688.16      |
| 219      | 4,700,356                         | T002      |         | 31-May-08    | 4793.85      |
| 219      | 132,906                           | T004      |         | 31-May-08    | 8738.08      |
| 219      | 140,747                           | T006      |         | 31-May-08    | 2878.24      |
| 219      | 149,690                           | T007      |         | 31-May-08    | 3735.2       |
| 219      | 283,201                           | T009      |         | 31-May-08    | 5128.48      |
| 219      | 283,237                           | T010      |         | 31-May-08    | 11404.96     |
| 219      | 283,254                           | T011      |         | 31-May-08    | 6566.56      |
| 219      | 283,363                           | T012      |         | 31-May-08    | 6021.28      |
| 219      | 283,369                           | T013      |         | 31-May-08    | 3429.92      |
| 219      | 318,770                           | T014      |         | 31-May-08    | 9461.28      |
| 219      | 283,153                           | T015      |         | 31-May-08    | 17684.26     |
| 219      | 288,259                           | T017      |         | 31-May-08    | 10025.92     |
| 219      | 132,934                           | T018      |         | 31-May-08    | 2157.66      |
| 219      | 4,593,782                         | T020      |         | 31-May-08    | 2405.54      |
| 219      | 176,644                           | T022      |         | 31-May-08    | 2491.68      |
| 219      | 115,313                           | T023      |         | 31-May-08    | 4719.06      |
| 219      | 132,922                           | T025      |         | 31-May-08    | 7733.92      |
| 219      | 151,394                           | T026      |         | 31-May-08    | 7749.92      |
| 219      | 132,829                           | T028      |         | 31-May-08    | 5660.96      |
| 219      | 283,281                           | T029      |         | 31-May-08    | 3760.8       |
| 219      |                                   |           |         |              |              |
| 219      | TOTAL HANDBILL REVENUE            |           |         |              | 1,796,761    |
| 219      |                                   |           |         |              |              |
| 219      | TOTAL TN BILLED PER BOOKS REVENUE |           |         |              | 168,804,561  |
| 219      |                                   |           |         |              |              |
| 219      | % OF HANDBILLS                    |           |         |              | 1.1%         |

**Atmos Energy Corporation-Tennessee**  
**Per Books Purchase Gas Cost**  
**For Test Year Ended June 30, 2008**

THP-CWC3

| Line No. | Supplier                   | Production Month Start Service | Production Month Finish Service | Service Lag (d) | Date of Invoice (e) | Invoice Lag (f) | Date Paid (g) | Payment Lag (h) | Total Lag (i) | Amount (j)   | \$ Days (h) x (i) (k) |
|----------|----------------------------|--------------------------------|---------------------------------|-----------------|---------------------|-----------------|---------------|-----------------|---------------|--------------|-----------------------|
| 1        | Anadarko Energy Service    | 12/1/05                        | 12/31/2005                      | 15.5            | 1/7/06              | 7.0             | 01/25/06      | 18              | 40.50         | 6,549,465.48 | 265,233,351.94        |
| 2        | Anadarko Energy Service    | 7/1/07                         | 7/31/2007                       | 15.5            | 8/13/07             | 13.0            | 08/24/07      | 11              | 39.50         | 2,065,522.31 | 81,588,131.25         |
| 3        | Atmos Energy Marketing     | 7/1/07                         | 7/31/2007                       | 15.5            | 8/15/07             | 15.0            | 08/24/07      | 9               | 39.50         | 33,270.94    | 1,314,202.13          |
| 4        | Atmos Energy Marketing     | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | 16,378.41    | 646,947.20            |
| 5        | Atmos Energy Marketing     | 7/1/07                         | 7/31/2007                       | 15.5            | 8/15/07             | 15.0            | 08/24/07      | 9               | 39.50         | 170,630.51   | 6,739,905.15          |
| 6        | Atmos Energy Marketing     | 7/1/07                         | 7/31/2007                       | 15.5            | 8/15/07             | 15.0            | 08/24/07      | 9               | 39.50         | 2,200,511.63 | 86,920,209.39         |
| 7        | Chevron                    | 7/1/07                         | 7/31/2007                       | 15.5            | 8/10/07             | 10.0            | 08/24/07      | 14              | 39.50         | 340,362.92   | 13,444,335.34         |
| 8        | Columbia Gulf Transmission | 7/1/07                         | 7/31/2007                       | 15.5            | 7/31/07             | -               | 08/13/07      | 13              | 28.50         | 1,530.00     | 43,605.00             |
| 9        | Heritage Propane           | 8/1/07                         | 8/1/2007                        | 0.5             | 8/1/07              | -               | 08/09/07      | 8               | 8.50          | 469.49       | 3,990.67              |
| 10       | Heritage Propane           | 8/1/07                         | 8/1/2007                        | 0.5             | 8/1/07              | -               | 08/09/07      | 8               | 8.50          | 773.98       | 6,578.83              |
| 11       | Heritage Propane           | 8/1/07                         | 8/1/2007                        | 0.5             | 8/1/07              | -               | 08/09/07      | 8               | 8.50          | 876.99       | 7,454.42              |
| 12       | Heritage Propane           | 8/1/07                         | 8/1/2007                        | 0.5             | 8/7/07              | -               | 08/20/07      | 13              | 13.50         | 1,339.01     | 18,076.64             |
| 13       | Heritage Propane           | 8/4/07                         | 8/4/2007                        | 0.5             | 8/4/07              | -               | 08/22/07      | 18              | 18.50         | 599.79       | 11,096.12             |
| 14       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/8/07              | 8.0             | 08/24/07      | 16              | 39.50         | 1,068,620.60 | 42,210,513.70         |
| 15       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | (1,498.34)   | (59,184.43)           |
| 16       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | (1,501.11)   | (59,293.85)           |
| 17       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/8/07              | 8.0             | 08/24/07      | 16              | 39.50         | 348,379.02   | 13,760,971.29         |
| 18       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/8/07              | 8.0             | 08/24/07      | 16              | 39.50         | 1,720,448.22 | 67,957,704.69         |
| 19       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | (4,094.72)   | (161,741.44)          |
| 20       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/8/07              | 8.0             | 08/24/07      | 16              | 39.50         | 298,595.27   | 11,794,513.17         |
| 21       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | 159.02       | 6,281.29              |
| 22       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/8/07              | 8.0             | 08/24/07      | 16              | 39.50         | 484,231.20   | 19,127,132.40         |
| 23       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/27/07             | 27.0            | 09/25/07      | 29              | 71.50         | 320.40       | 22,908.60             |
| 24       | Anadarko Energy Service    | 7/1/07                         | 7/31/2007                       | 15.5            | 8/13/07             | 13.0            | 08/24/07      | 11              | 39.50         | 67,715.44    | 2,674,759.88          |
| 25       | Atmos Energy marketing     | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | 4,474.15     | 176,728.93            |
| 26       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/8/07              | 8.0             | 08/24/07      | 16              | 39.50         | 212,220.02   | 8,382,690.79          |
| 27       | OXY                        | 7/1/07                         | 7/31/2007                       | 15.5            | 8/14/07             | 14.0            | 08/24/07      | 10              | 39.50         | (505.83)     | (19,980.29)           |
| 28       | Anadarko Energy Service    | 8/1/07                         | 8/31/2007                       | 15.5            | 9/12/07             | 12.0            | 09/25/07      | 13              | 40.50         | 1,850,700.46 | 74,933,368.63         |
| 29       | Atmos Energy Marketing     | 8/1/07                         | 8/31/2007                       | 15.5            | 9/13/07             | 13.0            | 09/25/07      | 12              | 40.50         | 33,916.58    | 1,373,621.49          |
| 30       | Atmos Energy Marketing     | 8/1/07                         | 8/31/2007                       | 15.5            | 9/17/07             | 17.0            | 09/25/07      | 8               | 40.50         | 16,378.41    | 663,325.61            |
| 31       | Atmos Energy Marketing     | 8/1/07                         | 8/31/2007                       | 15.5            | 9/13/07             | 13.0            | 09/25/07      | 12              | 40.50         | 168,135.19   | 6,809,475.20          |
| 32       | Atmos Energy Marketing     | 8/1/07                         | 8/31/2007                       | 15.5            | 9/14/07             | 14.0            | 09/25/07      | 11              | 40.50         | 2,079,933.23 | 84,237,295.82         |
| 33       | Atmos Energy Marketing     | 8/1/07                         | 8/31/2007                       | 15.5            | 9/14/07             | 14.0            | 09/25/07      | 11              | 40.50         | 278,297.96   | 11,271,067.38         |
| 34       | Chevron                    | 8/1/07                         | 8/31/2007                       | 15.5            | 9/10/07             | 10.0            | 09/25/07      | 15              | 40.50         | 304,899.32   | 12,348,422.46         |
| 35       | Columbia Gulf Transmission | 9/1/06                         | 9/30/2006                       | 15.0            | 9/30/06             | -               | 10/01/07      | 366             | 381.00        | 1,530.00     | 582,930.00            |
| 36       | Columbia Gulf Transmission | 8/1/07                         | 8/31/2007                       | 15.5            | 8/31/07             | -               | 09/12/07      | 12              | 27.50         | 1,530.00     | 42,075.00             |
| 37       | Heritage Propane           | 8/31/07                        | 8/31/2007                       | 0.5             | 8/31/07             | -               | 09/18/07      | 18              | 18.50         | 1,287.33     | 23,815.61             |
| 38       | OXY                        | 8/1/07                         | 8/31/2007                       | 15.5            | 9/7/07              | 7.0             | 09/25/07      | 18              | 40.50         | 937,490.73   | 37,968,374.57         |
| 39       | OXY                        | 8/1/07                         | 8/31/2007                       | 15.5            | 9/7/07              | 7.0             | 09/25/07      | 18              | 40.50         | 311,213.25   | 12,604,136.63         |
| 40       | OXY                        | 8/1/07                         | 8/31/2007                       | 15.5            | 9/13/07             | 13.0            | 09/25/07      | 12              | 40.50         | 1,316.69     | 53,325.95             |
| 41       | OXY                        | 8/1/07                         | 8/31/2007                       | 15.5            | 9/7/07              | 7.0             | 09/25/07      | 18              | 40.50         | 1,505,851.80 | 60,986,997.90         |
| 42       | OXY                        | 8/1/07                         | 8/31/2007                       | 15.5            | 9/7/07              | 7.0             | 09/25/07      | 18              | 40.50         | 237,735.29   | 9,628,279.25          |
| 43       | Anadarko Energy Service    | 8/1/07                         | 8/31/2007                       | 15.5            | 9/12/07             | 12.0            | 09/25/07      | 13              | 40.50         | 59,357.25    | 2,403,968.63          |
| 44       | Atmos Energy marketing     | 8/1/07                         | 8/31/2007                       | 15.5            | 9/12/07             | 12.0            | 09/25/07      | 13              | 40.50         | 4,404.40     | 178,378.20            |
| 45       | Anadarko Energy Service    | 9/1/07                         | 9/30/2007                       | 15.0            | 10/19/07            | 19.0            | 10/25/07      | 6               | 40.00         | 639,684.26   | 25,587,370.40         |
| 46       | Atmos Energy Marketing     | 9/1/07                         | 9/30/2007                       | 15.0            | 10/11/07            | 11.0            | 10/25/07      | 14              | 40.00         | 33,582.45    | 1,343,298.00          |
| 47       | Atmos Energy Marketing     | 9/1/07                         | 9/30/2007                       | 15.0            | 10/10/07            | 10.0            | 10/25/07      | 15              | 40.00         | 16,299.77    | 651,990.80            |
| 48       | Atmos Energy Marketing     | 9/1/07                         | 9/30/2007                       | 15.0            | 10/11/07            | 11.0            | 10/25/07      | 14              | 40.00         | 169,982.09   | 6,799,283.60          |
| 49       | Atmos Energy Marketing     | 9/1/07                         | 9/30/2007                       | 15.0            | 10/15/07            | 15.0            | 10/25/07      | 10              | 40.00         | 1,918,190.49 | 76,727,619.60         |
| 50       | Atmos Energy Marketing     | 9/1/07                         | 9/30/2007                       | 15.0            | 10/15/07            | 15.0            | 10/25/07      | 10              | 40.00         | 276,967.31   | 11,078,692.40         |

Atmos Energy Corporation-Tennessee  
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THP-CWC3

| Line No. | Supplier (a)               | Production Month Start Service (b) | Production Month Finish Service (c) | Service Lag (d) | Date of Invoice (e) | Invoice Lag (f) | Date Paid (g) | Payment Lag (h) | Total Lag (i) | Amount (j)   | \$ Days (h) x (i) (k) |
|----------|----------------------------|------------------------------------|-------------------------------------|-----------------|---------------------|-----------------|---------------|-----------------|---------------|--------------|-----------------------|
| 51       | Chevron                    | 9/1/07                             | 9/30/2007                           | 15.0            | 10/10/07            | 10.0            | 10/25/07      | 15              | 40.00         | 462,855.43   | 18,514,217.20         |
| 52       | Columbia Gulf Transmission | 9/1/07                             | 9/30/2007                           | 15.0            | 9/30/07             | -               | 10/12/07      | 12              | 27.00         | 1,530.00     | 41,310.00             |
| 53       | Heritage Propane           | 10/12/07                           | 10/12/2007                          | 0.5             | 10/12/07            | -               | 10/31/07      | 19              | 17.50         | 1,394.06     | 27,184.17             |
| 54       | OXY                        | 9/1/07                             | 9/30/2007                           | 15.0            | 10/9/07             | 9.0             | 10/25/07      | 16              | 40.00         | 809,249.19   | 32,369,967.60         |
| 55       | OXY                        | 9/1/07                             | 9/30/2007                           | 15.0            | 10/9/07             | 9.0             | 10/25/07      | 16              | 40.00         | 1,336,123.06 | 53,444,922.40         |
| 56       | OXY                        | 9/1/07                             | 9/30/2007                           | 15.0            | 10/9/07             | 9.0             | 10/25/07      | 16              | 40.00         | 388,580.70   | 15,543,228.00         |
| 57       | Anadarko Energy Service    | 9/1/07                             | 9/30/2007                           | 15.0            | 10/19/07            | 19.0            | 10/25/07      | 6               | 40.00         | 49,944.72    | 1,997,788.80          |
| 58       | Atmos Energy marketing     | 9/1/07                             | 9/30/2007                           | 15.0            | 10/15/07            | 15.0            | 10/25/07      | 10              | 40.00         | 4,265.32     | 170,612.80            |
| 59       | OXY                        | 9/1/07                             | 9/30/2007                           | 15.0            | 10/9/07             | 9.0             | 10/25/07      | 16              | 40.00         | 222,679.02   | 8,907,160.80          |
| 60       | Anadarko Energy Service    | 10/1/07                            | 10/31/2007                          | 15.5            | 11/12/07            | 12.0            | 11/26/07      | 14              | 41.50         | 2,015,872.49 | 83,638,708.34         |
| 61       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/12/07            | 12.0            | 11/26/07      | 14              | 41.50         | 33,507.53    | 1,390,562.50          |
| 62       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/12/07            | 12.0            | 11/26/07      | 14              | 41.50         | 16,299.72    | 676,438.38            |
| 63       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/12/07            | 12.0            | 11/26/07      | 14              | 41.50         | 175,262.63   | 7,273,399.15          |
| 64       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/16/07            | 16.0            | 11/26/07      | 10              | 41.50         | 2,179,628.55 | 90,454,584.83         |
| 65       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/26/07            | 26.0            | 12/26/07      | 30              | 71.50         | (16.51)      | (1,180.47)            |
| 66       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/16/07            | 16.0            | 11/26/07      | 10              | 41.50         | 277,452.64   | 11,514,284.56         |
| 67       | Atmos Energy Marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/26/07            | 26.0            | 12/26/07      | 30              | 71.50         | 203,905.25   | 8,462,067.88          |
| 68       | Chevron                    | 10/1/07                            | 10/31/2007                          | 15.5            | 11/9/07             | 9.0             | 11/26/07      | 17              | 41.50         | 1,530.00     | 52,785.00             |
| 69       | Columbia Gulf Transmission | 10/1/07                            | 10/31/2007                          | 15.5            | 10/31/07            | -               | 11/05/07      | 11              | 11.50         | 1,017.68     | 11,703.32             |
| 70       | Heritage Propane           | 10/25/07                           | 10/25/2007                          | 0.5             | 10/25/07            | -               | 11/05/07      | 11              | 11.50         | 1,256.58     | 14,450.67             |
| 71       | Heritage Propane           | 10/25/07                           | 10/25/2007                          | 0.5             | 10/25/07            | -               | 11/05/07      | 11              | 11.50         | 905.96       | 10,418.54             |
| 72       | Heritage Propane           | 10/25/07                           | 10/25/2007                          | 0.5             | 10/25/07            | -               | 11/05/07      | 11              | 11.50         | 1,800.30     | 27,904.65             |
| 73       | Heritage Propane           | 10/31/07                           | 10/31/2007                          | 0.5             | 10/31/07            | -               | 11/15/07      | 15              | 15.50         | 2,302.21     | 35,684.26             |
| 74       | Heritage Propane           | 11/12/07                           | 11/12/2007                          | 0.5             | 11/12/07            | -               | 12/04/07      | 15              | 15.50         | 883.97       | 13,701.54             |
| 75       | Heritage Propane           | 11/19/07                           | 11/19/2007                          | 0.5             | 11/19/07            | -               | 12/04/07      | 15              | 15.50         | 217.09       | 4,016.17              |
| 76       | Heritage Propane           | 11/16/07                           | 11/16/2007                          | 0.5             | 11/16/07            | (10.0)          | 12/04/07      | 28              | 18.50         | 984,145.68   | 40,842,045.72         |
| 77       | OXY                        | 10/1/07                            | 10/31/2007                          | 15.5            | 11/8/07             | 8.0             | 11/26/07      | 18              | 41.50         | 512,434.47   | 21,266,030.51         |
| 78       | OXY                        | 10/1/07                            | 10/31/2007                          | 15.5            | 11/8/07             | 8.0             | 11/26/07      | 18              | 41.50         | 396,003.58   | 16,434,148.57         |
| 79       | OXY                        | 10/1/07                            | 10/31/2007                          | 15.5            | 11/8/07             | 8.0             | 11/26/07      | 18              | 41.50         | 1,827,922.06 | 75,858,765.49         |
| 80       | OXY                        | 10/1/07                            | 10/31/2007                          | 15.5            | 11/8/07             | 8.0             | 11/26/07      | 18              | 41.50         | 62,258.01    | 2,583,707.42          |
| 81       | Anadarko Energy Service    | 10/1/07                            | 10/31/2007                          | 15.5            | 11/13/07            | 13.0            | 11/26/07      | 13              | 41.50         | 4,727.43     | 196,188.35            |
| 82       | Atmos Energy marketing     | 10/1/07                            | 10/31/2007                          | 15.5            | 11/8/07             | 8.0             | 11/26/07      | 18              | 41.50         | 91,316.00    | 3,789,614.00          |
| 83       | OXY                        | 10/1/07                            | 10/31/2007                          | 15.0            | 12/18/07            | 18.0            | 12/26/07      | 8               | 41.00         | 2,372,943.66 | 97,290,690.06         |
| 84       | Anadarko Energy Service    | 11/1/07                            | 11/30/2007                          | 15.0            | 12/12/07            | 12.0            | 12/26/07      | 14              | 41.00         | 33,675.77    | 1,380,706.57          |
| 85       | Atmos Energy Marketing     | 11/1/07                            | 11/30/2007                          | 15.0            | 12/11/07            | 11.0            | 12/26/07      | 15              | 41.00         | 15,999.78    | 655,990.98            |
| 86       | Atmos Energy Marketing     | 11/1/07                            | 11/30/2007                          | 15.0            | 12/12/07            | 12.0            | 12/26/07      | 14              | 41.00         | 200,370.77   | 8,215,201.57          |
| 87       | Atmos Energy Marketing     | 11/1/07                            | 11/30/2007                          | 15.0            | 12/17/07            | 17.0            | 12/26/07      | 9               | 41.00         | 1,066,389.32 | 43,721,962.12         |
| 88       | Atmos Energy Marketing     | 11/1/07                            | 11/30/2007                          | 15.0            | 12/17/07            | 17.0            | 12/26/07      | 9               | 41.00         | 357,547.38   | 14,659,442.58         |
| 89       | Atmos Energy Marketing     | 11/1/07                            | 11/30/2007                          | 15.0            | 12/10/07            | 10.0            | 12/26/07      | 16              | 41.00         | 671,474.78   | 27,530,465.98         |
| 90       | Chevron                    | 11/1/07                            | 11/30/2007                          | 15.0            | 11/30/07            | -               | 12/31/07      | 31              | 46.00         | 1,530.00     | 70,380.00             |
| 91       | Columbia Gulf Transmission | 11/1/07                            | 11/27/2007                          | 0.5             | 11/27/07            | -               | 12/11/07      | 14              | 14.50         | 1,444.70     | 20,948.15             |
| 92       | Heritage Propane           | 11/27/07                           | 11/27/2007                          | 0.5             | 11/27/07            | -               | 12/11/07      | 14              | 14.50         | 1,329.77     | 19,281.67             |
| 93       | Heritage Propane           | 11/27/07                           | 11/27/2007                          | 0.5             | 11/27/07            | -               | 12/11/07      | 14              | 14.50         | 1,458.96     | 21,154.92             |
| 94       | Heritage Propane           | 11/27/07                           | 11/27/2007                          | 0.5             | 11/27/07            | -               | 12/11/07      | 14              | 14.50         | 3,207.37     | 46,506.87             |
| 95       | Heritage Propane           | 12/10/07                           | 12/10/2007                          | 0.5             | 12/10/07            | -               | 12/27/07      | 17              | 17.50         | 1,031.37     | 18,048.98             |
| 96       | Heritage Propane           | 12/17/07                           | 12/17/2007                          | 0.5             | 12/17/07            | -               | 12/27/07      | 10              | 10.50         | 2,366.19     | 24,845.00             |
| 97       | Heritage Propane           | 12/11/07                           | 12/11/2007                          | 0.5             | 12/11/07            | -               | 12/27/07      | 16              | 16.50         | 692.36       | 11,423.94             |
| 98       | Heritage Propane           | 11/1/07                            | 11/30/2007                          | 15.0            | 12/7/07             | 7.0             | 12/26/07      | 19              | 41.00         | 1,081,198.92 | 44,329,155.72         |
| 99       | OXY                        | 11/1/07                            | 11/30/2007                          | 15.0            | 12/7/07             | 7.0             | 12/26/07      | 19              | 41.00         | 735,410.97   | 30,151,849.77         |
| 100      | OXY                        | 11/1/07                            | 11/30/2007                          | 15.0            | 12/7/07             | 7.0             | 12/26/07      | 19              | 41.00         | 3,128,696.71 | 128,276,565.11        |
| 101      | OXY                        | 11/1/07                            | 11/30/2007                          | 15.0            | 12/7/07             | 7.0             | 12/26/07      | 19              | 41.00         |              |                       |

**Atmos Energy Corporation--Tennessee**  
**Per Books Purchase Gas Cost**  
**For Test Year Ended June 30, 2008**

| Line No. | Supplier                   | Production Month Start Service | Production Month Finish Service | Service Lag | Date of Invoice | Invoice Lag | Date Paid | Payment Lag | Total Lag | Amount       | \$ Days (h) x (i) |
|----------|----------------------------|--------------------------------|---------------------------------|-------------|-----------------|-------------|-----------|-------------|-----------|--------------|-------------------|
| (a)      | (b)                        | (c)                            | (d)                             | (e)         | (f)             | (g)         | (h)       | (i)         | (j)       | (k)          | (l)               |
| 102      | Nashville Gas              | 11/1/07                        | 11/30/2007                      | 15.0        | 12/5/07         | 5.0         | 12/11/07  | 6           | 26.00     | 3,245.27     | 84,377.02         |
| 103      | Nashville Gas              | 10/1/07                        | 10/31/2007                      | 15.5        | 11/5/07         | 5.0         | 12/11/07  | 36          | 56.50     | 2,336.95     | 132,037.68        |
| 104      | Anadarko Energy Service    | 11/1/07                        | 11/30/2007                      | 15.0        | 12/8/07         | 8.0         | 12/26/07  | 18          | 41.00     | 68,960.97    | 2,827,399.77      |
| 105      | Atmos Energy marketing     | 11/1/07                        | 11/30/2007                      | 15.0        | 12/7/07         | 7.0         | 12/26/07  | 19          | 41.00     | 22,134.55    | 907,516.55        |
| 106      | OXY                        | 11/1/07                        | 11/30/2007                      | 15.0        | 12/7/07         | 7.0         | 12/26/07  | 19          | 41.00     | 161,221.12   | 6,610,065.92      |
| 107      | Columbia Gulf Transmission | 11/2/07                        | 11/2/2007                       | 0.5         | 12/18/07        | 46.0        | 12/18/07  | -           | 46.50     | (878.95)     | (40,871.18)       |
| 108      | Heritage Propane           | 12/26/07                       | 12/26/2007                      | 0.5         | 12/26/07        | -           | 01/14/08  | 19          | 19.50     | 3,027.41     | 59,034.50         |
| 109      | Heritage Propane           | 12/26/07                       | 12/26/2007                      | 0.5         | 12/26/07        | -           | 01/10/08  | 15          | 15.50     | 403.72       | 6,257.66          |
| 110      | Heritage Propane           | 12/28/07                       | 12/28/2007                      | 0.5         | 12/28/07        | -           | 01/10/08  | 13          | 13.50     | 2,623.99     | 35,423.87         |
| 111      | Heritage Propane           | 1/2/08                         | 1/2/2008                        | 0.5         | 1/2/08          | -           | 01/10/08  | 8           | 8.50      | 1,775.15     | 15,088.78         |
| 112      | Heritage Propane           | 1/2/08                         | 1/2/2008                        | 0.5         | 1/2/08          | -           | 01/10/08  | 8           | 8.50      | 810.13       | 6,886.11          |
| 113      | Heritage Propane           | 1/2/08                         | 1/2/2008                        | 0.5         | 1/2/08          | -           | 01/10/08  | 8           | 8.50      | 2,583.82     | 21,962.47         |
| 114      | OXY                        | 12/1/07                        | 12/31/2007                      | 15.5        | 1/9/08          | 9.0         | 01/25/08  | 16          | 40.50     | 4,062,866.68 | 164,546,100.54    |
| 115      | Columbia Gulf Transmission | 12/1/07                        | 12/31/2007                      | 15.5        | 12/31/07        | -           | 01/15/08  | 15          | 30.50     | 1,530.00     | 46,665.00         |
| 116      | Piedmont Natural Gas       | 12/1/07                        | 12/31/2007                      | 15.5        | 1/7/08          | 7.0         | 01/25/08  | 18          | 40.50     | 5,141.84     | 208,244.52        |
| 117      | Atmos Energy Marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/14/08         | 14.0        | 01/25/08  | 11          | 40.50     | 17,296.72    | 700,517.16        |
| 118      | Atmos Energy Marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/14/08         | 14.0        | 01/25/08  | 11          | 40.50     | 32,272.02    | 1,307,016.81      |
| 119      | Atmos Energy Marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/14/08         | 14.0        | 01/25/08  | 11          | 40.50     | 214,080.50   | 8,670,260.25      |
| 120      | OXY                        | 12/1/07                        | 12/31/2007                      | 15.5        | 1/9/08          | 9.0         | 01/25/08  | 16          | 40.50     | 1,111,245.55 | 45,005,444.78     |
| 121      | Heritage Propane           | 12/31/07                       | 12/31/2007                      | 0.5         | 12/31/07        | -           | 01/21/08  | 21          | 21.50     | 1,718.93     | 36,957.00         |
| 122      | Heritage Propane           | 1/3/08                         | 1/3/2008                        | 0.5         | 1/3/08          | -           | 01/21/08  | 18          | 18.50     | 2,613.60     | 48,351.60         |
| 123      | Heritage Propane           | 12/10/07                       | 12/10/2007                      | 0.5         | 12/10/07        | -           | 01/21/08  | 42          | 42.50     | 800.00       | 34,000.00         |
| 124      | Atmos Energy Marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/15/08         | 15.0        | 01/25/08  | 10          | 40.50     | 2,716,144.47 | 110,003,851.04    |
| 125      | Chevron                    | 12/1/07                        | 12/31/2007                      | 15.5        | 1/10/08         | 10.0        | 01/25/08  | 15          | 40.50     | 773,914.86   | 31,343,551.83     |
| 126      | Anadarko Energy Service    | 12/1/07                        | 12/31/2007                      | 15.5        | 1/16/08         | 16.0        | 01/25/08  | 9           | 40.50     | 2,465,225.53 | 99,841,633.97     |
| 127      | OXY                        | 12/1/07                        | 12/31/2007                      | 15.5        | 1/9/08          | 9.0         | 01/25/08  | 16          | 40.50     | 820,136.96   | 33,215,546.88     |
| 128      | Atmos Energy Marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/15/08         | 15.0        | 01/25/08  | 10          | 40.50     | 351,108.22   | 14,219,882.91     |
| 129      | Atmos Energy Marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/14/08         | 14.0        | 01/25/08  | 11          | 40.50     | 75,480.00    | 3,056,940.00      |
| 130      | Heritage Propane           | 1/14/08                        | 1/14/2008                       | 0.5         | 1/14/08         | -           | 01/25/08  | 11          | 11.50     | 3,813.48     | 43,835.02         |
| 131      | Heritage Propane           | 1/21/08                        | 1/21/2008                       | 0.5         | 1/21/08         | -           | 01/28/08  | 7           | 7.50      | 4,925.04     | 36,937.80         |
| 132      | Heritage Propane           | 1/22/08                        | 1/22/2008                       | 0.5         | 1/22/08         | -           | 01/31/08  | 9           | 9.50      | 297.39       | 2,825.21          |
| 133      | Atmos Energy marketing     | 12/1/07                        | 12/31/2007                      | 15.5        | 1/14/08         | 14.0        | 01/25/08  | 11          | 40.50     | 31,952.63    | 1,294,081.52      |
| 134      | Anadarko Energy Service    | 12/1/07                        | 12/31/2007                      | 15.5        | 1/16/08         | 16.0        | 01/25/08  | 9           | 40.50     | 70,894.92    | 2,871,244.26      |
| 135      | Anadarko Energy Service    | 1/1/08                         | 1/31/2008                       | 15.5        | 2/22/08         | 22.0        | 02/25/08  | 3           | 40.50     | 2,686,745.28 | 108,813,183.84    |
| 136      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 2/14/08         | 14.0        | 02/25/08  | 11          | 40.50     | 32,391.04    | 1,311,837.12      |
| 137      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 2/18/08         | 18.0        | 02/25/08  | 7           | 40.50     | 2,839,383.87 | 114,995,046.74    |
| 138      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 2/18/08         | 18.0        | 02/25/08  | 7           | 40.50     | 48.73        | 1,973.57          |
| 139      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 2/18/08         | 18.0        | 02/25/08  | 7           | 40.50     | 361,943.51   | 14,658,712.16     |
| 140      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 2/21/08         | 21.0        | 02/25/08  | 4           | 40.50     | 1.33         | 53.87             |
| 141      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 1/12/08         | (19.0)      | 02/25/08  | 44          | 40.50     | 17,296.72    | 700,517.16        |
| 142      | Atmos Energy Marketing     | 1/1/08                         | 1/31/2008                       | 15.5        | 2/14/08         | 14.0        | 02/25/08  | 11          | 40.50     | 316,872.19   | 12,833,323.70     |
| 143      | Chevron                    | 1/1/08                         | 1/31/2008                       | 15.5        | 2/11/08         | 11.0        | 02/25/08  | 14          | 40.50     | 1,305,155.58 | 52,858,800.99     |
| 144      | Columbia Gulf Transmission | 1/1/08                         | 1/31/2008                       | 15.5        | 1/31/08         | -           | 02/13/08  | 13          | 28.50     | 1,530.00     | 43,605.00         |
| 145      | Heritage Propane           | 1/28/08                        | 1/28/2008                       | 0.5         | 1/28/08         | -           | 02/07/08  | 10          | 10.50     | 4,514.40     | 47,401.20         |
| 146      | Heritage Propane           | 2/4/08                         | 2/4/2008                        | 0.5         | 2/4/08          | -           | 02/14/08  | 10          | 10.50     | 2,956.99     | 31,048.40         |
| 147      | Heritage Propane           | 1/27/08                        | 1/27/2008                       | 0.5         | 1/27/08         | -           | 02/19/08  | 23          | 23.50     | 934.13       | 21,952.06         |
| 148      | Heritage Propane           | 1/24/08                        | 1/24/2008                       | 0.5         | 1/24/08         | -           | 02/19/08  | 26          | 26.50     | 2,024.99     | 53,662.24         |
| 149      | Heritage Propane           | 1/24/08                        | 1/24/2008                       | 0.5         | 1/24/08         | -           | 02/19/08  | 26          | 26.50     | 2,334.48     | 61,863.72         |
| 150      | Heritage Propane           | 2/11/08                        | 2/11/2008                       | 0.5         | 2/11/08         | -           | 02/19/08  | 8           | 8.50      | 1,270.28     | 10,797.38         |
| 151      | Heritage Propane           | 2/6/08                         | 2/6/2008                        | 0.5         | 2/6/08          | -           | 02/22/08  | 16          | 16.50     | 747.67       | 12,336.56         |
| 152      | Heritage Propane           | 2/15/08                        | 2/15/2008                       | 0.5         | 2/15/08         | -           | 02/22/08  | 7           | 7.50      | 1,981.85     | 14,863.88         |

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| Line No. | Supplier (a)               | Production Month Start Service (b) | Production Month Finish Service (c) | Service Lag (d) | Date of Invoice (e) | Invoice Lag (f) | Date Paid (g) | Payment Lag (h) | Total Lag (i) | Amount (j)   | \$ Days (h) x (i) (k) |
|----------|----------------------------|------------------------------------|-------------------------------------|-----------------|---------------------|-----------------|---------------|-----------------|---------------|--------------|-----------------------|
| 153      | Heritage Propane           | 2/20/08                            | 2/20/2008                           | 0.5             | 2/20/08             | -               | 02/22/08      | 2               | 2.50          | 508.97       | 1,272.43              |
| 154      | Heritage Propane           | 2/15/08                            | 2/15/2008                           | 0.5             | 2/15/08             | -               | 02/25/08      | 10              | 10.50         | 724.40       | 7,606.20              |
| 155      | Heritage Propane           | 2/15/08                            | 2/15/2008                           | 0.5             | 2/15/08             | -               | 02/25/08      | 10              | 10.50         | 1,773.62     | 18,623.01             |
| 156      | Heritage Propane           | 2/11/08                            | 2/11/2008                           | 0.5             | 2/11/08             | -               | 02/28/08      | 17              | 17.50         | 3,179.80     | 55,646.50             |
| 157      | Heritage Propane           | 2/18/08                            | 2/18/2008                           | 0.5             | 2/18/08             | -               | 02/28/08      | 10              | 10.50         | 2,318.79     | 24,347.30             |
| 158      | Heritage Propane           | 2/20/08                            | 2/20/2008                           | 0.5             | 2/20/08             | -               | 02/28/08      | 8               | 8.50          | 392.22       | 3,333.87              |
| 159      | Piedmont Natural Gas       | 1/1/08                             | 1/31/2008                           | 15.5            | 2/5/08              | 5.0             | 02/13/08      | 8               | 28.50         | 7,579.65     | 216,020.03            |
| 160      | OXY                        | 1/1/08                             | 1/31/2008                           | 15.5            | 2/7/08              | 7.0             | 02/25/08      | 18              | 40.50         | 206,102.47   | 8,347,150.04          |
| 161      | OXY                        | 1/1/08                             | 1/31/2008                           | 15.5            | 2/7/08              | 7.0             | 02/25/08      | 18              | 40.50         | 4,537,253.62 | 183,758,771.61        |
| 162      | OXY                        | 1/1/08                             | 1/31/2008                           | 15.5            | 2/7/08              | 7.0             | 02/25/08      | 18              | 40.50         | 1,112,227.22 | 45,045,202.41         |
| 163      | OXY                        | 1/1/08                             | 1/31/2008                           | 15.5            | 2/7/08              | 7.0             | 02/25/08      | 18              | 40.50         | 1,354,844.50 | 54,871,202.25         |
| 164      | Anadarko Energy Service    | 1/1/08                             | 1/31/2008                           | 15.5            | 2/22/08             | 22.0            | 02/25/08      | 3               | 40.50         | 70,719.43    | 2,864,136.92          |
| 165      | Atmos Energy marketing     | 1/1/08                             | 1/31/2008                           | 15.5            | 2/14/08             | 14.0            | 02/25/08      | 11              | 40.50         | 48,568.32    | 1,967,016.96          |
| 166      | Anadarko Energy Service    | 2/1/08                             | 2/29/2008                           | 14.5            | 3/19/08             | 19.0            | 03/25/08      | 6               | 39.50         | 2,793,010.91 | 110,323,930.95        |
| 167      | Atmos Energy Marketing     | 2/1/08                             | 2/29/2008                           | 14.5            | 3/14/08             | 14.0            | 03/25/08      | 11              | 39.50         | 32,573.13    | 1,286,638.64          |
| 168      | Atmos Energy Marketing     | 2/1/08                             | 2/29/2008                           | 14.5            | 3/14/08             | 14.0            | 03/25/08      | 11              | 39.50         | 2,858,518.23 | 112,911,470.09        |
| 169      | Atmos Energy Marketing     | 2/1/08                             | 2/29/2008                           | 14.5            | 3/14/08             | 14.0            | 03/25/08      | 11              | 39.50         | 360,671.10   | 14,246,508.45         |
| 170      | Atmos Energy Marketing     | 2/1/08                             | 2/29/2008                           | 14.5            | 3/11/08             | 11.0            | 03/25/08      | 14              | 39.50         | 17,296.34    | 683,205.43            |
| 171      | Atmos Energy Marketing     | 2/1/08                             | 2/29/2008                           | 14.5            | 3/14/08             | 14.0            | 03/25/08      | 11              | 39.50         | 298,186.04   | 11,778,348.58         |
| 172      | Chevron                    | 2/1/08                             | 2/29/2008                           | 14.5            | 3/6/08              | 6.0             | 03/25/08      | 19              | 39.50         | 636,603.42   | 25,145,835.09         |
| 173      | Columbia Gulf Transmission | 2/1/08                             | 2/29/2008                           | 14.5            | 2/29/08             | -               | 03/18/08      | 18              | 32.50         | 1,530.00     | 49,725.00             |
| 174      | Heritage Propane           | 2/25/08                            | 2/25/2008                           | 0.5             | 2/25/08             | -               | 03/13/08      | 17              | 17.50         | 2,941.16     | 51,470.30             |
| 175      | Heritage Propane           | 3/7/08                             | 3/7/2008                            | 0.5             | 3/7/08              | -               | 03/13/08      | 6               | 6.50          | 797.09       | 5,181.09              |
| 176      | Heritage Propane           | 3/7/08                             | 3/7/2008                            | 0.5             | 3/7/08              | -               | 03/13/08      | 6               | 6.50          | 1,584.90     | 10,301.85             |
| 177      | Heritage Propane           | 3/7/08                             | 3/7/2008                            | 0.5             | 3/7/08              | -               | 03/13/08      | 6               | 6.50          | 1,742.69     | 11,327.49             |
| 178      | Heritage Propane           | 3/3/08                             | 3/3/2008                            | 0.5             | 3/3/08              | -               | 03/18/08      | 15              | 15.50         | 2,523.63     | 39,116.27             |
| 179      | Heritage Propane           | 3/11/08                            | 3/11/2008                           | 0.5             | 3/11/08             | -               | 03/24/08      | 13              | 13.50         | 710.97       | 9,598.10              |
| 180      | Heritage Propane           | 3/17/08                            | 3/17/2008                           | 0.5             | 3/17/08             | -               | 04/01/08      | 15              | 15.50         | 2,400.22     | 37,203.41             |
| 181      | Heritage Propane           | 3/10/08                            | 3/10/2008                           | 0.5             | 3/10/08             | -               | 04/01/08      | 22              | 22.50         | 2,098.25     | 47,210.63             |
| 182      | Heritage Propane           | 1/17/08                            | 1/17/2008                           | 0.5             | 1/17/08             | -               | 04/01/08      | 75              | 75.50         | 195.37       | 14,750.44             |
| 183      | Piedmont Natural Gas       | 2/1/08                             | 2/29/2008                           | 14.5            | 3/5/08              | 5.0             | 03/18/08      | 13              | 32.50         | 5,815.79     | 189,013.18            |
| 184      | OXY                        | 2/1/08                             | 2/29/2008                           | 14.5            | 3/7/08              | 7.0             | 03/25/08      | 18              | 39.50         | 43,053.54    | 1,700,614.83          |
| 185      | OXY                        | 2/1/08                             | 2/29/2008                           | 14.5            | 3/7/08              | 7.0             | 03/25/08      | 18              | 39.50         | 3,748,058.36 | 148,048,305.22        |
| 186      | OXY                        | 2/1/08                             | 2/29/2008                           | 14.5            | 3/7/08              | 7.0             | 03/25/08      | 18              | 39.50         | 1,163,430.50 | 45,955,504.75         |
| 187      | OXY                        | 2/1/08                             | 2/29/2008                           | 14.5            | 3/7/08              | 7.0             | 03/25/08      | 18              | 39.50         | 651,528.51   | 25,735,376.15         |
| 188      | Anadarko Energy Service    | 2/1/08                             | 2/29/2008                           | 14.5            | 3/19/08             | 19.0            | 03/25/08      | 6               | 39.50         | 74,217.26    | 2,931,581.77          |
| 189      | Atmos Energy marketing     | 2/1/08                             | 2/29/2008                           | 14.5            | 3/11/08             | 11.0            | 03/25/08      | 14              | 39.50         | 38,328.90    | 1,513,991.55          |
| 190      | Anadarko Energy Service    | 3/1/08                             | 3/31/2008                           | 15.5            | 4/9/08              | 9.0             | 04/25/08      | 16              | 40.50         | 2,348,440.19 | 95,111,827.70         |
| 191      | Atmos Energy Marketing     | 3/1/08                             | 3/31/2008                           | 15.5            | 4/14/08             | 14.0            | 04/25/08      | 11              | 40.50         | 32,584.35    | 1,319,666.18          |
| 192      | Atmos Energy Marketing     | 3/1/08                             | 3/31/2008                           | 15.5            | 4/14/08             | 14.0            | 04/25/08      | 11              | 40.50         | 3,074,306.99 | 124,509,433.10        |
| 193      | Atmos Energy Marketing     | 3/1/08                             | 3/31/2008                           | 15.5            | 4/14/08             | 14.0            | 04/25/08      | 11              | 40.50         | 358,408.43   | 14,515,541.42         |
| 194      | Atmos Energy Marketing     | 3/1/08                             | 3/31/2008                           | 15.5            | 4/14/08             | 14.0            | 04/25/08      | 11              | 40.50         | 16,041.62    | 649,685.61            |
| 195      | Atmos Energy Marketing     | 3/1/08                             | 3/31/2008                           | 15.5            | 4/14/08             | 14.0            | 04/25/08      | 11              | 40.50         | 205,268.47   | 8,313,373.04          |
| 196      | Chevron                    | 3/1/08                             | 3/31/2008                           | 15.5            | 4/10/08             | 10.0            | 04/25/08      | 15              | 40.50         | 361,827.16   | 14,653,999.98         |
| 197      | Columbia Gulf Transmission | 3/1/08                             | 3/31/2008                           | 15.5            | 3/31/08             | -               | 04/11/08      | 11              | 26.50         | 1,530.00     | 40,545.00             |
| 198      | Heritage Propane           | 3/24/08                            | 3/24/2008                           | 0.5             | 3/24/08             | -               | 04/09/08      | 16              | 16.50         | 352.82       | 5,821.53              |
| 199      | Heritage Propane           | 3/31/08                            | 3/31/2008                           | 0.5             | 3/31/08             | -               | 04/10/08      | 10              | 10.50         | 2,903.70     | 30,488.85             |
| 200      | Heritage Propane           | 12/3/07                            | 12/3/2007                           | 0.5             | 12/3/07             | -               | 04/10/08      | 129             | 129.50        | 2,228.77     | 288,625.72            |
| 201      | Heritage Propane           | 4/16/08                            | 4/16/2008                           | 0.5             | 4/16/08             | -               | 04/23/08      | 7               | 7.50          | 1,812.23     | 13,591.73             |
| 202      | Heritage Propane           | 4/16/08                            | 4/16/2008                           | 0.5             | 4/16/08             | -               | 04/23/08      | 7               | 7.50          | 1,127.26     | 8,454.45              |
| 203      | Heritage Propane           | 4/16/08                            | 4/16/2008                           | 0.5             | 4/16/08             | -               | 04/23/08      | 7               | 7.50          | 1,580.56     | 11,854.20             |

**Atmos Energy Corporation-Tennessee**  
**Per Books Purchase Gas Cost**  
**For Test Year Ended June 30, 2008**

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| Line No. | Supplier (a)               | Production Month Start Service (b) | Production Month Finish Service (c) | Service Lag (d) | Date of Invoice (e) | Invoice Lag (f) | Date Paid (g) | Payment Lag (h) | Total Lag (i) | Amount (j)     | \$ Days (b) x (i) (k) |
|----------|----------------------------|------------------------------------|-------------------------------------|-----------------|---------------------|-----------------|---------------|-----------------|---------------|----------------|-----------------------|
| 204      | Piedmont Natural Gas       | 3/1/08                             | 3/31/2008                           | 15.5            | 4/3/08              | 3.0             | 04/11/08      | 8               | 26.50         | 4,392.09       | 116,390.39            |
| 205      | OXY                        | 3/1/08                             | 3/31/2008                           | 15.5            | 4/9/08              | 9.0             | 04/25/08      | 16              | 40.50         | 2,614,255.90   | 105,877,363.95        |
| 206      | OXY                        | 3/1/08                             | 3/31/2008                           | 15.5            | 4/9/08              | 9.0             | 04/25/08      | 16              | 40.50         | 1,380,790.28   | 55,922,006.34         |
| 207      | OXY                        | 3/1/08                             | 3/31/2008                           | 15.5            | 4/9/08              | 9.0             | 04/25/08      | 16              | 40.50         | 371,272.53     | 15,036,537.47         |
| 208      | Anadarko Energy Service    | 3/1/08                             | 3/31/2008                           | 15.5            | 4/9/08              | 9.0             | 04/25/08      | 16              | 40.50         | 89,087.49      | 3,608,043.35          |
| 209      | Atmos Energy marketing     | 3/1/08                             | 3/31/2008                           | 15.5            | 4/14/08             | 14.0            | 04/25/08      | 11              | 40.50         | 26,595.50      | 1,077,117.75          |
| 210      | Atmos Energy Marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 1,176,132.75   | 48,221,442.75         |
| 211      | Atmos Energy Marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 7,063,901.13   | 289,619,946.33        |
| 212      | Atmos Energy Marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 632,789.46     | 25,944,367.86         |
| 213      | Atmos Energy Marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 275,078.81     | 11,278,231.21         |
| 214      | Atmos Energy Marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 304,987.78     | 12,504,498.98         |
| 215      | Atmos Energy Marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 3,244,338.52   | 133,017,879.32        |
| 216      | Columbia Gulf Transmission | 4/1/08                             | 4/30/2008                           | 15.0            | 4/30/08             | -               | 05/13/08      | 13              | 28.00         | 1,530.00       | 42,840.00             |
| 217      | Piedmont Natural Gas       | 4/1/08                             | 4/30/2008                           | 15.0            | 5/5/08              | 5.0             | 05/13/08      | 8               | 28.00         | 3,536.16       | 99,012.48             |
| 218      | Atmos Energy marketing     | 4/1/08                             | 4/30/2008                           | 15.0            | 5/14/08             | 14.0            | 05/26/08      | 12              | 41.00         | 19,759.57      | 810,142.37            |
| 219      | Heritage Propane           | 4/15/08                            | 4/15/2008                           | 0.5             | 4/15/08             | -               | 05/15/08      | 30              | 30.50         | 2,015.58       | 61,475.19             |
| 220      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/16/08             | 16.0            | 06/25/08      | 9               | 40.50         | 1,044,424.98   | 42,299,211.69         |
| 221      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/13/08             | 13.0            | 06/25/08      | 12              | 40.50         | 6,869,877.16   | 278,230,024.98        |
| 222      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/16/08             | 16.0            | 06/25/08      | 9               | 40.50         | 1,428,140.72   | 57,839,699.16         |
| 223      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/13/08             | 13.0            | 06/25/08      | 12              | 40.50         | 274,954.44     | 11,135,654.82         |
| 224      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/12/08             | 12.0            | 06/25/08      | 13              | 40.50         | 745,986.70     | 30,212,461.35         |
| 225      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/16/08             | 16.0            | 06/25/08      | 9               | 40.50         | 1,602,393.79   | 64,896,948.50         |
| 226      | Columbia Gulf Transmission | 5/1/08                             | 5/31/2008                           | 15.5            | 5/31/08             | -               | 06/12/08      | 12              | 27.50         | 1,530.00       | 42,075.00             |
| 227      | Heritage Propane           | 5/30/08                            | 5/30/2008                           | 0.5             | 5/30/08             | -               | 06/10/08      | 11              | 11.50         | 898.10         | 10,328.15             |
| 228      | Heritage Propane           | 5/30/08                            | 5/30/2008                           | 0.5             | 5/30/08             | -               | 06/10/08      | 11              | 11.50         | 1,024.79       | 11,785.09             |
| 229      | Heritage Propane           | 5/30/08                            | 5/30/2008                           | 0.5             | 5/30/08             | -               | 06/12/08      | 13              | 13.50         | 932.37         | 12,587.00             |
| 230      | Piedmont Natural Gas       | 5/1/08                             | 5/31/2008                           | 15.5            | 6/4/08              | 4.0             | 06/12/08      | 8               | 27.50         | 2,670.25       | 73,431.88             |
| 231      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/13/08             | 13.0            | 06/25/08      | 12              | 40.50         | 6,911,172.30   | 279,902,478.15        |
| 232      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/13/08             | 13.0            | 06/25/08      | 12              | 40.50         | (6,869,877.16) | (278,230,024.98)      |
| 233      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/13/08             | 13.0            | 06/25/08      | 12              | 40.50         | 274,949.83     | 11,135,468.12         |
| 234      | Atmos Energy Marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/13/08             | 13.0            | 06/25/08      | 12              | 40.50         | (274,954.44)   | (11,135,654.82)       |
| 235      | Atmos Energy marketing     | 5/1/08                             | 5/31/2008                           | 15.5            | 6/16/08             | 16.0            | 06/25/08      | 9               | 40.50         | 497,042.36     | 20,130,215.58         |
| 236      | Atmos Energy Marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/14/08             | 14.0            | 07/25/08      | 11              | 40.00         | 992,166.52     | 39,686,660.80         |
| 237      | Atmos Energy Marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/15/08             | 15.0            | 07/25/08      | 10              | 40.00         | 8,259,735.57   | 330,389,422.80        |
| 238      | Atmos Energy Marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/16/08             | 16.0            | 07/25/08      | 9               | 40.00         | 2,948,635.10   | 117,945,404.00        |
| 239      | Atmos Energy Marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/15/08             | 15.0            | 07/25/08      | 10              | 40.00         | 276,676.74     | 11,067,069.60         |
| 240      | Atmos Energy Marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/14/08             | 14.0            | 07/25/08      | 11              | 40.00         | 840,643.14     | 33,625,725.60         |
| 241      | Atmos Energy Marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/14/08             | 14.0            | 07/25/08      | 11              | 40.00         | 1,201,494.47   | 48,059,778.80         |
| 242      | Columbia Gulf Transmission | 6/1/08                             | 6/30/2008                           | 15.0            | 6/30/08             | -               | 07/17/08      | 17              | 32.00         | 1,530.00       | 48,960.00             |
| 243      | Heritage Propane           | 7/22/08                            | 7/22/2008                           | 0.5             | 7/22/08             | -               | 08/08/08      | 17              | 17.50         | 658.41         | 11,522.18             |
| 244      | Piedmont natural gas       | 6/1/08                             | 6/30/2008                           | 15.0            | 7/3/08              | 3.0             | 07/10/08      | 7               | 25.00         | 2,509.61       | 62,740.25             |
| 245      | Atmos Energy marketing     | 6/1/08                             | 6/30/2008                           | 15.0            | 7/15/08             | 15.0            | 07/25/08      | 10              | 40.00         | 604,754.00     | 24,190,160.00         |
| 246      |                            |                                    |                                     |                 |                     |                 |               |                 |               | 140,402,857    | 5,671,088,279         |
| 247      |                            |                                    |                                     |                 |                     |                 |               |                 |               |                |                       |
| 248      |                            |                                    |                                     |                 |                     |                 |               |                 |               |                |                       |
| 249      |                            |                                    |                                     |                 |                     |                 |               |                 |               |                |                       |

40.39

To Schedule 1, Line 3

[1] Heritage Propane does daily drops and bills daily for the drops.

## Atmos Energy Corporation-Tennessee

THP-CWC4

## Payroll Lead Days

For Test Year Ended June 30, 2008

| Line No. | Start Morning<br>of 1st day<br>of Pay Period<br>(a)   | End Evening<br>of Last Day<br>of Pay Period<br>(b) | No. of<br>Days<br>(c) | Service<br>Lag<br>(d) | Date<br>Paid<br>(e) | Payment<br>Lag<br>(f) | Total<br>Direct Payroll<br>Lag<br>(g) |
|----------|-------------------------------------------------------|----------------------------------------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------------------------------|
| 1        | 06/30/07                                              | 07/13/07                                           | 14                    | 7.0                   | 07/20/07            | 7                     | 14                                    |
| 2        | 07/14/07                                              | 07/27/07                                           | 14                    | 7.0                   | 08/03/07            | 7                     | 14                                    |
| 3        | 07/28/07                                              | 08/10/07                                           | 14                    | 7.0                   | 08/17/07            | 7                     | 14                                    |
| 4        | 08/11/07                                              | 08/24/07                                           | 14                    | 7.0                   | 08/31/07            | 7                     | 14                                    |
| 5        | 08/25/07                                              | 09/07/07                                           | 14                    | 7.0                   | 09/14/07            | 7                     | 14                                    |
| 6        | 09/08/07                                              | 09/21/07                                           | 14                    | 7.0                   | 09/28/07            | 7                     | 14                                    |
| 7        | 09/22/07                                              | 10/05/07                                           | 14                    | 7.0                   | 10/12/07            | 7                     | 14                                    |
| 8        | 10/06/07                                              | 10/19/07                                           | 14                    | 7.0                   | 10/26/07            | 7                     | 14                                    |
| 9        | 10/20/07                                              | 11/02/07                                           | 14                    | 7.0                   | 11/09/07            | 7                     | 14                                    |
| 10       | 11/03/07                                              | 11/16/07                                           | 14                    | 7.0                   | 11/23/07            | 7                     | 14                                    |
| 11       | 11/17/07                                              | 11/30/07                                           | 14                    | 7.0                   | 12/07/07            | 7                     | 14                                    |
| 12       | 12/01/07                                              | 12/14/07                                           | 14                    | 7.0                   | 12/21/07            | 7                     | 14                                    |
| 13       | 12/15/07                                              | 12/28/07                                           | 14                    | 7.0                   | 01/04/08            | 7                     | 14                                    |
| 14       | 12/29/07                                              | 01/11/08                                           | 14                    | 7.0                   | 01/18/08            | 7                     | 14                                    |
| 15       | 01/12/08                                              | 01/25/08                                           | 14                    | 7.0                   | 02/01/08            | 7                     | 14                                    |
| 16       | 01/26/08                                              | 02/08/08                                           | 14                    | 7.0                   | 02/15/08            | 7                     | 14                                    |
| 17       | 02/09/08                                              | 02/22/08                                           | 14                    | 7.0                   | 02/29/08            | 7                     | 14                                    |
| 18       | 02/23/08                                              | 03/07/08                                           | 14                    | 7.0                   | 03/14/08            | 7                     | 14                                    |
| 19       | 03/08/08                                              | 03/21/08                                           | 14                    | 7.0                   | 03/28/08            | 7                     | 14                                    |
| 20       | 03/22/08                                              | 04/04/08                                           | 14                    | 7.0                   | 04/11/08            | 7                     | 14                                    |
| 21       | 04/05/08                                              | 04/18/08                                           | 14                    | 7.0                   | 04/25/08            | 7                     | 14                                    |
| 22       | 04/19/08                                              | 05/02/08                                           | 14                    | 7.0                   | 05/09/08            | 7                     | 14                                    |
| 23       | 05/03/08                                              | 05/16/08                                           | 14                    | 7.0                   | 05/23/08            | 7                     | 14                                    |
| 24       | 05/17/08                                              | 05/30/08                                           | 14                    | 7.0                   | 06/06/08            | 7                     | 14                                    |
| 25       | 05/31/08                                              | 06/13/08                                           | 14                    | 7.0                   | 06/20/08            | 7                     | 14                                    |
| 26       | 06/14/08                                              | 06/27/08                                           | 14                    | 7.0                   | 07/03/08            | 6                     | 13                                    |
| 27       |                                                       |                                                    |                       |                       |                     |                       |                                       |
| 28       | TOTAL PAYROLL DIRECT DEPOSIT WEIGHTED AVG EXPENSE LAG |                                                    |                       |                       |                     |                       | 14.00                                 |
| 29       |                                                       |                                                    |                       |                       |                     |                       |                                       |
| 30       | ACTUAL CHECKS WRITTEN:                                |                                                    |                       |                       |                     |                       |                                       |
| 31       | Date                                                  |                                                    |                       |                       | Clearing            |                       | Payroll Checks                        |
| 32       | Paid                                                  |                                                    | # of Days             |                       | from Pd Dt          |                       | Weighted Avg                          |
| 33       | (e)                                                   |                                                    | (h)                   |                       | (i)                 |                       |                                       |
| 34       | Same day                                              | 12/22/06                                           | 0                     |                       | 0.86%               |                       | 0.00                                  |
| 35       | Next day                                              | 12/22/06                                           | 1                     |                       | 35.04%              |                       | 0.35                                  |
| 36       | 2 days                                                | 12/22/06                                           | 2                     |                       | 31.62%              |                       | 0.63                                  |
| 37       | 3-7 days                                              | 12/22/06                                           | 7                     |                       | 25.00%              |                       | 1.75                                  |
| 38       | 8-14 days                                             | 12/22/06                                           | 14                    |                       | 5.13%               |                       | 0.72                                  |
| 39       | > 2 weeks                                             | 12/22/06                                           | 21                    |                       | 2.35%               |                       | 0.49                                  |
| 40       |                                                       |                                                    |                       |                       |                     |                       |                                       |
| 41       | Total Payroll Check Lag                               |                                                    |                       |                       |                     |                       | 3.94                                  |
| 42       |                                                       |                                                    |                       |                       |                     |                       |                                       |
| 43       | % of Payroll Checks                                   |                                                    |                       |                       |                     |                       | 2.74%                                 |
| 44       |                                                       |                                                    |                       |                       |                     |                       |                                       |
| 45       | WEIGHTED AVERAGE OF ACTUAL PAYROLL CHECKS             |                                                    |                       |                       |                     |                       | 0.11                                  |
| 46       |                                                       |                                                    |                       |                       |                     |                       |                                       |
| 47       | TOTAL PAYROLL LAG                                     |                                                    |                       |                       |                     |                       | 14.11                                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment Lag**  
**For Test Year Ended June 30, 2008**

THP-CWC5

| Line<br>No. | Vendor                      | Invoice<br>Date | Weighted<br>\$ Days |
|-------------|-----------------------------|-----------------|---------------------|
|             | <i>a</i>                    |                 | <i>b</i>            |
| 1           | Other O&M Payment Lag Days: |                 | 20.44               |
| 2           |                             |                 |                     |
| 3           | Check Clearing Lag Days:    |                 | <u>5.86</u>         |
| 4           |                             |                 |                     |
| 5           | Total O&M Payment Lag Days: |                 | <u><u>26.30</u></u> |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                                | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       |              |                |                     |          |              |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                                       | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or d)</i>  |              |              |                       |
| 1        | AA LOCKSMITH                          | 9-Jul-07     | 126            | 126                 | 885,008  | CHECK        |                     |                   |                  | 20-Jul-07 | 11                      | 1,382                | 27-Jul-07    | 7            | 879                   |
| 2        | AAA COOPER TRANSPORTATION             | 15-May-07    | 79             | 79                  | 895,716  | CHECK        |                     |                   |                  | 28-Sep-07 | 132                     | 10,382               | 28-Sep-07    | 4            | 315                   |
| 3        | ACME FIRE AND SAFETY EQUIPMENT INC    | 30-Jul-07    | 161            | 161                 | 889,506  | CHECK        |                     |                   |                  | 7-Aug-07  | 8                       | 1,288                | 20-Aug-07    | 13           | 2,093                 |
| 4        | ACME FIRE AND SAFETY EQUIPMENT INC    | 3-Aug-07     | 144            | 144                 | 891,304  | CHECK        |                     |                   |                  | 15-Aug-07 | 12                      | 1,723                | 27-Aug-07    | 12           | 1,723                 |
| 5        | ACME FIRE AND SAFETY EQUIPMENT INC    | 16-May-07    | 116            | 116                 | 900,123  | CHECK        |                     |                   |                  | 25-Sep-07 | 132                     | 15,264               | 9-Oct-07     | 14           | 1,619                 |
| 6        | ACTION TERMITE AND PEST CONTROL LLC   | 27-Jun-07    | 45             | 45                  | 881,879  | CHECK        |                     |                   |                  | 9-Jul-07  | 12                      | 540                  | 23-Jul-07    | 14           | 630                   |
| 7        | ACTION TERMITE AND PEST CONTROL LLC   | 2-Jul-07     | 45             | 45                  | 888,771  | CHECK        |                     |                   |                  | 3-Aug-07  | 32                      | 1,440                | 16-Aug-07    | 13           | 585                   |
| 8        | ACTION TERMITE AND PEST CONTROL LLC   | 1-Sep-07     | 45             | 45                  | 896,265  | CHECK        |                     |                   |                  | 7-Sep-07  | 6                       | 270                  | 17-Sep-07    | 10           | 450                   |
| 9        | ADKINS ENGINEERING                    | 27-Jul-07    | 979            | 979                 | 892,658  | CHECK        |                     |                   |                  | 22-Aug-07 | 26                      | 25,454               | 31-Aug-07    | 9            | 8,811                 |
| 10       | ADVANCED CONSULTANTS INC              | 16-Aug-07    | 82             | 82                  | 894,078  | CHECK        |                     |                   |                  | 28-Aug-07 | 12                      | 983                  | 10-Sep-07    | 13           | 1,065                 |
| 11       | AIRGAS MID AMERICA INC                | 19-Jun-07    | 35             | 35                  | 883,402  | CHECK        |                     |                   |                  | 16-Jul-07 | 27                      | 944                  | 23-Jul-07    | 7            | 245                   |
| 12       | AIRGAS MID AMERICA INC                | 30-Jun-07    | 84             | 84                  | 886,192  | CHECK        |                     |                   |                  | 25-Jul-07 | 25                      | 2,093                | 1-Aug-07     | 7            | 586                   |
| 13       | AIRGAS MID AMERICA INC                | 30-Jun-07    | 100            | 100                 | 886,192  | CHECK        |                     |                   |                  | 25-Jul-07 | 25                      | 2,488                | 1-Aug-07     | 7            | 697                   |
| 14       | AIRGAS MID AMERICA INC                | 30-Jun-07    | 55             | 55                  | 886,192  | CHECK        |                     |                   |                  | 25-Jul-07 | 25                      | 1,376                | 1-Aug-07     | 7            | 385                   |
| 15       | AIRGAS MID AMERICA INC                | 31-Jul-07    | 86             | 86                  | 893,471  | CHECK        |                     |                   |                  | 27-Aug-07 | 27                      | 2,325                | 4-Sep-07     | 8            | 689                   |
| 16       | AIRGAS MID AMERICA INC                | 31-Jul-07    | 57             | 57                  | 893,471  | CHECK        |                     |                   |                  | 27-Aug-07 | 27                      | 1,535                | 4-Sep-07     | 8            | 455                   |
| 17       | AIRGAS MID AMERICA INC                | 31-Jul-07    | 102            | 102                 | 893,471  | CHECK        |                     |                   |                  | 27-Aug-07 | 27                      | 2,766                | 4-Sep-07     | 8            | 820                   |
| 18       | AIRGAS MID AMERICA INC                | 15-Aug-07    | 49             | 49                  | 896,566  | CHECK        |                     |                   |                  | 10-Sep-07 | 26                      | 1,261                | 17-Sep-07    | 7            | 340                   |
| 19       | AIRGAS MID AMERICA INC                | 17-Aug-07    | 26             | 26                  | 896,945  | CHECK        |                     |                   |                  | 11-Sep-07 | 25                      | 656                  | 17-Sep-07    | 6            | 157                   |
| 20       | AIRGAS MID AMERICA INC                | 23-Aug-07    | 26             | 26                  | 898,010  | CHECK        |                     |                   |                  | 17-Sep-07 | 25                      | 651                  | 24-Sep-07    | 7            | 182                   |
| 21       | AIRGAS MID AMERICA INC                | 23-Aug-07    | 38             | 38                  | 898,010  | CHECK        |                     |                   |                  | 17-Sep-07 | 25                      | 958                  | 24-Sep-07    | 7            | 268                   |
| 22       | AIRGAS MID AMERICA INC                | 30-Aug-07    | 1,149          | 1,149               | 899,720  | CHECK        |                     |                   |                  | 24-Sep-07 | 25                      | 28,730               | 2-Oct-07     | 8            | 9,194                 |
| 23       | AIRGAS MID AMERICA INC                | 31-Aug-07    | 102            | 102                 | 900,130  | CHECK        |                     |                   |                  | 25-Sep-07 | 25                      | 2,561                | 2-Oct-07     | 7            | 717                   |
| 24       | AIRGAS MID AMERICA INC                | 31-Aug-07    | 57             | 57                  | 900,130  | CHECK        |                     |                   |                  | 25-Sep-07 | 25                      | 1,422                | 2-Oct-07     | 7            | 398                   |
| 25       | AIRGAS MID AMERICA INC                | 31-Aug-07    | 91             | 91                  | 900,130  | CHECK        |                     |                   |                  | 25-Sep-07 | 25                      | 2,274                | 2-Oct-07     | 7            | 637                   |
| 26       | AIRPORT MOTOR MILE WRECKER SERVICE IN | 23-Jul-07    | 50             | 50                  | 888,166  | CHECK        |                     |                   |                  | 1-Aug-07  | 9                       | 450                  | 13-Aug-07    | 12           | 600                   |
| 27       | ALCO PRODUCTS INC                     | 28-Jun-07    | 17             | 17                  | 885,318  | CHECK        |                     |                   |                  | 23-Jul-07 | 25                      | 421                  | 30-Jul-07    | 7            | 118                   |
| 28       | ALLIED WASTE SERVICES                 | 25-Jun-07    | 99             | 99                  | 881,322  | CHECK        |                     |                   |                  | 5-Jul-07  | 10                      | 995                  | 16-Jul-07    | 11           | 1,094                 |
| 29       | ALLIED WASTE SERVICES                 | 25-Jun-07    | 339            | 339                 | 885,021  | CHECK        |                     |                   |                  | 20-Jul-07 | 25                      | 8,468                | 30-Jul-07    | 10           | 3,387                 |
| 30       | ALLIED WASTE SERVICES                 | 25-Jun-07    | 195            | 195                 | 886,198  | CHECK        |                     |                   |                  | 25-Jul-07 | 30                      | 5,860                | 3-Aug-07     | 9            | 1,758                 |
| 31       | ALLIED WASTE SERVICES                 | 25-Jul-07    | 100            | 100                 | 888,168  | CHECK        |                     |                   |                  | 1-Aug-07  | 7                       | 697                  | 13-Aug-07    | 12           | 1,195                 |
| 32       | ALLIED WASTE SERVICES                 | 25-Jul-07    | 195            | 195                 | 889,513  | CHECK        |                     |                   |                  | 7-Aug-07  | 13                      | 2,540                | 16-Aug-07    | 9            | 1,759                 |
| 33       | ALLIED WASTE SERVICES                 | 25-Jul-07    | 339            | 339                 | 891,306  | CHECK        |                     |                   |                  | 15-Aug-07 | 21                      | 7,113                | 27-Aug-07    | 12           | 4,065                 |
| 34       | ALLIED WASTE SERVICES                 | 25-Aug-07    | 112            | 112                 | 895,625  | CHECK        |                     |                   |                  | 5-Sep-07  | 11                      | 1,232                | 13-Sep-07    | 8            | 896                   |
| 35       | ALLIED WASTE SERVICES                 | 25-Aug-07    | 196            | 196                 | 896,269  | CHECK        |                     |                   |                  | 7-Sep-07  | 13                      | 2,544                | 20-Sep-07    | 13           | 2,544                 |
| 36       | ALLIED WASTE SERVICES                 | 25-Aug-07    | 339            | 339                 | 897,459  | CHECK        |                     |                   |                  | 13-Sep-07 | 19                      | 6,448                | 24-Sep-07    | 11           | 3,733                 |
| 37       | AMERICAN BEVERAGE COFFEE AND WATER I  | 27-Jun-07    | 44             | 44                  | 882,834  | CHECK        |                     |                   |                  | 12-Jul-07 | 15                      | 655                  | 19-Jul-07    | 7            | 306                   |
| 38       | AMERICAN BEVERAGE COFFEE AND WATER I  | 20-Aug-07    | 54             | 54                  | 894,629  | CHECK        |                     |                   |                  | 30-Aug-07 | 10                      | 543                  | 7-Sep-07     | 8            | 434                   |
| 39       | AMERICAN CONTINENTAL TECHLAB LLC      | 10-Jul-07    | 521            | 521                 | 889,078  | CHECK        |                     |                   |                  | 6-Aug-07  | 27                      | 14,077               | 13-Aug-07    | 7            | 3,650                 |
| 40       | AMERICAN HEART ASSOCIATION            | 12-Sep-07    | 250            | 250                 | 901,693  | CHECK        |                     |                   |                  | 28-Sep-07 | 16                      | 4,000                | 11-Oct-07    | 13           | 3,250                 |
| 41       | AMERICINN LODGE AND SUITES            | 2-Aug-07     | 586            | 586                 | 892,377  | CHECK        |                     |                   |                  | 21-Aug-07 | 19                      | 11,139               | 28-Aug-07    | 7            | 4,104                 |
| 42       | AMERICINN LODGE AND SUITES            | 17-Aug-07    | 366            | 366                 | 893,190  | CHECK        |                     |                   |                  | 24-Aug-07 | 7                       | 2,565                | 7-Sep-07     | 14           | 5,130                 |
| 43       | AON RISK SERVICES OF TEXAS INC        | 7-Sep-07     | 200            | 200                 | 898,681  | CHECK        |                     |                   |                  | 19-Sep-07 | 12                      | 2,400                | 27-Sep-07    | 8            | 1,600                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                           | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  |   | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - j (or b) | m = (f * d)          |              |              |                       |
| 44       | AON RISK SERVICES OF TEXAS INC   |   | 7-Sep-07     | 109            | 109                 | 898,682 | CHECK        | 18-May-07           | 18-Jun-07 | 06/02/07         | 19-Sep-07 | 12               | 1,302                | 27-Sep-07    | 8            | 868                   |
| 45       | APPALACHIAN ELECTRIC COOPERATIVE |   | 18-Jun-07    | 22             | 22                  | 880,950 | CHECK        | 22-May-07           | 22-Jun-07 | 06/06/07         | 3-Jul-07  | 31               | 692                  | 13-Jul-07    | 10           | 223                   |
| 46       | APPALACHIAN ELECTRIC COOPERATIVE |   | 22-Jun-07    | 18             | 18                  | 881,894 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 9-Jul-07  | 29               | 596                  | 19-Jul-07    | 10           | 181                   |
| 47       | APPALACHIAN ELECTRIC COOPERATIVE |   | 17-Jul-07    | 21             | 21                  | 887,795 | CHECK        | 17-Jun-07           | 17-Jul-07 | 07/02/07         | 31-Jul-07 | 29               | 619                  | 8-Aug-07     | 8            | 171                   |
| 48       | APPALACHIAN ELECTRIC COOPERATIVE |   | 26-Jul-07    | 19             | 19                  | 885,520 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 7-Aug-07  | 27               | 516                  | 15-Aug-07    | 8            | 153                   |
| 49       | APPALACHIAN ELECTRIC COOPERATIVE |   | 27-Jul-07    | 23             | 23                  | 885,520 | CHECK        | 27-Jun-07           | 27-Jul-07 | 07/12/07         | 7-Aug-07  | 26               | 585                  | 15-Aug-07    | 8            | 180                   |
| 50       | APPALACHIAN ELECTRIC COOPERATIVE |   | 16-Aug-07    | 22             | 22                  | 893,123 | CHECK        | 16-Jul-07           | 16-Aug-07 | 07/31/07         | 4-Sep-07  | 35               | 763                  | 12-Sep-07    | 8            | 174                   |
| 51       | APPALACHIAN ELECTRIC COOPERATIVE |   | 28-Aug-07    | 22             | 22                  | 896,579 | CHECK        | 28-Jul-07           | 28-Aug-07 | 08/12/07         | 10-Sep-07 | 29               | 650                  | 17-Sep-07    | 7            | 157                   |
| 52       | APPALACHIAN ELECTRIC COOPERATIVE |   | 27-Aug-07    | 20             | 20                  | 896,579 | CHECK        | 27-Jul-07           | 27-Aug-07 | 08/11/07         | 10-Sep-07 | 30               | 597                  | 17-Sep-07    | 7            | 139                   |
| 53       | APPALACHIAN ELECTRIC COOPERATIVE |   | 26-Jun-07    | 10             | 10                  | 881,325 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 5-Jul-07  | 25               | 257                  | 11-Jul-07    | 6            | 62                    |
| 54       | APPALACHIAN POWER COMPANY        |   | 26-Jun-07    | 9              | 9                   | 881,325 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 5-Jul-07  | 25               | 232                  | 11-Jul-07    | 6            | 56                    |
| 55       | APPALACHIAN POWER COMPANY        |   | 26-Jun-07    | 25             | 25                  | 881,325 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 5-Jul-07  | 25               | 618                  | 11-Jul-07    | 6            | 148                   |
| 56       | APPALACHIAN POWER COMPANY        |   | 27-Jun-07    | 24             | 24                  | 881,325 | CHECK        | 27-May-07           | 27-Jun-07 | 06/11/07         | 5-Jul-07  | 24               | 588                  | 11-Jul-07    | 6            | 147                   |
| 57       | APPALACHIAN POWER COMPANY        |   | 26-Jun-07    | 16             | 16                  | 881,325 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 5-Jul-07  | 25               | 405                  | 11-Jul-07    | 6            | 97                    |
| 58       | APPALACHIAN POWER COMPANY        |   | 26-Jun-07    | 25             | 25                  | 881,325 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 5-Jul-07  | 25               | 632                  | 11-Jul-07    | 6            | 152                   |
| 59       | APPALACHIAN POWER COMPANY        |   | 9-Jul-07     | 25             | 25                  | 883,414 | CHECK        | 9-Jun-07            | 9-Jul-07  | 06/24/07         | 16-Jul-07 | 22               | 543                  | 23-Jul-07    | 7            | 173                   |
| 60       | APPALACHIAN POWER COMPANY        |   | 19-Jul-07    | 28             | 28                  | 886,205 | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 25-Jul-07 | 21               | 581                  | 3-Aug-07     | 9            | 249                   |
| 61       | APPALACHIAN POWER COMPANY        |   | 19-Jul-07    | 17             | 17                  | 886,206 | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 25-Jul-07 | 21               | 356                  | 3-Aug-07     | 9            | 153                   |
| 62       | APPALACHIAN POWER COMPANY        |   | 19-Jul-07    | 28             | 28                  | 886,206 | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 25-Jul-07 | 21               | 588                  | 3-Aug-07     | 9            | 252                   |
| 63       | APPALACHIAN POWER COMPANY        |   | 26-Jul-07    | 25             | 25                  | 887,796 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 31-Jul-07 | 20               | 495                  | 8-Aug-07     | 8            | 198                   |
| 64       | APPALACHIAN POWER COMPANY        |   | 26-Jul-07    | 15             | 15                  | 887,796 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 31-Jul-07 | 20               | 306                  | 8-Aug-07     | 8            | 123                   |
| 65       | APPALACHIAN POWER COMPANY        |   | 26-Jul-07    | 24             | 24                  | 887,796 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 31-Jul-07 | 20               | 487                  | 8-Aug-07     | 8            | 195                   |
| 66       | APPALACHIAN POWER COMPANY        |   | 26-Jul-07    | 9              | 9                   | 887,796 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 31-Jul-07 | 20               | 186                  | 8-Aug-07     | 8            | 74                    |
| 67       | APPALACHIAN POWER COMPANY        |   | 26-Jul-07    | 10             | 10                  | 887,796 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 31-Jul-07 | 20               | 198                  | 8-Aug-07     | 8            | 79                    |
| 68       | APPALACHIAN POWER COMPANY        |   | 27-Jul-07    | 24             | 24                  | 888,780 | CHECK        | 27-Jun-07           | 27-Jul-07 | 07/12/07         | 3-Aug-07  | 22               | 522                  | 10-Aug-07    | 7            | 166                   |
| 69       | APPALACHIAN POWER COMPANY        |   | 17-Aug-07    | 28             | 28                  | 893,191 | CHECK        | 17-Jul-07           | 17-Aug-07 | 08/01/07         | 24-Aug-07 | 23               | 654                  | 7-Sep-07     | 14           | 398                   |
| 70       | APPALACHIAN POWER COMPANY        |   | 17-Aug-07    | 17             | 17                  | 893,191 | CHECK        | 17-Jul-07           | 17-Aug-07 | 08/01/07         | 24-Aug-07 | 23               | 641                  | 7-Sep-07     | 14           | 390                   |
| 71       | APPALACHIAN POWER COMPANY        |   | 17-Aug-07    | 17             | 17                  | 893,191 | CHECK        | 17-Jul-07           | 17-Aug-07 | 08/01/07         | 24-Aug-07 | 23               | 388                  | 7-Sep-07     | 14           | 236                   |
| 72       | APPALACHIAN POWER COMPANY        |   | 22-Aug-07    | 27             | 27                  | 894,091 | CHECK        | 22-Jul-07           | 22-Aug-07 | 08/06/07         | 28-Aug-07 | 22               | 595                  | 4-Sep-07     | 7            | 189                   |
| 73       | APPALACHIAN POWER COMPANY        |   | 24-Aug-07    | 10             | 10                  | 894,835 | CHECK        | 24-Jul-07           | 24-Aug-07 | 08/08/07         | 31-Aug-07 | 23               | 233                  | 10-Sep-07    | 10           | 101                   |
| 74       | APPALACHIAN POWER COMPANY        |   | 24-Aug-07    | 24             | 24                  | 894,835 | CHECK        | 24-Jul-07           | 24-Aug-07 | 08/08/07         | 31-Aug-07 | 23               | 561                  | 10-Sep-07    | 10           | 244                   |
| 75       | APPALACHIAN POWER COMPANY        |   | 24-Aug-07    | 9              | 9                   | 894,835 | CHECK        | 24-Jul-07           | 24-Aug-07 | 08/08/07         | 31-Aug-07 | 23               | 213                  | 10-Sep-07    | 10           | 93                    |
| 76       | APPALACHIAN POWER COMPANY        |   | 6-Sep-07     | 4              | 4                   | 897,464 | CHECK        | 6-Aug-07            | 6-Sep-07  | 08/21/07         | 13-Sep-07 | 23               | 96                   | 21-Sep-07    | 8            | 34                    |
| 77       | APPALACHIAN POWER COMPANY        |   | 18-Sep-07    | 18             | 18                  | 901,453 | CHECK        | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 27-Sep-07 | 25               | 439                  | 3-Oct-07     | 6            | 105                   |
| 78       | APPALACHIAN POWER COMPANY        |   | 18-Sep-07    | 29             | 29                  | 901,453 | CHECK        | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 27-Sep-07 | 25               | 725                  | 3-Oct-07     | 6            | 174                   |
| 79       | APPALACHIAN POWER COMPANY        |   | 18-Sep-07    | 25             | 25                  | 901,453 | CHECK        | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 27-Sep-07 | 25               | 631                  | 3-Oct-07     | 6            | 151                   |
| 80       | APPALACHIAN POWER COMPANY        |   | 18-Sep-07    | 30             | 30                  | 901,453 | CHECK        | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 27-Sep-07 | 25               | 745                  | 3-Oct-07     | 6            | 179                   |
| 81       | APPALACHIAN POWER COMPANY        |   | 21-Sep-07    | 25             | 25                  | 901,762 | CHECK        | 21-Aug-07           | 21-Sep-07 | 09/05/07         | 28-Sep-07 | 23               | 583                  | 4-Oct-07     | 6            | 152                   |
| 82       | APPALACHIAN POWER COMPANY        |   | 27-Jun-07    | 60             | 30                  | 881,896 | CHECK        |                     |           |                  | 9-Jul-07  | 12               | 359                  | 19-Jul-07    | 10           | 299                   |
| 83       | APPALACHIAN POWER COMPANY        |   | 3-Jul-07     | 270            | 270                 | 884,274 | CHECK        |                     |           |                  | 18-Jul-07 | 15               | 4,043                | 26-Jul-07    | 8            | 2,156                 |
| 84       | APRIL FLORIST                    |   | 19-Jun-07    | 37             | 37                  | 884,274 | CHECK        |                     |           |                  | 18-Jul-07 | 29               | 1,072                | 26-Jul-07    | 8            | 296                   |
| 85       | ARCH WIRELESS OPERATING CO INC   |   |              |                |                     |         |              |                     |           |                  |           |                  |                      |              |              |                       |
| 86       | ARCH WIRELESS OPERATING CO INC   |   |              |                |                     |         |              |                     |           |                  |           |                  |                      |              |              |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | a | b         | c          | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|---|-----------|------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|-------------|----------------------|--------------|--------------|-----------------------|
| 87       | ARCH WIRELESS OPERATING CO INC       |   | 19-Jul-07 | 37         | 37                  | 893,489 | CHECK          |                     |           | f                | 27-Aug-07 | 39          | m = f/d              | 4-Sep-07     | 8            | 295                   |
| 88       | ARCH WIRELESS OPERATING CO INC       |   | 30-Jul-07 | 270        | 270                 | 893,489 | CHECK          |                     |           |                  | 27-Aug-07 | 28          |                      | 4-Sep-07     | 8            | 2,156                 |
| 89       | ARCH WIRELESS OPERATING CO INC       |   | 18-Aug-07 | 74         | 74                  | 898,397 | CHECK          |                     |           |                  | 18-Sep-07 | 31          |                      | 26-Sep-07    | 8            | 591                   |
| 90       | ARCH WIRELESS OPERATING CO INC       |   | 27-Aug-07 | 274        | 274                 | 898,397 | CHECK          |                     |           |                  | 18-Sep-07 | 22          |                      | 26-Sep-07    | 8            | 2,188                 |
| 91       | ARROW EXTERMINATORS INC              |   | 2-Jul-07  | 29         | 29                  | 885,336 | CHECK          | 2-Jun-07            | 2-Jul-07  | 06/17/07         | 23-Jul-07 | 36          |                      | 30-Jul-07    | 7            | 203                   |
| 92       | ARROW EXTERMINATORS INC              |   | 6-Aug-07  | 29         | 29                  | 894,094 | CHECK          | 6-Jul-07            | 6-Aug-07  | 07/21/07         | 28-Aug-07 | 38          |                      | 4-Sep-07     | 7            | 203                   |
| 93       | ARROW EXTERMINATORS INC              |   | 31-Jul-07 | 29         | 29                  | 894,094 | CHECK          | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 28-Aug-07 | 61          |                      | 4-Sep-07     | 7            | 203                   |
| 94       | ARROW EXTERMINATORS INC              |   | 29-Aug-07 | 29         | 29                  | 896,958 | CHECK          |                     |           |                  | 11-Sep-07 | 13          |                      | 20-Sep-07    | 9            | 261                   |
| 95       | ARROW EXTERMINATORS INC              |   | 3-Sep-07  | 29         | 29                  | 899,106 | CHECK          |                     |           |                  | 20-Sep-07 | 17          |                      | 27-Sep-07    | 7            | 203                   |
| 96       | ARROW EXTERMINATORS INC              |   | 3-Sep-07  | 29         | 29                  | 899,106 | CHECK          |                     |           |                  | 20-Sep-07 | 17          |                      | 27-Sep-07    | 7            | 203                   |
| 97       | AT&T                                 |   | 19-Jun-07 | 208,777.95 | 1,001               | 880,960 | CHECK          | 29-May-07           | 29-Jun-07 | 06/13/07         | 3-Jul-07  | 14          |                      | 12-Jul-07    | 9            | 9,012                 |
| 98       | AT&T                                 |   | 29-Jun-07 | 116        | 116                 | 884,277 | CHECK          |                     |           |                  | 18-Jul-07 | 35          |                      | 27-Jul-07    | 9            | 1,045                 |
| 99       | AT&T                                 |   | 1-Jul-07  | 53,494.44  | 1,756               | 884,668 | CHECK          |                     |           |                  | 19-Jul-07 | 18          |                      | 26-Jul-07    | 7            | 12,292                |
| 100      | AT&T                                 |   | 19-Jul-07 | 184,286.54 | 992                 | 888,178 | CHECK          |                     |           |                  | 1-Aug-07  | 13          |                      | 8-Aug-07     | 7            | 6,947                 |
| 101      | AT&T                                 |   | 29-Jul-07 | 90         | 90                  | 891,985 | CHECK          | 29-Jun-07           | 29-Jul-07 | 07/14/07         | 20-Aug-07 | 37          |                      | 27-Aug-07    | 7            | 628                   |
| 102      | AT&T                                 |   | 1-Aug-07  | 52,954.60  | 1,756               | 891,993 | CHECK          |                     |           |                  | 20-Aug-07 | 19          |                      | 33,365       | 7            | 12,292                |
| 103      | AT&T                                 |   | 16-Aug-07 | 331        | 331                 | 892,897 | CHECK          |                     |           |                  | 23-Aug-07 | 7           |                      | 7-Sep-07     | 15           | 4,968                 |
| 104      | AT&T                                 |   | 19-Aug-07 | 179,549.61 | 1,063               | 895,939 | CHECK          |                     |           |                  | 6-Sep-07  | 18          |                      | 14-Sep-07    | 8            | 8,501                 |
| 105      | AT&T                                 |   | 29-Aug-07 | 90         | 90                  | 897,235 | CHECK          | 29-Jul-07           | 29-Aug-07 | 08/13/07         | 12-Sep-07 | 30          |                      | 20-Sep-07    | 8            | 718                   |
| 106      | AT&T                                 |   | 1-Aug-07  | 6,506.11   | 4,866               | 898,028 | CHECK          | 1-Jul-07            | 1-Aug-07  | 07/16/07         | 17-Sep-07 | 63          |                      | 306,560      | 7            | 34,062                |
| 107      | AT&T                                 |   | 1-Sep-07  | 6,670.07   | 4,906               | 898,028 | CHECK          | 1-Aug-07            | 1-Sep-07  | 08/16/07         | 17-Sep-07 | 32          |                      | 156,996      | 7            | 34,343                |
| 108      | AT&T                                 |   | 1-Sep-07  | 31,342.53  | 1,913               | 899,109 | CHECK          |                     |           |                  | 20-Sep-07 | 19          |                      | 36,351       | 13           | 24,872                |
| 109      | AVERTITT EXPRESS INC                 |   | 10-Aug-07 | 127        | 127                 | 894,636 | CHECK          |                     |           |                  | 30-Aug-07 | 20          |                      | 7-Sep-07     | 8            | 1,014                 |
| 110      | Akers, John K (Kevin)                |   | 12-Sep-07 | 1,381.84   | 18                  | 37,558  | Direct Deposit |                     |           |                  | 17-Sep-07 | 5           |                      | 18-Sep-07    | 1            | 18                    |
| 111      | Anderson, Richard (Stacey)           |   | 20-Jul-07 | 123        | 46                  | 36,048  | Direct Deposit |                     |           |                  | 25-Jul-07 | 5           |                      | 26-Jul-07    | 1            | 46                    |
| 112      | Anderson, Richard (Stacey)           |   | 17-Aug-07 | 252        | 73                  | 37,096  | Direct Deposit |                     |           |                  | 30-Aug-07 | 13          |                      | 4-Sep-07     | 5            | 366                   |
| 113      | BAKER AND MCKENZIE                   |   | 25-May-07 | 3,115.00   | 3,115               | 887,806 | CHECK          |                     |           |                  | 31-Jul-07 | 67          |                      | 7-Aug-07     | 7            | 21,805                |
| 114      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 12-Jun-07 | 2,184.00   | 2,184               | 885,353 | CHECK          |                     |           |                  | 23-Jul-07 | 41          |                      | 21-Aug-07    | 29           | 63,336                |
| 115      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 28-Jun-07 | 716        | 716                 | 887,807 | CHECK          |                     |           |                  | 31-Jul-07 | 33          |                      | 17-Aug-07    | 17           | 12,164                |
| 116      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 28-Jun-07 | 5,725.32   | 5,725               | 887,807 | CHECK          |                     |           |                  | 31-Jul-07 | 33          |                      | 17-Aug-07    | 17           | 97,330                |
| 117      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 28-Jun-07 | 2,862.00   | 2,862               | 887,807 | CHECK          |                     |           |                  | 31-Jul-07 | 33          |                      | 17-Aug-07    | 17           | 48,654                |
| 118      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 23-Jul-07 | 2,110.23   | 2,110               | 891,999 | CHECK          |                     |           |                  | 20-Aug-07 | 28          |                      | 31-Aug-07    | 11           | 23,213                |
| 119      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 24-Jul-07 | 1,643.00   | 1,643               | 891,999 | CHECK          |                     |           |                  | 20-Aug-07 | 27          |                      | 31-Aug-07    | 11           | 18,073                |
| 120      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 23-Jul-07 | 11,725.35  | 11,725              | 895,138 | CHECK          |                     |           |                  | 4-Sep-07  | 43          |                      | 14-Sep-07    | 10           | 117,254               |
| 121      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 22-Aug-07 | 848        | 848                 | 898,778 | CHECK          |                     |           |                  | 19-Sep-07 | 28          |                      | 5-Oct-07     | 16           | 13,568                |
| 122      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 22-Aug-07 | 981        | 981                 | 898,778 | CHECK          |                     |           |                  | 19-Sep-07 | 28          |                      | 5-Oct-07     | 16           | 15,688                |
| 123      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 22-Aug-07 | 1,009.50   | 1,010               | 898,778 | CHECK          |                     |           |                  | 19-Sep-07 | 28          |                      | 5-Oct-07     | 16           | 16,152                |
| 124      | BAKER DONELSON BEARMAN AND CALDWEL   |   | 8-Aug-07  | 729        | 729                 | 899,351 | CHECK          |                     |           |                  | 21-Sep-07 | 44          |                      | 5-Oct-07     | 14           | 10,204                |
| 125      | BARRETT'S GARAGE AND WRECKER SERVICE |   | 15-Aug-07 | 45         | 45                  | 897,471 | CHECK          |                     |           |                  | 13-Sep-07 | 29          |                      | 21-Sep-07    | 8            | 360                   |
| 126      | BEDFORD COUNTY                       |   | 8-Aug-07  | 636        | 636                 | 890,619 | CHECK          |                     |           |                  | 13-Aug-07 | 5           |                      | 21-Aug-07    | 8            | 5,086                 |
| 127      | BIG EYE ELECTRONICS                  |   | 27-Jul-07 | 80         | 80                  | 890,365 | CHECK          |                     |           |                  | 10-Aug-07 | 14          |                      | 20-Aug-07    | 10           | 800                   |
| 128      | BLC CORPORATION                      |   | 1-Aug-07  | 340,026.57 | 470                 | 33,349  | WIRE           |                     |           |                  | 1-Aug-07  | -           | 0                    | 1-Aug-07     | 0            | -                     |
| 129      | BLC CORPORATION                      |   | 15-Aug-07 | 368,486.37 | 632                 | 33,350  | WIRE           |                     |           |                  | 15-Aug-07 | -           | 0                    | 15-Aug-07    | 0            | -                     |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                           | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-------------------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  |   | b            | c              | d                   | e       | f            | h                   | i                 | j                | k         | l = k - j (or b) | m = f (or d)         |              |              |                       |
| 130      | BLC CORPORATION                  |   | 20-Sep-07    | 259,388.48     | 630                 | 33,629  | WIRE         |                     |                   |                  | 20-Sep-07 | -                | 0                    | 20-Sep-07    | 0            | -                     |
| 131      | BLEVINS ELECTRIC INC             |   | 30-Jun-07    | 474            | 474                 | 886,224 | CHECK        |                     |                   |                  | 25-Jul-07 | 25               | 11,846               | 1-Aug-07     | 7            | 3,317                 |
| 132      | BLUEGRASS ALONG THE HARPETH      |   | 18-Jul-07    | 75             | 75                  | 885,046 | CHECK        |                     |                   |                  | 20-Jul-07 | 2                | 150                  | 27-Jul-07    | 7            | 525                   |
| 133      | BOB LILLY PROFESSIONAL PROMO     |   | 6-Jun-07     | 109            | 109                 | 880,548 | CHECK        |                     |                   |                  | 2-Jul-07  | 26               | 2,839                | 9-Jul-07     | 7            | 764                   |
| 134      | BOB LILLY PROFESSIONAL PROMO     |   | 15-Jun-07    | 151            | 151                 | 882,288 | CHECK        |                     |                   |                  | 10-Jul-07 | 25               | 3,770                | 20-Jul-07    | 10           | 1,508                 |
| 135      | BOB LILLY PROFESSIONAL PROMO     |   | 3-Aug-07     | 850            | 425                 | 894,116 | CHECK        |                     |                   |                  | 28-Aug-07 | 25               | 10,623               | 6-Sep-07     | 9            | 3,824                 |
| 136      | BOB LILLY PROFESSIONAL PROMO     |   | 3-Aug-07     | 270            | 270                 | 894,116 | CHECK        |                     |                   |                  | 28-Aug-07 | 25               | 6,753                | 6-Sep-07     | 9            | 2,431                 |
| 137      | BOB LILLY PROFESSIONAL PROMO     |   | 13-Aug-07    | 216            | 216                 | 896,289 | CHECK        |                     |                   |                  | 7-Sep-07  | 25               | 5,389                | 19-Sep-07    | 12           | 2,386                 |
| 138      | BOB LILLY PROFESSIONAL PROMO     |   | 20-Aug-07    | 69             | 69                  | 897,704 | CHECK        |                     |                   |                  | 14-Sep-07 | 25               | 1,726                | 20-Sep-07    | 6            | 414                   |
| 139      | BOB LILLY PROFESSIONAL PROMO     |   | 24-Aug-07    | 6,426.07       | 6,426               | 898,422 | CHECK        |                     |                   |                  | 18-Sep-07 | 25               | 160,652              | 27-Sep-07    | 9            | 57,835                |
| 140      | BOB LILLY PROFESSIONAL PROMO     |   | 24-Aug-07    | 412            | 412                 | 898,422 | CHECK        |                     |                   |                  | 18-Sep-07 | 25               | 10,303               | 27-Sep-07    | 9            | 3,709                 |
| 141      | BREAKTIME COFFEE SERVICE         |   | 19-Jun-07    | 49             | 49                  | 883,431 | CHECK        |                     |                   |                  | 16-Jul-07 | 27               | 1,311                | 27-Jul-07    | 11           | 534                   |
| 142      | BREAKTIME COFFEE SERVICE         |   | 17-Jul-07    | 71             | 71                  | 890,671 | CHECK        |                     |                   |                  | 13-Aug-07 | 27               | 1,910                | 24-Aug-07    | 11           | 778                   |
| 143      | BREAKTIME COFFEE SERVICE         |   | 15-Aug-07    | 42             | 42                  | 896,598 | CHECK        |                     |                   |                  | 10-Sep-07 | 26               | 1,103                | 24-Sep-07    | 14           | 594                   |
| 144      | BRIGHT TRACEY                    |   | 30-Jun-07    | 725            | 725                 | 886,229 | CHECK        |                     |                   |                  | 25-Jul-07 | 25               | 18,125               | 2-Aug-07     | 8            | 5,800                 |
| 145      | BRIGHT TRACEY                    |   | 28-Jul-07    | 580            | 580                 | 892,686 | CHECK        |                     |                   |                  | 22-Aug-07 | 25               | 14,500               | 30-Aug-07    | 8            | 4,640                 |
| 146      | BRIGHT TRACEY                    |   | 25-Aug-07    | 580            | 580                 | 898,788 | CHECK        |                     |                   |                  | 19-Sep-07 | 25               | 14,500               | 26-Sep-07    | 7            | 4,060                 |
| 147      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 2-Jul-07     | 15             | 15                  | 882,290 | CHECK        | 2-Jun-07            | 2-Jul-07          | 06/17/07         | 10-Jul-07 | 23               | 345                  | 18-Jul-07    | 8            | 120                   |
| 148      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 29-Jun-07    | 15             | 15                  | 882,290 | CHECK        | 29-May-07           | 29-Jun-07         | 06/13/07         | 10-Jul-07 | 27               | 404                  | 18-Jul-07    | 8            | 120                   |
| 149      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 10-Jul-07    | 24             | 24                  | 883,987 | CHECK        | 10-Jun-07           | 10-Jul-07         | 06/25/07         | 17-Jul-07 | 22               | 527                  | 25-Jul-07    | 8            | 192                   |
| 150      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 31-Jul-07    | 15             | 15                  | 889,538 | CHECK        | 30-Jun-07           | 31-Jul-07         | 07/15/07         | 7-Aug-07  | 23               | 345                  | 14-Aug-07    | 7            | 105                   |
| 151      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 16-Jul-07    | 15             | 15                  | 889,538 | CHECK        | 16-Jun-07           | 16-Jul-07         | 07/01/07         | 7-Aug-07  | 37               | 554                  | 14-Aug-07    | 7            | 105                   |
| 152      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 8-Aug-07     | 23             | 23                  | 891,320 | CHECK        | 8-Jul-07            | 8-Aug-07          | 07/23/07         | 15-Aug-07 | 23               | 534                  | 21-Aug-07    | 6            | 139                   |
| 153      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 29-Aug-07    | 15             | 15                  | 897,250 | CHECK        | 29-Jul-07           | 29-Aug-07         | 08/13/07         | 12-Sep-07 | 30               | 449                  | 18-Sep-07    | 6            | 90                    |
| 154      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 30-Aug-07    | 15             | 15                  | 897,250 | CHECK        | 30-Jul-07           | 30-Aug-07         | 08/14/07         | 12-Sep-07 | 29               | 434                  | 18-Sep-07    | 6            | 90                    |
| 155      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 10-Sep-07    | 25             | 25                  | 898,789 | CHECK        | 10-Aug-07           | 10-Sep-07         | 08/25/07         | 19-Sep-07 | 25               | 619                  | 25-Sep-07    | 6            | 148                   |
| 156      | BRISTOL TENNESSEE ELECTRIC SYS   |   | 18-Jun-07    | 16             | 16                  | 881,606 | CHECK        | 18-May-07           | 18-Jun-07         | 06/02/07         | 6-Jul-07  | 34               | 536                  | 18-Jul-07    | 12           | 189                   |
| 157      | BRISTOL VIRGINIA UTILITIES BOARD |   | 21-Jun-07    | 34             | 34                  | 881,923 | CHECK        | 21-May-07           | 21-Jun-07         | 06/05/07         | 9-Jul-07  | 34               | 1,169                | 19-Jul-07    | 10           | 344                   |
| 158      | BRISTOL VIRGINIA UTILITIES BOARD |   | 12-Jul-07    | 39             | 39                  | 886,230 | CHECK        | 12-Jun-07           | 12-Jul-07         | 06/27/07         | 25-Jul-07 | 28               | 1,098                | 2-Aug-07     | 8            | 314                   |
| 159      | BRISTOL VIRGINIA UTILITIES BOARD |   | 14-Jul-07    | 159            | 159                 | 887,824 | CHECK        | 14-Jun-07           | 14-Jul-07         | 06/29/07         | 31-Jul-07 | 32               | 5,079                | 8-Aug-07     | 8            | 1,270                 |
| 160      | BRISTOL VIRGINIA UTILITIES BOARD |   | 19-Jul-07    | 15             | 15                  | 888,195 | CHECK        | 19-Jun-07           | 19-Jul-07         | 07/04/07         | 1-Aug-07  | 28               | 420                  | 13-Aug-07    | 12           | 180                   |
| 161      | BRISTOL VIRGINIA UTILITIES BOARD |   | 16-Jul-07    | 34             | 34                  | 889,539 | CHECK        | 16-Jun-07           | 16-Jul-07         | 07/01/07         | 7-Aug-07  | 37               | 1,274                | 16-Aug-07    | 9            | 310                   |
| 162      | BRISTOL VIRGINIA UTILITIES BOARD |   | 16-Jul-07    | 17             | 17                  | 889,539 | CHECK        | 16-Jun-07           | 16-Jul-07         | 07/01/07         | 7-Aug-07  | 37               | 611                  | 16-Aug-07    | 9            | 149                   |
| 163      | BRISTOL VIRGINIA UTILITIES BOARD |   | 25-Jul-07    | 43             | 43                  | 889,908 | CHECK        | 25-Jun-07           | 25-Jul-07         | 07/10/07         | 8-Aug-07  | 29               | 1,243                | 16-Aug-07    | 8            | 343                   |
| 164      | BRISTOL VIRGINIA UTILITIES BOARD |   | 13-Aug-07    | 41             | 41                  | 894,119 | CHECK        | 13-Jul-07           | 13-Aug-07         | 07/28/07         | 28-Aug-07 | 31               | 1,275                | 6-Sep-07     | 9            | 370                   |
| 165      | BRISTOL VIRGINIA UTILITIES BOARD |   | 15-Aug-07    | 162            | 162                 | 894,432 | CHECK        | 15-Jul-07           | 15-Aug-07         | 07/30/07         | 29-Aug-07 | 30               | 4,860                | 10-Sep-07    | 12           | 1,944                 |
| 166      | BRISTOL VIRGINIA UTILITIES BOARD |   | 15-Aug-07    | 17             | 17                  | 895,158 | CHECK        | 15-Jul-07           | 15-Aug-07         | 07/30/07         | 4-Sep-07  | 36               | 594                  | 19-Sep-07    | 15           | 248                   |
| 167      | BRISTOL VIRGINIA UTILITIES BOARD |   | 15-Aug-07    | 35             | 35                  | 895,158 | CHECK        | 15-Jul-07           | 15-Aug-07         | 07/30/07         | 4-Sep-07  | 36               | 1,274                | 19-Sep-07    | 15           | 331                   |
| 168      | BRISTOL VIRGINIA UTILITIES BOARD |   | 17-Aug-07    | 15             | 15                  | 895,661 | CHECK        | 17-Jul-07           | 17-Aug-07         | 08/01/07         | 5-Sep-07  | 35               | 525                  | 13-Sep-07    | 8            | 120                   |
| 169      | BRISTOL VIRGINIA UTILITIES BOARD |   | 21-Aug-07    | 37             | 37                  | 897,251 | CHECK        | 21-Jul-07           | 21-Aug-07         | 08/05/07         | 12-Sep-07 | 38               | 1,414                | 20-Sep-07    | 8            | 298                   |
| 170      | BRISTOL VIRGINIA UTILITIES BOARD |   | 13-Sep-07    | 162            | 162                 | 900,178 | CHECK        | 13-Aug-07           | 13-Sep-07         | 08/28/07         | 25-Sep-07 | 28               | 4,536                | 4-Oct-07     | 9            | 1,458                 |
| 171      | BRISTOL VIRGINIA UTILITIES BOARD |   | 11-Sep-07    | 38             | 38                  | 900,633 | CHECK        | 11-Aug-07           | 11-Sep-07         | 08/26/07         | 26-Sep-07 | 31               | 1,186                | 4-Oct-07     | 8            | 306                   |
| 172      | BROOKS MACHINE COMPANY INC       |   | 18-Sep-07    | 35             | 35                  | 901,783 | CHECK        |                     |                   |                  | 28-Sep-07 | 10               | 350                  | 12-Oct-07    | 14           | 490                   |

Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008

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| Line No. | Vendor                                  | a | b         | Invoice Date | Invoice Amount | c        | Division 093 Amount | d              | e     | f | Payment Type | Service Period From | h         | i         | To | Midpoint Service | j      | k         | Date Paid | l = k - (j or b) | Payment lag | Weighted Payment Lag | m = (n/d) | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------------------|---|-----------|--------------|----------------|----------|---------------------|----------------|-------|---|--------------|---------------------|-----------|-----------|----|------------------|--------|-----------|-----------|------------------|-------------|----------------------|-----------|--------------|--------------|-----------------------|
| 173      | BROWNS MILL WRECKER SERVICE             |   | 28-Jun-07 |              | 40             | 40       | 40                  | 887,831        | CHECK |   |              |                     |           | 31-Jul-07 | 33 |                  | 1,320  | 9-Aug-07  | 9         |                  |             |                      |           | 9-Aug-07     | 9            | 360                   |
| 174      | BROWNS MILL WRECKER SERVICE             |   | 27-Aug-07 |              | 40             | 40       | 40                  | 901,471        | CHECK |   |              |                     |           | 27-Sep-07 | 31 |                  | 1,240  | 4-Oct-07  | 7         |                  |             |                      |           | 4-Oct-07     | 7            | 280                   |
| 175      | BUCHIGNANI GEORGE AND ROBERTSON EMIL    |   | 1-Jul-07  |              | 3,500.00       | 3,500.00 | 3,316               | 880,555        | CHECK |   |              |                     |           | 2-Jul-07  | 1  |                  | 3,316  | 20-Jul-07 | 18        |                  |             |                      |           | 20-Jul-07    | 18           | 59,686                |
| 176      | BUCHIGNANI GEORGE AND ROBERTSON EMIL    |   | 1-Aug-07  |              | 3,500.00       | 3,500.00 | 3,316               | 888,198        | CHECK |   |              |                     |           | 1-Aug-07  | -  |                  | 0      | 10-Aug-07 | 9         |                  |             |                      |           | 10-Aug-07    | 9            | 29,843                |
| 177      | BUCHIGNANI GEORGE AND ROBERTSON EMIL    |   | 1-Sep-07  |              | 3,500.00       | 3,500.00 | 3,316               | 895,164        | CHECK |   |              |                     |           | 4-Sep-07  | 3  |                  | 9,948  | 28-Sep-07 | 24        |                  |             |                      |           | 28-Sep-07    | 24           | 79,582                |
| 178      | Bertotti, Daniel P                      |   | 2-Aug-07  |              | 1,128.33       | 242      | 36,354              | Direct Deposit |       |   |              |                     |           | 3-Aug-07  | 1  |                  | 242    | 4-Aug-07  | 1         |                  |             |                      |           | 4-Aug-07     | 1            | 242                   |
| 179      | Bertotti, Daniel P                      |   | 30-Aug-07 |              | 1,041.62       | 63       | 37,126              | Direct Deposit |       |   |              |                     |           | 31-Aug-07 | 1  |                  | 63     | 4-Sep-07  | 4         |                  |             |                      |           | 4-Sep-07     | 4            | 253                   |
| 180      | Blalock, James T (Jimmy)                |   | 23-Jul-07 |              | 46             | 46       | 888,540             | CHECK          |       |   |              |                     |           | 2-Aug-07  | 10 |                  | 460    | 6-Sep-07  | 35        |                  |             |                      |           | 6-Sep-07     | 35           | 1,610                 |
| 181      | Blalock, Bobby J                        |   | 16-Jul-07 |              | 2,312.64       | 139      | 883,979             | CHECK          |       |   |              |                     |           | 17-Jul-07 | 1  |                  | 139    | 31-Jul-07 | 14        |                  |             |                      |           | 31-Jul-07    | 14           | 1,942                 |
| 182      | Blalock, Bobby J                        |   | 30-Jul-07 |              | 585            | 35       | 888,192             | CHECK          |       |   |              |                     |           | 1-Aug-07  | 2  |                  | 70     | 13-Aug-07 | 12        |                  |             |                      |           | 13-Aug-07    | 12           | 421                   |
| 183      | Blalock, Bobby J                        |   | 24-Aug-07 |              | 450            | 27       | 893,513             | CHECK          |       |   |              |                     |           | 27-Aug-07 | 3  |                  | 81     | 14-Sep-07 | 18        |                  |             |                      |           | 14-Sep-07    | 18           | 486                   |
| 184      | Bradley, Johnny C                       |   | 5-Sep-07  |              | 689            | 69       | 895,955             | CHECK          |       |   |              |                     |           | 6-Sep-07  | 1  |                  | 69     | 13-Sep-07 | 7         |                  |             |                      |           | 13-Sep-07    | 7            | 482                   |
| 185      | Brown, Michael T (Tim)                  |   | 13-Jul-07 |              | 374            | 131      | 883,436             | CHECK          |       |   |              |                     |           | 16-Jul-07 | 3  |                  | 392    | 26-Jul-07 | 10        |                  |             |                      |           | 26-Jul-07    | 10           | 1,308                 |
| 186      | Brown, Michael T (Tim)                  |   | 7-Aug-07  |              | 709            | 248      | 889,911             | CHECK          |       |   |              |                     |           | 8-Aug-07  | 1  |                  | 248    | 17-Aug-07 | 9         |                  |             |                      |           | 17-Aug-07    | 9            | 2,234                 |
| 187      | Brown, Michael T (Tim)                  |   | 12-Sep-07 |              | 436            | 153      | 897,479             | CHECK          |       |   |              |                     |           | 13-Sep-07 | 1  |                  | 153    | 27-Sep-07 | 14        |                  |             |                      |           | 27-Sep-07    | 14           | 2,137                 |
| 188      | Bryan, Daniel L                         |   | 28-Jun-07 |              | 1,270.43       | 445      | 880,983             | CHECK          |       |   |              |                     |           | 3-Jul-07  | 5  |                  | 2,223  | 12-Jul-07 | 9         |                  |             |                      |           | 12-Jul-07    | 9            | 4,002                 |
| 189      | C AND F PROPERTIES                      |   | 1-Jul-07  |              | 21,364.16      | 14,498   | 880,558             | CHECK          |       |   |              |                     |           | 2-Jul-07  | 1  |                  | 14,498 | 13-Jul-07 | 11        |                  |             |                      |           | 13-Jul-07    | 11           | 159,475               |
| 190      | C AND F PROPERTIES                      |   | 1-Aug-07  |              | 22,664.99      | 15,380   | 888,202             | CHECK          |       |   |              |                     |           | 1-Aug-07  | -  |                  | 0      | 8-Aug-07  | 7         |                  |             |                      |           | 8-Aug-07     | 7            | 107,663               |
| 191      | C AND F PROPERTIES                      |   | 1-Sep-07  |              | 22,664.99      | 15,380   | 895,166             | CHECK          |       |   |              |                     |           | 4-Sep-07  | 3  |                  | 46,141 | 11-Sep-07 | 7         |                  |             |                      |           | 11-Sep-07    | 7            | 107,663               |
| 192      | CELLULAR CONCEPTS INC                   |   | 14-Jul-07 |              | 25             | 25       | 889,551             | CHECK          |       |   |              |                     |           | 7-Aug-07  | 24 |                  | 600    | 16-Aug-07 | 9         |                  |             |                      |           | 16-Aug-07    | 9            | 225                   |
| 193      | CERTIFIED COMMERCIAL SERVICE AND EQUI   |   | 15-Aug-07 |              | 196            | 196      | 893,225             | CHECK          |       |   |              |                     |           | 24-Aug-07 | 9  |                  | 1,766  | 4-Sep-07  | 11        |                  |             |                      |           | 4-Sep-07     | 11           | 2,159                 |
| 194      | CHAMBER OF COMMERCE                     |   | 1-Jul-07  |              | 553            | 553      | 881,935             | CHECK          |       |   |              |                     |           | 9-Jul-07  | 8  |                  | 4,424  | 23-Jul-07 | 14        |                  |             |                      |           | 23-Jul-07    | 14           | 7,742                 |
| 195      | CITIZEN TRIBUNE                         |   | 31-Aug-07 |              | 701            | 701      | 901,793             | CHECK          |       |   |              |                     |           | 28-Sep-07 | 28 |                  | 19,634 | 3-Oct-07  | 5         |                  |             |                      |           | 3-Oct-07     | 5            | 3,506                 |
| 196      | CITY OF ALCOA                           |   | 29-Jun-07 |              | 13             | 13       | 884,312             | CHECK          |       |   |              |                     | 29-May-07 | 29-Jun-07 |    | 06/13/07         |        | 31        |           |                  |             |                      |           | 26-Jul-07    | 8            | 208                   |
| 197      | CITY OF ALCOA                           |   | 2-Jul-07  |              | 26             | 26       | 884,312             | CHECK          |       |   |              |                     | 2-Jun-07  | 2-Jul-07  |    | 06/17/07         |        | 31        |           |                  |             |                      |           | 26-Jul-07    | 8            | 194                   |
| 198      | CITY OF ALCOA                           |   | 2-Jul-07  |              | 24             | 24       | 885,767             | CHECK          |       |   |              |                     | 2-Jun-07  | 2-Jul-07  |    | 06/26/07         |        | 28        |           |                  |             |                      |           | 26-Jul-07    | 8            | 259                   |
| 199      | CITY OF ALCOA                           |   | 11-Jul-07 |              | 32             | 32       | 892,412             | CHECK          |       |   |              |                     | 11-Jun-07 | 11-Jul-07 |    | 07/15/07         |        | 37        |           |                  |             |                      |           | 1-Aug-07     | 8            | 100                   |
| 200      | CITY OF ALCOA                           |   | 31-Jul-07 |              | 13             | 13       | 892,412             | CHECK          |       |   |              |                     | 30-Jun-07 | 31-Jul-07 |    | 07/16/07         |        | 36        |           |                  |             |                      |           | 29-Aug-07    | 8            | 209                   |
| 201      | CITY OF ALCOA                           |   | 1-Aug-07  |              | 26             | 26       | 892,412             | CHECK          |       |   |              |                     | 1-Jul-07  | 1-Aug-07  |    | 07/24/07         |        | 28        |           |                  |             |                      |           | 29-Aug-07    | 8            | 241                   |
| 202      | CITY OF ALCOA                           |   | 9-Aug-07  |              | 30             | 30       | 892,412             | CHECK          |       |   |              |                     | 9-Jul-07  | 9-Aug-07  |    | 07/16/07         |        | 36        |           |                  |             |                      |           | 29-Aug-07    | 8            | 194                   |
| 203      | CITY OF ALCOA                           |   | 1-Aug-07  |              | 24             | 24       | 892,412             | CHECK          |       |   |              |                     | 1-Jul-07  | 1-Aug-07  |    | 08/14/07         |        | 31        |           |                  |             |                      |           | 21-Sep-07    | 7            | 183                   |
| 204      | CITY OF ALCOA                           |   | 30-Aug-07 |              | 26             | 26       | 897,725             | CHECK          |       |   |              |                     | 30-Jul-07 | 30-Aug-07 |    | 08/14/07         |        | 31        |           |                  |             |                      |           | 21-Sep-07    | 7            | 175                   |
| 205      | CITY OF ALCOA                           |   | 30-Aug-07 |              | 25             | 25       | 897,725             | CHECK          |       |   |              |                     | 30-Jul-07 | 30-Aug-07 |    | 08/13/07         |        | 32        |           |                  |             |                      |           | 21-Sep-07    | 7            | 88                    |
| 206      | CITY OF ALCOA                           |   | 29-Aug-07 |              | 13             | 13       | 897,725             | CHECK          |       |   |              |                     | 29-Jul-07 | 29-Aug-07 |    | 08/25/07         |        | 30        |           |                  |             |                      |           | 2-Oct-07     | 8            | 236                   |
| 207      | CITY OF ALCOA                           |   | 10-Sep-07 |              | 29             | 29       | 899,785             | CHECK          |       |   |              |                     | 10-Aug-07 | 10-Sep-07 |    | 08/08/07         |        | 23        |           |                  |             |                      |           | 10-Sep-07    | 10           | 814                   |
| 208      | CITY OF FRANKLIN KY MUNICIPAL UTILITIES |   | 24-Aug-07 |              | 81             | 81       | 894,883             | CHECK          |       |   |              |                     | 24-Jul-07 | 24-Aug-07 |    | 06/15/07         |        | 21        |           |                  |             |                      |           | 16-Jul-07    | 10           | 452                   |
| 209      | CITY OF FRANKLIN TN                     |   | 30-Jun-07 |              | 45             | 45       | 881,634             | CHECK          |       |   |              |                     | 31-May-07 | 30-Jun-07 |    | 06/15/07         |        | 21        |           |                  |             |                      |           | 16-Jul-07    | 10           | 151                   |
| 210      | CITY OF FRANKLIN TN                     |   | 30-Jun-07 |              | 15             | 15       | 881,634             | CHECK          |       |   |              |                     | 31-May-07 | 30-Jun-07 |    | 06/15/07         |        | 6         |           |                  |             |                      |           | 16-Jul-07    | 10           | 71                    |
| 211      | CITY OF FRANKLIN TN                     |   | 30-Jun-07 |              | 7              | 7        | 881,634             | CHECK          |       |   |              |                     | 29-May-07 | 29-Jun-07 |    | 06/13/07         |        | 23        |           |                  |             |                      |           | 16-Jul-07    | 10           | 796                   |
| 212      | CITY OF FRANKLIN TN                     |   | 29-Jun-07 |              | 80             | 80       | 881,634             | CHECK          |       |   |              |                     | 15-Jun-07 | 15-Jul-07 |    | 06/30/07         |        | 18        |           |                  |             |                      |           | 26-Jul-07    | 8            | 2,809                 |
| 213      | CITY OF FRANKLIN TN                     |   | 15-Jul-07 |              | 351            | 351      | 884,315             | CHECK          |       |   |              |                     | 30-Jun-07 | 30-Jul-07 |    | 07/15/07         |        | 19        |           |                  |             |                      |           | 9-Aug-07     | 6            | 91                    |
| 214      | CITY OF FRANKLIN TN                     |   | 30-Jul-07 |              | 15             | 15       | 888,817             | CHECK          |       |   |              |                     | 30-Jun-07 | 30-Jul-07 |    | 07/15/07         |        | 19        |           |                  |             |                      |           | 9-Aug-07     | 6            | 42                    |
| 215      | CITY OF FRANKLIN TN                     |   | 30-Jul-07 |              | 7              | 7        | 888,817             | CHECK          |       |   |              |                     | 30-Jun-07 | 30-Jul-07 |    | 07/15/07         |        | 19        |           |                  |             |                      |           | 9-Aug-07     | 6            |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                           | Invoice Date | Invoice Amount | Division 003 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Payment Lag  | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|--------------|--------------|--------------|-----------------------|
|          | a                                | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - (j or b) | m = (f or b) |              |              |                       |
| 216      | CITY OF FRANKLIN TN              | 30-Jul-07    | 45             | 45                  | 888,817 | CHECK        | 30-Jun-07           | 30-Jul-07 | 07/15/07         | 3-Aug-07  | 19               | 859          | 9-Aug-07     | 6            | 271                   |
| 217      | CITY OF FRANKLIN TN              | 2-Aug-07     | 80             | 80                  | 888,817 | CHECK        | 30-Jun-07           | 30-Jul-07 | 07/15/07         | 3-Aug-07  | 19               | 1,513        | 9-Aug-07     | 6            | 478                   |
| 218      | CITY OF FRANKLIN TN              | 15-Aug-07    | 368            | 368                 | 892,418 | CHECK        | 15-Jul-07           | 15-Aug-07 | 07/30/07         | 21-Aug-07 | 22               | 8,099        | 31-Aug-07    | 10           | 3,681                 |
| 219      | CITY OF FRANKLIN TN              | 30-Aug-07    | 45             | 45                  | 895,983 | CHECK        | 30-Jul-07           | 30-Aug-07 | 08/14/07         | 6-Sep-07  | 23               | 1,040        | 14-Sep-07    | 8            | 362                   |
| 220      | CITY OF FRANKLIN TN              | 30-Aug-07    | 15             | 15                  | 895,983 | CHECK        | 30-Jul-07           | 30-Aug-07 | 08/14/07         | 6-Sep-07  | 23               | 348          | 14-Sep-07    | 8            | 121                   |
| 221      | CITY OF FRANKLIN TN              | 30-Aug-07    | 7              | 7                   | 895,983 | CHECK        | 30-Jul-07           | 30-Aug-07 | 08/14/07         | 6-Sep-07  | 23               | 162          | 14-Sep-07    | 8            | 56                    |
| 222      | CITY OF FRANKLIN TN              | 30-Aug-07    | 80             | 80                  | 895,983 | CHECK        | 30-Jul-07           | 30-Aug-07 | 08/14/07         | 6-Sep-07  | 23               | 1,831        | 14-Sep-07    | 8            | 637                   |
| 223      | CITY OF FRANKLIN TN              | 15-Sep-07    | 398            | 398                 | 899,384 | CHECK        | 15-Aug-07           | 15-Sep-07 | 08/30/07         | 21-Sep-07 | 22               | 8,766        | 27-Sep-07    | 6            | 2,391                 |
| 224      | CITY OF JOHNSON CITY             | 1-Aug-07     | 45             | 45                  | 888,222 | CHECK        | 1-Jul-07            | 1-Aug-07  | 07/16/07         | 1-Aug-07  | 16               | 727          | 10-Aug-07    | 9            | 409                   |
| 225      | CITY OF MARYVILLE UTILITIES      | 4-Jul-07     | 322            | 322                 | 882,315 | CHECK        | 4-Jun-07            | 4-Jul-07  | 06/19/07         | 10-Jul-07 | 21               | 6,754        | 20-Jul-07    | 10           | 3,216                 |
| 226      | CITY OF MARYVILLE UTILITIES      | 13-Jul-07    | 19             | 19                  | 885,070 | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 20-Jul-07 | 22               | 425          | 27-Jul-07    | 7            | 135                   |
| 227      | CITY OF MARYVILLE UTILITIES      | 13-Jul-07    | 55             | 55                  | 885,070 | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 20-Jul-07 | 22               | 1,214        | 27-Jul-07    | 7            | 386                   |
| 228      | CITY OF MARYVILLE UTILITIES      | 16-Jul-07    | 643            | 643                 | 885,777 | CHECK        | 16-Jun-07           | 16-Jul-07 | 07/01/07         | 24-Jul-07 | 23               | 14,787       | 2-Aug-07     | 9            | 5,786                 |
| 229      | CITY OF MARYVILLE UTILITIES      | 2-Aug-07     | 328            | 328                 | 889,925 | CHECK        | 2-Jul-07            | 2-Aug-07  | 07/17/07         | 8-Aug-07  | 22               | 7,219        | 17-Aug-07    | 9            | 2,953                 |
| 230      | CITY OF MARYVILLE UTILITIES      | 15-Aug-07    | 629            | 629                 | 892,421 | CHECK        | 15-Jul-07           | 15-Aug-07 | 07/30/07         | 21-Aug-07 | 22               | 13,841       | 31-Aug-07    | 10           | 6,291                 |
| 231      | CITY OF MARYVILLE UTILITIES      | 14-Aug-07    | 55             | 55                  | 892,702 | CHECK        | 14-Jul-07           | 14-Aug-07 | 07/29/07         | 22-Aug-07 | 24               | 1,324        | 31-Aug-07    | 9            | 497                   |
| 232      | CITY OF MARYVILLE UTILITIES      | 14-Aug-07    | 19             | 19                  | 892,702 | CHECK        | 14-Jul-07           | 14-Aug-07 | 07/29/07         | 22-Aug-07 | 24               | 458          | 31-Aug-07    | 9            | 172                   |
| 233      | CITY OF MARYVILLE UTILITIES      | 4-Sep-07     | 505            | 505                 | 897,502 | CHECK        | 4-Aug-07            | 4-Sep-07  | 08/19/07         | 13-Sep-07 | 25               | 12,616       | 21-Sep-07    | 8            | 4,037                 |
| 234      | CITY OF MARYVILLE UTILITIES      | 13-Sep-07    | 55             | 55                  | 898,814 | CHECK        | 13-Aug-07           | 13-Sep-07 | 08/28/07         | 19-Sep-07 | 22               | 1,214        | 28-Sep-07    | 9            | 497                   |
| 235      | CITY OF MARYVILLE UTILITIES      | 13-Sep-07    | 19             | 19                  | 898,814 | CHECK        | 13-Aug-07           | 13-Sep-07 | 08/28/07         | 19-Sep-07 | 22               | 425          | 28-Sep-07    | 9            | 174                   |
| 236      | CITY OF MARYVILLE UTILITIES      | 14-Sep-07    | 750            | 750                 | 900,218 | CHECK        | 14-Aug-07           | 14-Sep-07 | 08/29/07         | 25-Sep-07 | 27               | 20,238       | 5-Oct-07     | 10           | 7,496                 |
| 237      | CITY OF SPRING HILL TN           | 31-Aug-07    | 7              | 7                   | 896,986 | CHECK        | 31-Jul-07           | 31-Aug-07 | 08/15/07         | 11-Sep-07 | 27               | 199          | 18-Sep-07    | 7            | 52                    |
| 238      | CITY OF UNION CITY               | 9-Jul-07     | 147            | 147                 | 884,014 | CHECK        | 9-Jun-07            | 9-Jul-07  | 06/24/07         | 17-Jul-07 | 23               | 3,373        | 25-Jul-07    | 8            | 1,173                 |
| 239      | CITY OF UNION CITY               | 8-Aug-07     | 147            | 147                 | 891,360 | CHECK        | 8-Jul-07            | 8-Aug-07  | 07/23/07         | 15-Aug-07 | 23               | 3,371        | 23-Aug-07    | 8            | 1,172                 |
| 240      | CITY OF UNION CITY               | 28-Aug-07    | 147            | 147                 | 897,513 | CHECK        | 28-Jul-07           | 28-Aug-07 | 08/12/07         | 13-Sep-07 | 32               | 4,693        | 20-Sep-07    | 7            | 1,027                 |
| 241      | COFFMAN OIL CO INC               | 2-Jul-07     | 588            | 588                 | 885,399 | CHECK        |                     |           |                  | 23-Jul-07 | 21               | 12,352       | 27-Jul-07    | 4            | 2,353                 |
| 242      | COLUMBIA FIRE EQUIPMENT INC      | 20-Mar-07    | 11             | 11                  | 894,672 | CHECK        |                     |           |                  | 30-Aug-07 | 163              | 1,782        | 12-Sep-07    | 13           | 142                   |
| 243      | COLUMBIA FIRE EQUIPMENT INC      | 1-Mar-07     | 50             | 50                  | 894,672 | CHECK        |                     |           |                  | 30-Aug-07 | 182              | 9,147        | 12-Sep-07    | 13           | 653                   |
| 244      | COLUMBIA FIRE EQUIPMENT INC      | 26-Feb-07    | 84             | 84                  | 894,672 | CHECK        |                     |           |                  | 30-Aug-07 | 185              | 15,562       | 12-Sep-07    | 13           | 1,094                 |
| 245      | COLUMBIA POWER AND WATER SYSTEMS | 8-Jul-07     | 19             | 19                  | 882,323 | CHECK        | 8-Jun-07            | 8-Jul-07  | 06/23/07         | 10-Jul-07 | 17               | 331          | 18-Jul-07    | 8            | 156                   |
| 246      | COLUMBIA POWER AND WATER SYSTEMS | 8-Jul-07     | 21             | 21                  | 882,323 | CHECK        | 8-Jun-07            | 8-Jul-07  | 06/23/07         | 10-Jul-07 | 17               | 360          | 18-Jul-07    | 8            | 169                   |
| 247      | COLUMBIA POWER AND WATER SYSTEMS | 29-Jul-07    | 2,046.52       | 2,047               | 887,874 | CHECK        | 29-Jun-07           | 29-Jul-07 | 07/14/07         | 31-Jul-07 | 17               | 34,791       | 7-Aug-07     | 7            | 14,326                |
| 248      | COLUMBIA POWER AND WATER SYSTEMS | 29-Jul-07    | 20             | 20                  | 887,874 | CHECK        | 29-Jun-07           | 29-Jul-07 | 07/14/07         | 31-Jul-07 | 17               | 345          | 7-Aug-07     | 7            | 142                   |
| 249      | COLUMBIA POWER AND WATER SYSTEMS | 8-Aug-07     | 22             | 22                  | 889,931 | CHECK        | 8-Jul-07            | 8-Aug-07  | 07/23/07         | 8-Aug-07  | 16               | 352          | 14-Aug-07    | 6            | 132                   |
| 250      | COLUMBIA POWER AND WATER SYSTEMS | 8-Aug-07     | 22             | 22                  | 889,931 | CHECK        | 8-Jul-07            | 8-Aug-07  | 07/23/07         | 8-Aug-07  | 16               | 347          | 14-Aug-07    | 6            | 130                   |
| 251      | COLUMBIA POWER AND WATER SYSTEMS | 30-Jul-07    | 19             | 19                  | 889,931 | CHECK        | 30-Jun-07           | 30-Jul-07 | 07/15/07         | 8-Aug-07  | 24               | 467          | 14-Aug-07    | 6            | 117                   |
| 252      | COLUMBIA POWER AND WATER SYSTEMS | 29-Aug-07    | 20             | 20                  | 894,891 | CHECK        | 29-Jul-07           | 29-Aug-07 | 08/13/07         | 31-Aug-07 | 18               | 365          | 11-Sep-07    | 11           | 223                   |
| 253      | COLUMBIA POWER AND WATER SYSTEMS | 29-Aug-07    | 1,568.18       | 1,568               | 894,891 | CHECK        | 29-Jul-07           | 29-Aug-07 | 08/13/07         | 31-Aug-07 | 18               | 28,227       | 11-Sep-07    | 11           | 17,250                |
| 254      | COLUMBIA POWER AND WATER SYSTEMS | 8-Sep-07     | 19             | 19                  | 897,278 | CHECK        | 8-Aug-07            | 8-Sep-07  | 08/23/07         | 12-Sep-07 | 20               | 389          | 18-Sep-07    | 6            | 117                   |
| 255      | COLUMBIA POWER AND WATER SYSTEMS | 8-Sep-07     | 22             | 22                  | 897,278 | CHECK        | 8-Aug-07            | 8-Sep-07  | 08/23/07         | 12-Sep-07 | 20               | 440          | 18-Sep-07    | 6            | 132                   |
| 256      | COLUMBIA POWER AND WATER SYSTEMS | 8-Sep-07     | 22             | 22                  | 897,278 | CHECK        | 8-Aug-07            | 8-Sep-07  | 08/23/07         | 12-Sep-07 | 20               | 437          | 18-Sep-07    | 6            | 131                   |
| 257      | COMCAST CABLEVISION              | 28-Jun-07    | 68             | 68                  | 884,328 | CHECK        | 28-May-07           | 28-Jun-07 | 06/12/07         | 18-Jul-07 | 36               | 2,446        | 1-Aug-07     | 14           | 951                   |
| 258      | COMCAST CABLEVISION              | 28-Jul-07    | 68             | 68                  | 892,052 | CHECK        |                     |           |                  | 20-Aug-07 | 23               | 1,563        | 31-Aug-07    | 11           | 747                   |

**Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008**

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| Line No. | Vendor                           | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - (j or b) | m = (i/d)            |              |              |                       |
| 259      | COMCAST CABLEVISION              |   | 28-Aug-07    | 68             | 68                  | 898,453 | CHECK          | 28-Jul-07           | 28-Aug-07 | 08/12/07         | 18-Sep-07 | 37               | 2,514                | 4-Oct-07     | 16           | 1,087                 |
| 260      | COMMUNITY JANITORIAL SERVICE     |   | 20-Jun-07    | 2,300.00       | 2,300               | 880,588 | CHECK          |                     |           |                  | 2-Jul-07  | 12               | 27,600               | 11-Jul-07    | 9            | 20,700                |
| 261      | COMMUNITY JANITORIAL SERVICE     |   | 19-Jul-07    | 1,850.00       | 1,850               | 885,791 | CHECK          |                     |           |                  | 24-Jul-07 | 5                | 9,250                | 1-Aug-07     | 8            | 14,800                |
| 262      | COMMUNITY JANITORIAL SERVICE     |   | 20-Aug-07    | 1,850.00       | 1,850               | 892,714 | CHECK          |                     |           |                  | 22-Aug-07 | 2                | 3,700                | 31-Aug-07    | 9            | 16,650                |
| 263      | COMMUNITY JANITORIAL SERVICE     |   | 19-Sep-07    | 1,850.00       | 1,850               | 900,241 | CHECK          |                     |           |                  | 25-Sep-07 | 6                | 11,100               | 5-Oct-07     | 10           | 18,500                |
| 264      | CONTROL SOUTHERN INC             |   | 18-Jun-07    | 643            | 643                 | 883,166 | CHECK          |                     |           |                  | 13-Jul-07 | 25               | 16,081               | 18-Jul-07    | 5            | 3,216                 |
| 265      | COOKS PEST CONTROL               |   | 30-Jun-07    | 70             | 70                  | 883,793 | CHECK          |                     |           |                  | 24-Jul-07 | 24               | 1,680                | 30-Jul-07    | 6            | 420                   |
| 266      | COOKS PEST CONTROL               |   | 31-Jul-07    | 70             | 70                  | 890,714 | CHECK          |                     |           |                  | 13-Aug-07 | 13               | 910                  | 20-Aug-07    | 7            | 490                   |
| 267      | COOKS PEST CONTROL               |   | 30-Aug-07    | 73             | 73                  | 896,324 | CHECK          |                     |           |                  | 7-Sep-07  | 8                | 584                  | 17-Sep-07    | 10           | 730                   |
| 268      | COULTER FLORISTS                 |   | 24-Jul-07    | 35             | 35                  | 888,237 | CHECK          |                     |           |                  | 1-Aug-07  | 8                | 280                  | 10-Aug-07    | 9            | 315                   |
| 269      | CSX TRANSPORTATION INC           |   | 24-Jul-07    | 125            | 125                 | 892,065 | CHECK          |                     |           |                  | 20-Aug-07 | 27               | 3,375                | 27-Aug-07    | 7            | 875                   |
| 270      | CUMBERLAND ELECTRONICS INC       |   | 16-Jun-07    | 787            | 330                 | 882,625 | CHECK          |                     |           |                  | 11-Jul-07 | 25               | 8,253                | 23-Jul-07    | 12           | 3,961                 |
| 271      | CUMBERLAND ELECTRONICS INC       |   | 13-Jul-07    | 780            | 522                 | 891,091 | CHECK          |                     |           |                  | 14-Aug-07 | 32               | 16,709               | 22-Aug-07    | 8            | 4,177                 |
| 272      | Cagle, James C                   |   | 31-Aug-07    | 1,072.23       | 1,025               | 37,168  | Direct Deposit |                     |           |                  | 4-Sep-07  | 4                | 4,100                | 5-Sep-07     | 1            | 1,025                 |
| 273      | Cagle, James C                   |   | 31-Aug-07    | 1,023.53       | 1,024               | 37,168  | Direct Deposit |                     |           |                  | 4-Sep-07  | 4                | 4,094                | 5-Sep-07     | 1            | 1,024                 |
| 274      | Calfee, Beverly F                |   | 30-Jul-07    | 53             | 28                  | 888,548 | CHECK          |                     |           |                  | 2-Aug-07  | 3                | 83                   | 10-Aug-07    | 8            | 222                   |
| 275      | Canter, Stanley W                |   | 5-Jul-07     | 40             | 10                  | 35,628  | Direct Deposit |                     |           |                  | 9-Jul-07  | 4                | 41                   | 10-Jul-07    | 1            | 10                    |
| 276      | Canter, Stanley W                |   | 19-Sep-07    | 61             | 6                   | 37,744  | Direct Deposit |                     |           |                  | 21-Sep-07 | 2                | 12                   | 24-Sep-07    | 3            | 18                    |
| 277      | Childers, Patricia D             |   | 3-Aug-07     | 2,993.16       | 125                 | 36,438  | Direct Deposit |                     |           |                  | 7-Aug-07  | 4                | 500                  | 8-Aug-07     | 1            | 125                   |
| 278      | Childers, Patricia D             |   | 7-Sep-07     | 692            | 76                  | 37,360  | Direct Deposit |                     |           |                  | 10-Sep-07 | 3                | 229                  | 11-Sep-07    | 1            | 76                    |
| 279      | Collins, Dale                    |   | 12-Sep-07    | 632            | 126                 | 898,452 | CHECK          |                     |           |                  | 18-Sep-07 | 6                | 758                  | 4-Oct-07     | 16           | 2,022                 |
| 280      | Corey, Heidi S                   |   | 25-Jul-07    | 450            | 450                 | 887,051 | CHECK          |                     |           |                  | 26-Jul-07 | 1                | 450                  | 6-Aug-07     | 11           | 4,950                 |
| 281      | Cox, Bobby W                     |   | 12-Jul-07    | 1,718.85       | 552                 | 35,772  | Direct Deposit |                     |           |                  | 13-Jul-07 | 1                | 552                  | 16-Jul-07    | 3            | 1,656                 |
| 282      | Cox, Bobby W                     |   | 6-Sep-07     | 1,124.50       | 640                 | 37,426  | Direct Deposit |                     |           |                  | 11-Sep-07 | 5                | 3,199                | 12-Sep-07    | 1            | 640                   |
| 283      | DAILY NEWS JOURNAL               |   | 21-Jun-07    | 153            | 153                 | 885,085 | CHECK          | 21-May-07           | 21-Jun-07 | 06/05/07         | 20-Jul-07 | 45               | 6,880                | 26-Jul-07    | 6            | 917                   |
| 284      | DAILY NEWS JOURNAL               |   | 17-Jul-07    | 8              | 8                   | 885,086 | CHECK          | 17-Jun-07           | 17-Jul-07 | 07/02/07         | 20-Jul-07 | 18               | 148                  | 30-Jul-07    | 10           | 82                    |
| 285      | DAILY NEWS JOURNAL               |   | 31-Aug-07    | 15             | 15                  | 894,899 | CHECK          | 31-Jul-07           | 31-Aug-07 | 08/15/07         | 31-Aug-07 | 16               | 248                  | 10-Sep-07    | 10           | 155                   |
| 286      | DAILY NEWS JOURNAL               |   | 20-Sep-07    | 2              | 2                   | 901,706 | CHECK          | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 28-Sep-07 | 24               | 43                   | 9-Oct-07     | 11           | 20                    |
| 287      | DAVIDS LOCK AND KEY              |   | 25-Jul-07    | 172            | 172                 | 894,680 | CHECK          |                     |           |                  | 30-Aug-07 | 36               | 6,178                | 5-Sep-07     | 6            | 1,030                 |
| 288      | DAVIS HEATING AND COOLING        |   | 18-Jun-07    | 85             | 85                  | 885,089 | CHECK          |                     |           |                  | 20-Jul-07 | 32               | 2,720                | 27-Jul-07    | 7            | 595                   |
| 289      | DEERE CREDIT INC                 |   | 17-Jul-07    | 133,765.39     | 1,373               | 33,182  | WIRE           |                     |           |                  | 14-Jul-07 | (3)              | (4,119)              | 14-Jul-07    | 0            | -                     |
| 290      | DEERE CREDIT INC                 |   | 16-Aug-07    | 87,343.42      | 1,497               | 33,437  | WIRE           |                     |           |                  | 14-Aug-07 | (2)              | (2,994)              | 14-Aug-07    | 0            | -                     |
| 291      | DEERE CREDIT INC                 |   | 17-Sep-07    | 60,562.07      | 1,373               | 33,633  | WIRE           |                     |           |                  | 14-Sep-07 | (3)              | (4,119)              | 14-Sep-07    | 0            | -                     |
| 292      | DELL MARKETING LP                |   | 7-Jun-07     | 409            | 409                 | 880,608 | CHECK          |                     |           |                  | 2-Jul-07  | 25               | 10,215               | 9-Jul-07     | 7            | 2,860                 |
| 293      | DELL MARKETING LP                |   | 7-Jun-07     | 1,019.25       | 1,019               | 880,608 | CHECK          |                     |           |                  | 2-Jul-07  | 25               | 25,481               | 9-Jul-07     | 7            | 7,135                 |
| 294      | DELL MARKETING LP                |   | 13-Jun-07    | 205            | 205                 | 881,991 | CHECK          |                     |           |                  | 9-Jul-07  | 26               | 5,339                | 17-Jul-07    | 8            | 1,643                 |
| 295      | DEPARTMENT OF THE ARMY           |   | 28-Aug-07    | 1,140.00       | 1,140               | 894,815 | CHECK          |                     |           |                  | 31-Aug-07 | 3                | 3,420                | 27-Sep-07    | 27           | 30,780                |
| 296      | DEPRECIATION SPECIALTY RESOURCES |   | 6-Jul-07     | 4,550.00       | 400                 | 887,894 | CHECK          |                     |           |                  | 31-Jul-07 | 25               | 10,000               | 7-Aug-07     | 7            | 2,800                 |
| 297      | DEPRECIATION SPECIALTY RESOURCES |   | 4-Aug-07     | 3,800.00       | 2,000               | 894,465 | CHECK          |                     |           |                  | 29-Aug-07 | 25               | 50,000               | 4-Sep-07     | 6            | 12,000                |
| 298      | DIGITALK WIRELESS LLC            |   | 12-Apr-07    | 84             | 84                  | 893,598 | CHECK          |                     |           |                  | 27-Aug-07 | 137              | 11,445               | 10-Sep-07    | 14           | 1,170                 |
| 299      | DITCH WITCH INC                  |   | 1-Jul-07     | 25,990.59      | 25,991              | 880,615 | CHECK          |                     |           |                  | 2-Jul-07  | 1                | 25,991               | 11-Jul-07    | 9            | 233,915               |
| 300      | DITCH WITCH INC                  |   | 1-Aug-07     | 25,990.59      | 25,991              | 888,248 | CHECK          |                     |           |                  | 1-Aug-07  | -                | 0                    | 9-Aug-07     | 8            | 207,925               |
| 301      | DITCH WITCH INC                  |   | 2-Aug-07     | 216            | 216                 | 893,601 | CHECK          |                     |           |                  | 27-Aug-07 | 25               | 5,389                | 6-Sep-07     | 10           | 2,156                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |              |                |                     |          |              |                     |           |                  |           |                         |                      |              |              |                       |
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (f or b)</i> | <i>m = (f or j)</i>  |              |              |                       |
| 302      | DITCH WITCH INC                     | 1-Sep-07     | 25,990.59      | 25,991              | 895,239  | CHECK        |                     |           |                  | 4-Sep-07  | 3                       | 77,972               | 12-Sep-07    | 8            | 207,925               |
| 303      | DITCH WITCH INC                     | 5-Sep-07     | 99             | 99                  | 898,480  | CHECK        |                     |           |                  | 18-Sep-07 | 13                      | 1,287                | 28-Sep-07    | 10           | 990                   |
| 304      | DITCH WITCH INC                     | 7-Sep-07     | 125            | 125                 | 899,419  | CHECK        |                     |           |                  | 21-Sep-07 | 14                      | 1,756                | 27-Sep-07    | 6            | 752                   |
| 305      | DOCTORS CARE                        | 21-Jun-07    | 100            | 100                 | 881,674  | CHECK        |                     |           |                  | 6-Jul-07  | 15                      | 1,500                | 19-Jul-07    | 13           | 1,300                 |
| 306      | DOCTORS CARE                        | 15-Aug-07    | 50             | 50                  | 896,340  | CHECK        |                     |           |                  | 7-Sep-07  | 23                      | 1,150                | 26-Sep-07    | 19           | 950                   |
| 307      | DODSON PEST CONTROL                 | 22-Jun-07    | 25             | 25                  | 882,347  | CHECK        | 22-May-07           | 22-Jun-07 | 06/06/07         | 10-Jul-07 | 34                      | 850                  | 19-Jul-07    | 9            | 225                   |
| 308      | DODSON PEST CONTROL                 | 20-Jul-07    | 25             | 25                  | 884,586  | CHECK        | 20-Jun-07           | 20-Jul-07 | 07/05/07         | 2-Aug-07  | 28                      | 700                  | 10-Aug-07    | 8            | 200                   |
| 309      | DODSON PEST CONTROL                 | 17-Aug-07    | 25             | 25                  | 894,683  | CHECK        | 16-Jul-07           | 16-Aug-07 | 07/31/07         | 30-Aug-07 | 30                      | 750                  | 7-Sep-07     | 8            | 200                   |
| 310      | DONELSON AC                         | 5-Jan-07     | 382            | 382                 | 881,998  | CHECK        |                     |           |                  | 9-Jul-07  | 185                     | 70,726               | 16-Jul-07    | 7            | 2,676                 |
| 311      | DREAM CLEAN INC                     | 25-Jun-07    | 1,315.00       | 1,315               | 882,348  | CHECK        |                     |           |                  | 10-Jul-07 | 15                      | 19,725               | 18-Jul-07    | 8            | 10,520                |
| 312      | DREAM CLEAN INC                     | 27-Jul-07    | 920            | 920                 | 888,587  | CHECK        |                     |           |                  | 2-Aug-07  | 6                       | 5,520                | 8-Aug-07     | 6            | 5,520                 |
| 313      | DREAM CLEAN INC                     | 25-Jul-07    | 1,315.00       | 1,315               | 888,857  | CHECK        |                     |           |                  | 3-Aug-07  | 9                       | 11,835               | 8-Aug-07     | 5            | 6,575                 |
| 314      | DREAM CLEAN INC                     | 31-Jul-07    | 708            | 708                 | 890,183  | CHECK        |                     |           |                  | 9-Aug-07  | 9                       | 6,376                | 15-Aug-07    | 6            | 4,250                 |
| 315      | DREAM CLEAN INC                     | 25-Aug-07    | 1,315.00       | 1,315               | 894,685  | CHECK        |                     |           |                  | 30-Aug-07 | 5                       | 6,575                | 7-Sep-07     | 8            | 10,520                |
| 316      | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 25-Jun-07    | 18             | 18                  | 881,043  | CHECK        | 25-May-07           | 25-Jun-07 | 06/09/07         | 3-Jul-07  | 24                      | 421                  | 12-Jul-07    | 9            | 158                   |
| 317      | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 18-Jul-07    | 14             | 14                  | 885,812  | CHECK        | 18-Jun-07           | 18-Jul-07 | 07/03/07         | 24-Jul-07 | 21                      | 299                  | 31-Jul-07    | 7            | 100                   |
| 318      | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 25-Jul-07    | 18             | 18                  | 887,899  | CHECK        | 25-Jun-07           | 25-Jul-07 | 07/10/07         | 31-Jul-07 | 21                      | 373                  | 9-Aug-07     | 9            | 160                   |
| 319      | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 20-Aug-07    | 14             | 14                  | 893,605  | CHECK        | 20-Jul-07           | 20-Aug-07 | 08/04/07         | 27-Aug-07 | 23                      | 332                  | 4-Sep-07     | 8            | 115                   |
| 320      | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 24-Aug-07    | 18             | 18                  | 894,470  | CHECK        | 24-Jul-07           | 24-Aug-07 | 08/08/07         | 29-Aug-07 | 21                      | 383                  | 7-Sep-07     | 9            | 164                   |
| 321      | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 19-Sep-07    | 14             | 14                  | 900,672  | CHECK        | 19-Aug-07           | 19-Sep-07 | 09/03/07         | 26-Sep-07 | 23                      | 332                  | 3-Oct-07     | 7            | 101                   |
| 322      | Duckett, Clifford M (Mike)          | 2-Jul-07     | 962            | 46                  | 882,001  | CHECK        |                     |           |                  | 9-Jul-07  | 7                       | 323                  | 17-Jul-07    | 8            | 370                   |
| 323      | Duckett, Clifford M (Mike)          | 6-Aug-07     | 1,244.30       | 60                  | 889,607  | CHECK        |                     |           |                  | 7-Aug-07  | 1                       | 60                   | 14-Aug-07    | 7            | 418                   |
| 324      | Duckett, Clifford M (Mike)          | 4-Sep-07     | 716            | 34                  | 895,704  | CHECK        |                     |           |                  | 5-Sep-07  | 1                       | 34                   | 12-Sep-07    | 7            | 241                   |
| 325      | EGW UTILITIES INC                   | 20-Aug-07    | 495            | 495                 | 894,690  | CHECK        |                     |           |                  | 30-Aug-07 | 10                      | 4,954                | 7-Sep-07     | 8            | 3,963                 |
| 326      | EGW UTILITIES INC                   | 21-Aug-07    | 94             | 94                  | 894,914  | CHECK        |                     |           |                  | 31-Aug-07 | 10                      | 936                  | 10-Sep-07    | 10           | 936                   |
| 327      | EGW UTILITIES INC                   | 23-Aug-07    | 71             | 71                  | 899,426  | CHECK        |                     |           |                  | 21-Sep-07 | 29                      | 2,071                | 26-Sep-07    | 5            | 357                   |
| 328      | ELIZABETHTON CARTER COUNTY          | 27-Jul-07    | 450            | 450                 | 889,611  | CHECK        |                     |           |                  | 7-Aug-07  | 11                      | 4,950                | 31-Aug-07    | 24           | 10,800                |
| 329      | ELIZABETHTON ELECTRIC SYSTEM        | 18-Jun-07    | 18             | 18                  | 881,052  | CHECK        | 18-May-07           | 18-Jun-07 | 06/02/07         | 3-Jul-07  | 31                      | 549                  | 11-Jul-07    | 8            | 142                   |
| 330      | ELIZABETHTON ELECTRIC SYSTEM        | 26-Jun-07    | 20             | 20                  | 882,005  | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 9-Jul-07  | 29                      | 588                  | 18-Jul-07    | 9            | 183                   |
| 331      | ELIZABETHTON ELECTRIC SYSTEM        | 24-Jul-07    | 36             | 36                  | 888,264  | CHECK        | 24-Jun-07           | 24-Jul-07 | 07/09/07         | 1-Aug-07  | 23                      | 833                  | 13-Aug-07    | 12           | 434                   |
| 332      | ELIZABETHTON ELECTRIC SYSTEM        | 27-Jul-07    | 20             | 20                  | 889,612  | CHECK        | 27-Jun-07           | 27-Jul-07 | 07/12/07         | 7-Aug-07  | 26                      | 527                  | 16-Aug-07    | 9            | 183                   |
| 333      | ELIZABETHTON ELECTRIC SYSTEM        | 26-Jul-07    | 22             | 22                  | 890,427  | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 10-Aug-07 | 30                      | 660                  | 17-Aug-07    | 7            | 154                   |
| 334      | ELIZABETHTON ELECTRIC SYSTEM        | 21-Aug-07    | 32             | 32                  | 895,708  | CHECK        | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 5-Sep-07  | 31                      | 979                  | 13-Sep-07    | 8            | 253                   |
| 335      | ELIZABETHTON ELECTRIC SYSTEM        | 23-Aug-07    | 21             | 21                  | 896,036  | CHECK        | 23-Jul-07           | 23-Aug-07 | 08/07/07         | 6-Sep-07  | 30                      | 637                  | 13-Sep-07    | 7            | 149                   |
| 336      | EMBARQ COMMUNICATIONS INC           | 13-Jul-07    | 102            | 102                 | 884,354  | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 18-Jul-07 | 20                      | 2,041                | 25-Jul-07    | 7            | 714                   |
| 337      | EMBARQ COMMUNICATIONS INC           | 13-Jul-07    | 447            | 447                 | 884,354  | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 18-Jul-07 | 20                      | 2,041                | 25-Jul-07    | 7            | 714                   |
| 338      | EMBARQ COMMUNICATIONS INC           | 26-Jun-07    | 135            | 135                 | 884,354  | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 18-Jul-07 | 38                      | 5,112                | 25-Jul-07    | 7            | 3,127                 |
| 339      | EMBARQ COMMUNICATIONS INC           | 7-Jul-07     | 57             | 57                  | 884,354  | CHECK        | 7-Jun-07            | 7-Jul-07  | 06/22/07         | 18-Jul-07 | 26                      | 1,193                | 25-Jul-07    | 7            | 942                   |
| 340      | EMBARQ COMMUNICATIONS INC           | 22-Jun-07    | 155            | 155                 | 884,354  | CHECK        | 22-May-07           | 22-Jun-07 | 06/06/07         | 18-Jul-07 | 42                      | 6,499                | 25-Jul-07    | 7            | 1,083                 |
| 341      | EMBARQ COMMUNICATIONS INC           | 7-Jul-07     | 323            | 323                 | 884,354  | CHECK        | 7-Jun-07            | 7-Jul-07  | 06/22/07         | 18-Jul-07 | 26                      | 8,400                | 25-Jul-07    | 7            | 2,262                 |
| 342      | EMBARQ COMMUNICATIONS INC           | 22-Jul-07    | 155            | 155                 | 893,264  | CHECK        | 22-Jun-07           | 22-Jul-07 | 07/07/07         | 24-Aug-07 | 48                      | 7,434                | 5-Sep-07     | 12           | 1,858                 |
| 343      | EMBARQ COMMUNICATIONS INC           | 26-Jul-07    | 122            | 122                 | 893,615  | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 27-Aug-07 | 47                      | 5,740                | 7-Sep-07     | 11           | 1,343                 |
| 344      | EMBARQ COMMUNICATIONS INC           | 13-Aug-07    | 100            | 100                 | 898,492  | CHECK        | 13-Jul-07           | 13-Aug-07 | 07/28/07         | 18-Sep-07 | 52                      | 5,185                | 25-Sep-07    | 7            | 698                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                  | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                         | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f or j)</i>  |              |              |                       |
| 345      | EMBARQ COMMUNICATIONS INC               | 22-Aug-07    | 155            | 155                 | 898,492  | CHECK          | 22-Jul-07           | 22-Aug-07         | 08/06/07         | 18-Sep-07 | 43                      | 6,659                | 25-Sep-07    | 7            | 1,084                 |
| 346      | EMBARQ COMMUNICATIONS INC               | 13-Aug-07    | 449            | 449                 | 898,492  | CHECK          | 13-Jul-07           | 13-Aug-07         | 07/28/07         | 18-Sep-07 | 52                      | 23,366               | 25-Sep-07    | 7            | 3,145                 |
| 347      | EMBARQ COMMUNICATIONS INC               | 26-Aug-07    | 135            | 135                 | 898,492  | CHECK          | 26-Jul-07           | 26-Aug-07         | 08/10/07         | 18-Sep-07 | 39                      | 5,257                | 25-Sep-07    | 7            | 944                   |
| 348      | EMBASSY SUITES                          | 3-Aug-07     | 2,981.95       | 2,819               | 894,191  | CHECK          |                     |                   |                  | 28-Aug-07 | 25                      | 70,474               | 10-Sep-07    | 13           | 36,647                |
| 349      | END ZONE ATHLETICS                      | 3-Jul-07     | 300            | 300                 | 892,738  | CHECK          |                     |                   |                  | 22-Aug-07 | 50                      | 15,000               | 27-Aug-07    | 5            | 1,500                 |
| 350      | ERMA SIEGEL SCHOOL                      | 10-Sep-07    | 250            | 250                 | 897,530  | CHECK          |                     |                   |                  | 13-Sep-07 | 3                       | 750                  | 1-Oct-07     | 18           | 4,500                 |
| 351      | Ellis, Michael H                        | 9-Jul-07     | 6,254.12       | 2,189               | 35,674   | Direct Deposit |                     |                   |                  | 10-Jul-07 | 1                       | 2,189                | 11-Jul-07    | 1            | 2,189                 |
| 352      | Ellis, Michael H                        | 7-Aug-07     | 3,903.53       | 1,366               | 36,505   | Direct Deposit |                     |                   |                  | 8-Aug-07  | 1                       | 1,366                | 9-Aug-07     | 1            | 1,366                 |
| 353      | Ellis, Michael H                        | 10-Sep-07    | 2,553.72       | 894                 | 37,428   | Direct Deposit |                     |                   |                  | 11-Sep-07 | 1                       | 894                  | 12-Sep-07    | 1            | 894                   |
| 354      | FARRER BROTHERS                         | 24-Aug-07    | 16             | 16                  | 898,497  | CHECK          |                     |                   |                  | 18-Sep-07 | 25                      | 396                  | 25-Sep-07    | 7            | 111                   |
| 355      | FATHER AND SONS CUSTOM FARMING          | 10-Jul-07    | 925            | 925                 | 889,209  | CHECK          |                     |                   |                  | 6-Aug-07  | 27                      | 24,975               | 13-Aug-07    | 7            | 6,475                 |
| 356      | FEDEX                                   | 20-Jun-07    | 16             | 16                  | 880,645  | CHECK          |                     |                   |                  | 2-Jul-07  | 12                      | 187                  | 11-Jul-07    | 9            | 140                   |
| 357      | FEDEX                                   | 14-Jun-07    | 889            | 13                  | 883,528  | CHECK          |                     |                   |                  | 16-Jul-07 | 32                      | 424                  | 24-Jul-07    | 8            | 106                   |
| 358      | FEDEX                                   | 21-Jun-07    | 1,079.34       | 8                   | 883,528  | CHECK          |                     |                   |                  | 16-Jul-07 | 25                      | 191                  | 24-Jul-07    | 8            | 61                    |
| 359      | FEDEX                                   | 4-Jul-07     | 20             | 20                  | 884,365  | CHECK          |                     |                   |                  | 18-Jul-07 | 14                      | 285                  | 25-Jul-07    | 7            | 143                   |
| 360      | FEDEX                                   | 19-Jul-07    | 1,473.22       | 13                  | 890,191  | CHECK          |                     |                   |                  | 9-Aug-07  | 21                      | 278                  | 13-Aug-07    | 4            | 53                    |
| 361      | FEDEX                                   | 1-Aug-07     | 34             | 34                  | 890,750  | CHECK          |                     |                   |                  | 13-Aug-07 | 12                      | 411                  | 17-Aug-07    | 4            | 137                   |
| 362      | FEDEX                                   | 26-Jul-07    | 1,154.92       | 9                   | 895,273  | CHECK          |                     |                   |                  | 4-Sep-07  | 40                      | 343                  | 7-Sep-07     | 3            | 26                    |
| 363      | FEDEX                                   | 16-Aug-07    | 1,111.13       | 9                   | 897,534  | CHECK          |                     |                   |                  | 13-Sep-07 | 28                      | 241                  | 17-Sep-07    | 4            | 34                    |
| 364      | FEDEX                                   | 5-Sep-07     | 29             | 29                  | 898,119  | CHECK          |                     |                   |                  | 17-Sep-07 | 12                      | 345                  | 21-Sep-07    | 4            | 115                   |
| 365      | FEDEX                                   | 5-Sep-07     | 86             | 24                  | 898,119  | CHECK          |                     |                   |                  | 17-Sep-07 | 12                      | 293                  | 21-Sep-07    | 4            | 98                    |
| 366      | FEDEX                                   | 9-Aug-07     | 1,680.53       | 8                   | 899,155  | CHECK          |                     |                   |                  | 19-Sep-07 | 41                      | 272                  | 25-Sep-07    | 6            | 40                    |
| 367      | FEDEX                                   | 29-Aug-07    | 1,394.04       | 30                  | 899,845  | CHECK          |                     |                   |                  | 20-Sep-07 | 22                      | 168                  | 26-Sep-07    | 6            | 46                    |
| 368      | FEDEX                                   | 12-Sep-07    | 2,347.60       | 2,348               | 888,596  | CHECK          |                     |                   |                  | 24-Sep-07 | 12                      | 359                  | 28-Sep-07    | 4            | 120                   |
| 369      | FERRELLS LAWN CARE                      | 19-Jul-07    | 16             | 16                  | 894,204  | CHECK          |                     |                   |                  | 2-Aug-07  | 14                      | 32,866               | 10-Aug-07    | 8            | 18,781                |
| 370      | FIRE TEC INC                            | 16-Aug-07    | 353            | 353                 | 884,064  | CHECK          |                     |                   |                  | 28-Aug-07 | 12                      | 197                  | 6-Sep-07     | 9            | 148                   |
| 371      | FLEET MAINTENANCE                       | 29-Jun-07    | 353            | 353                 | 884,064  | CHECK          |                     |                   |                  | 17-Jul-07 | 18                      | 6,357                | 26-Jul-07    | 9            | 3,178                 |
| 372      | FONTAINE TRUCK EQUIPMENT COMPANY INC    | 10-Jul-07    | 3,563.10       | 3,563               | 889,218  | CHECK          |                     |                   |                  | 6-Aug-07  | 27                      | 96,204               | 9-Aug-07     | 3            | 10,689                |
| 373      | FONTAINE TRUCK EQUIPMENT COMPANY INC    | 18-Jul-07    | 75             | 75                  | 890,752  | CHECK          |                     |                   |                  | 13-Aug-07 | 26                      | 1,950                | 20-Aug-07    | 7            | 525                   |
| 374      | FRANKLIN FLOWER AND GIFT GALLERY        | 7-Jul-07     | 103            | 103                 | 888,282  | CHECK          |                     |                   |                  | 1-Aug-07  | 25                      | 2,565                | 10-Aug-07    | 9            | 923                   |
| 375      | FRANKLIN FLOWER AND GIFT GALLERY        | 20-Jul-07    | 58             | 58                  | 892,097  | CHECK          |                     |                   |                  | 20-Aug-07 | 31                      | 1,802                | 27-Aug-07    | 7            | 407                   |
| 376      | FRANKLIN FLOWER AND GIFT GALLERY        | 30-Jul-07    | 60             | 60                  | 893,278  | CHECK          |                     |                   |                  | 24-Aug-07 | 25                      | 1,491                | 7-Sep-07     | 14           | 835                   |
| 377      | FRANKLIN LIONS CLUB                     | 11-Jul-07    | 105            | 105                 | 897,305  | CHECK          |                     |                   |                  | 12-Sep-07 | 63                      | 6,615                | 11-Oct-07    | 29           | 3,045                 |
| 378      | FYR EX EXTINGUISHER SALES AND SERVICE I | 23-Jul-07    | 286            | 286                 | 890,757  | CHECK          |                     |                   |                  | 13-Aug-07 | 21                      | 6,002                | 20-Aug-07    | 7            | 2,001                 |
| 379      | Fairecloth, Morris G                    | 18-Jul-07    | 1,525.09       | 534                 | 35,900   | Direct Deposit |                     |                   |                  | 19-Jul-07 | 1                       | 534                  | 20-Jul-07    | 1            | 534                   |
| 380      | Fairecloth, Morris G                    | 13-Aug-07    | 1,393.67       | 488                 | 36,644   | Direct Deposit |                     |                   |                  | 14-Aug-07 | 1                       | 488                  | 15-Aug-07    | 1            | 488                   |
| 381      | Fairecloth, Morris G                    | 17-Sep-07    | 1,349.92       | 472                 | 37,623   | Direct Deposit |                     |                   |                  | 18-Sep-07 | 1                       | 472                  | 19-Sep-07    | 1            | 472                   |
| 382      | Fairecloth, Morris G                    | 24-Sep-07    | 774            | 271                 | 37,836   | Direct Deposit |                     |                   |                  | 25-Sep-07 | 1                       | 271                  | 26-Sep-07    | 1            | 271                   |
| 383      | GE CAPITAL FINANCIAL - PCARD            | 31-May-07    | 505,723.67     | 3,311               | 32,910   | WIRE           |                     |                   |                  | 1-Aug-07  | 62                      | 205,284              | 1-Aug-07     | 0            | -                     |
| 384      | GE CAPITAL FINANCIAL - PCARD            | 29-Jun-07    | 511,644.17     | (173)               | 33,103   | WIRE           |                     |                   |                  | 1-Aug-07  | 33                      | (5,713)              | 1-Aug-07     | 0            | -                     |
| 385      | GE CAPITAL FINANCIAL - PCARD            | 31-Jul-07    | 448,727.35     | 10,890              | 33,351   | WIRE           |                     |                   |                  | 23-Jul-07 | (8)                     | (87,124)             | 23-Jul-07    | 0            | -                     |
| 386      | GE CAPITAL FINANCIAL - PCARD            | 31-Aug-07    | 528,157.19     | 14,821              | 33,635   | WIRE           |                     |                   |                  | 23-Aug-07 | (8)                     | (118,569)            | 23-Aug-07    | 0            | -                     |
| 387      | GE CAPITAL FINANCIAL - PCARD            | 28-Sep-07    | 597,384.01     | 10,947              | 33,761   | WIRE           |                     |                   |                  | 24-Sep-07 | (4)                     | (43,786)             | 24-Sep-07    | 0            | -                     |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 388      | GE CAPITAL FLEET SERVICES            | 1-Mar-07     | 1,206,786.48   | 536                 | 32,321   | WIRE         | 5-Jun-07            | 5-Jul-07  | 06/20/07         | 1-Jul-07  | 122                     | 65,368               | 1-Jul-07     | 0            | -                     |
| 389      | GE CAPITAL FLEET SERVICES            | 2-Apr-07     | 1,531,912.49   | 486                 | 32,543   | WIRE         | 5-Jun-07            | 5-Jul-07  | 06/20/07         | 1-Jul-07  | 90                      | 43,722               | 1-Jul-07     | 0            | -                     |
| 390      | GE CAPITAL FLEET SERVICES            | 1-May-07     | 1,267,794.05   | 486                 | 32,772   | WIRE         | 23-Jun-07           | 23-Jul-07 | 07/08/07         | 1-Jul-07  | 61                      | 29,634               | 1-Jul-07     | 0            | -                     |
| 391      | GE CAPITAL FLEET SERVICES            | 1-Jun-07     | 1,594,286.25   | 1,909               | 32,947   | WIRE         | 20-Jun-07           | 20-Jul-07 | 07/05/07         | 1-Jul-07  | 30                      | 57,268               | 1-Jul-07     | 0            | -                     |
| 392      | GE CAPITAL FLEET SERVICES            | 2-Jul-07     | 1,342,687.91   | 47,692              | 33,135   | WIRE         | 6-Jul-07            | 6-Aug-07  | 07/21/07         | 1-Jul-07  | (1)                     | (47,692)             | 1-Jul-07     | 0            | -                     |
| 393      | GE CAPITAL FLEET SERVICES            | 1-Aug-07     | 1,177,787.32   | 43,980              | 33,403   | WIRE         | 22-Jul-07           | 22-Aug-07 | 08/06/07         | 1-Aug-07  | -                       | 0                    | 1-Aug-07     | 0            | -                     |
| 394      | GE CAPITAL FLEET SERVICES            | 5-Sep-07     | 1,279,035.62   | 49,670              | 33,636   | WIRE         | 4-Aug-07            | 4-Sep-07  | 08/19/07         | 1-Sep-07  | (4)                     | (198,682)            | 1-Sep-07     | 0            | -                     |
| 395      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 5-Jul-07     | 24             | 24                  | 884,073  | CHECK        | 5-Jun-07            | 5-Jul-07  | 06/20/07         | 17-Jul-07 | 27                      | 648                  | 23-Jul-07    | 6            | 144                   |
| 396      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 5-Jul-07     | 34             | 34                  | 884,073  | CHECK        | 5-Jun-07            | 5-Jul-07  | 06/20/07         | 17-Jul-07 | 27                      | 916                  | 23-Jul-07    | 6            | 204                   |
| 397      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 23-Jul-07    | 30             | 30                  | 887,926  | CHECK        | 23-Jun-07           | 23-Jul-07 | 07/08/07         | 31-Jul-07 | 23                      | 688                  | 7-Aug-07     | 7            | 210                   |
| 398      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 20-Jul-07    | 30             | 30                  | 887,926  | CHECK        | 20-Jun-07           | 20-Jul-07 | 07/05/07         | 31-Jul-07 | 26                      | 785                  | 7-Aug-07     | 7            | 211                   |
| 399      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 6-Aug-07     | 23             | 23                  | 891,127  | CHECK        | 6-Jul-07            | 6-Aug-07  | 07/21/07         | 14-Aug-07 | 24                      | 557                  | 21-Aug-07    | 7            | 162                   |
| 400      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 6-Aug-07     | 31             | 31                  | 891,127  | CHECK        | 6-Jul-07            | 6-Aug-07  | 07/21/07         | 14-Aug-07 | 24                      | 755                  | 21-Aug-07    | 7            | 220                   |
| 401      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 21-Aug-07    | 31             | 31                  | 894,217  | CHECK        | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 28-Aug-07 | 23                      | 711                  | 5-Sep-07     | 8            | 247                   |
| 402      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 22-Aug-07    | 36             | 36                  | 894,217  | CHECK        | 22-Jul-07           | 22-Aug-07 | 08/06/07         | 28-Aug-07 | 22                      | 785                  | 5-Sep-07     | 8            | 286                   |
| 403      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 4-Sep-07     | 20             | 20                  | 897,541  | CHECK        | 4-Aug-07            | 4-Sep-07  | 08/19/07         | 13-Sep-07 | 25                      | 492                  | 19-Sep-07    | 6            | 118                   |
| 404      | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 4-Sep-07     | 31             | 31                  | 897,541  | CHECK        | 4-Aug-07            | 4-Sep-07  | 08/19/07         | 13-Sep-07 | 25                      | 784                  | 19-Sep-07    | 6            | 188                   |
| 405      | GOERTZ SHERRI                        | 13-Jul-07    | 187            | 187                 | 885,120  | CHECK        | 20-Jun-07           | 20-Jul-07 | 06/20/07         | 6-Jul-07  | 7                       | 1,307                | 27-Jul-07    | 7            | 1,307                 |
| 406      | GPM EQUIPMENT SALES INC              | 11-Jun-07    | 1,608.13       | 1,608               | 881,708  | CHECK        | 6-Jul-07            | 6-Jul-07  | 06/20/07         | 25-Jul-07 | 25                      | 40,203               | 18-Jul-07    | 12           | 19,298                |
| 407      | GRASSMASTERS                         | 30-Jun-07    | 545            | 545                 | 886,287  | CHECK        | 25-Jul-07           | 25-Jul-07 | 06/20/07         | 25-Jul-07 | 25                      | 13,625               | 1-Aug-07     | 7            | 3,815                 |
| 408      | GRASSMASTERS                         | 30-Jul-07    | 550            | 550                 | 893,286  | CHECK        | 24-Aug-07           | 24-Aug-07 | 06/20/07         | 25-Jul-07 | 25                      | 13,750               | 6-Sep-07     | 13           | 7,150                 |
| 409      | GRASSMASTERS                         | 30-Aug-07    | 250            | 250                 | 899,863  | CHECK        | 24-Sep-07           | 24-Sep-07 | 06/20/07         | 25-Jul-07 | 25                      | 6,250                | 2-Oct-07     | 8            | 2,000                 |
| 410      | GREENE COUNTY PARTNERSHIP INC        | 13-Jul-07    | 175            | 175                 | 888,882  | CHECK        | 3-Aug-07            | 3-Aug-07  | 06/20/07         | 15-Aug-07 | 9                       | 3,675                | 13-Aug-07    | 10           | 1,750                 |
| 411      | GREENE COUNTY PARTNERSHIP INC        | 6-Aug-07     | 680            | 680                 | 891,404  | CHECK        | 19-May-07           | 19-Jun-07 | 06/03/07         | 15-Aug-07 | 33                      | 6,120                | 22-Aug-07    | 7            | 4,760                 |
| 412      | GREENEVILLE LIGHT AND POWER SYSTEM   | 19-Jun-07    | 26             | 26                  | 881,713  | CHECK        | 22-May-07           | 22-Jun-07 | 06/06/07         | 6-Jul-07  | 30                      | 847                  | 18-Jul-07    | 12           | 308                   |
| 413      | GREENEVILLE LIGHT AND POWER SYSTEM   | 22-Jun-07    | 19             | 19                  | 881,713  | CHECK        | 22-May-07           | 22-Jun-07 | 06/06/07         | 6-Jul-07  | 30                      | 566                  | 18-Jul-07    | 12           | 226                   |
| 414      | GREENEVILLE LIGHT AND POWER SYSTEM   | 9-Jul-07     | 21             | 21                  | 884,385  | CHECK        | 9-Jun-07            | 9-Jul-07  | 06/24/07         | 6-Jul-07  | 24                      | 500                  | 26-Jul-07    | 8            | 167                   |
| 415      | GREENEVILLE LIGHT AND POWER SYSTEM   | 12-Jul-07    | 34             | 34                  | 885,840  | CHECK        | 12-Jun-07           | 12-Jul-07 | 06/27/07         | 18-Jul-07 | 27                      | 929                  | 31-Jul-07    | 7            | 241                   |
| 416      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jul-07    | 379            | 379                 | 885,840  | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 24-Jul-07 | 26                      | 9,859                | 31-Jul-07    | 7            | 2,654                 |
| 417      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jul-07    | 22             | 22                  | 885,840  | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 24-Jul-07 | 26                      | 579                  | 31-Jul-07    | 7            | 156                   |
| 418      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jul-07    | 19             | 19                  | 885,840  | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 24-Jul-07 | 26                      | 494                  | 31-Jul-07    | 7            | 133                   |
| 419      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jul-07    | 32             | 32                  | 885,840  | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 24-Jul-07 | 26                      | 832                  | 31-Jul-07    | 7            | 224                   |
| 420      | GREENEVILLE LIGHT AND POWER SYSTEM   | 17-Jul-07    | 22             | 22                  | 887,283  | CHECK        | 17-Jun-07           | 17-Jul-07 | 07/02/07         | 27-Jul-07 | 25                      | 561                  | 2-Aug-07     | 6            | 135                   |
| 421      | GREENEVILLE LIGHT AND POWER SYSTEM   | 18-Jul-07    | 25             | 25                  | 887,559  | CHECK        | 18-Jun-07           | 18-Jul-07 | 07/03/07         | 30-Jul-07 | 27                      | 664                  | 7-Aug-07     | 8            | 197                   |
| 422      | GREENEVILLE LIGHT AND POWER SYSTEM   | 19-Jul-07    | 28             | 28                  | 887,932  | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 31-Jul-07 | 27                      | 744                  | 8-Aug-07     | 8            | 220                   |
| 423      | GREENEVILLE LIGHT AND POWER SYSTEM   | 24-Jul-07    | 19             | 19                  | 889,645  | CHECK        | 24-Jun-07           | 24-Jul-07 | 07/09/07         | 7-Aug-07  | 29                      | 549                  | 14-Aug-07    | 7            | 133                   |
| 424      | GREENEVILLE LIGHT AND POWER SYSTEM   | 7-Aug-07     | 20             | 20                  | 892,757  | CHECK        | 7-Jul-07            | 7-Aug-07  | 07/22/07         | 22-Aug-07 | 31                      | 633                  | 30-Aug-07    | 8            | 163                   |
| 425      | GREENEVILLE LIGHT AND POWER SYSTEM   | 10-Aug-07    | 34             | 34                  | 892,757  | CHECK        | 10-Jul-07           | 10-Aug-07 | 07/25/07         | 22-Aug-07 | 28                      | 954                  | 30-Aug-07    | 8            | 273                   |
| 426      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Aug-07    | 32             | 32                  | 893,646  | CHECK        | 13-Jul-07           | 13-Aug-07 | 07/28/07         | 27-Aug-07 | 30                      | 972                  | 5-Sep-07     | 9            | 292                   |
| 427      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Aug-07    | 19             | 19                  | 893,646  | CHECK        | 13-Jul-07           | 13-Aug-07 | 07/28/07         | 27-Aug-07 | 30                      | 581                  | 5-Sep-07     | 9            | 174                   |
| 428      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Aug-07    | 23             | 23                  | 893,646  | CHECK        | 13-Jul-07           | 13-Aug-07 | 07/28/07         | 27-Aug-07 | 30                      | 688                  | 5-Sep-07     | 9            | 206                   |
| 429      | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Aug-07    | 419            | 419                 | 893,646  | CHECK        | 13-Jul-07           | 13-Aug-07 | 07/28/07         | 27-Aug-07 | 30                      | 12,570               | 5-Sep-07     | 9            | 3,771                 |
| 430      | GREENEVILLE LIGHT AND POWER SYSTEM   | 16-Aug-07    | 25             | 25                  | 894,225  | CHECK        | 16-Jul-07           | 16-Aug-07 | 07/31/07         | 28-Aug-07 | 28                      | 689                  | 5-Sep-07     | 8            | 197                   |

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| Line No. | Vendor                             | a         | Invoice Date | Invoice Amount | Division 093 Amount | Check #        | Payment Type | Service Period From | To       | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|-----------|--------------|----------------|---------------------|----------------|--------------|---------------------|----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                    |           | b            | c              | d                   | e              | f            | h                   | i        | j                | k         | l = k - (j or b) | m = (f/d)            |              |              |                       |
| 431      | GREENEVILLE LIGHT AND POWER SYSTEM | 17-Aug-07 | 27           | 27             | 894,225             | CHECK          | 17-Jul-07    | 17-Aug-07           | 08/01/07 | 28-Aug-07        | 27        | 716              | 8                    | 5-Sep-07     | 8            | 212                   |
| 432      | GREENEVILLE LIGHT AND POWER SYSTEM | 15-Aug-07 | 22           | 22             | 894,225             | CHECK          | 15-Jul-07    | 15-Aug-07           | 07/30/07 | 28-Aug-07        | 29        | 638              | 8                    | 5-Sep-07     | 8            | 176                   |
| 433      | GREENEVILLE LIGHT AND POWER SYSTEM | 22-Aug-07 | 19           | 19             | 895,300             | CHECK          | 22-Jul-07    | 22-Aug-07           | 08/06/07 | 4-Sep-07         | 29        | 541              | 7                    | 11-Sep-07    | 7            | 131                   |
| 434      | GREENEVILLE LIGHT AND POWER SYSTEM | 11-Sep-07 | 21           | 21             | 895,449             | CHECK          | 11-Aug-07    | 11-Sep-07           | 08/26/07 | 21-Sep-07        | 26        | 551              | 7                    | 28-Sep-07    | 7            | 148                   |
| 435      | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Sep-07 | 32           | 32             | 900,698             | CHECK          | 14-Aug-07    | 14-Sep-07           | 08/29/07 | 26-Sep-07        | 28        | 882              | 7                    | 3-Oct-07     | 7            | 221                   |
| 436      | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Sep-07 | 23           | 23             | 900,698             | CHECK          | 14-Aug-07    | 14-Sep-07           | 08/29/07 | 26-Sep-07        | 28        | 649              | 7                    | 3-Oct-07     | 7            | 162                   |
| 437      | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Sep-07 | 456          | 456            | 900,698             | CHECK          | 14-Aug-07    | 14-Sep-07           | 08/29/07 | 26-Sep-07        | 28        | 12,777           | 7                    | 3-Oct-07     | 7            | 3,194                 |
| 438      | GREENEVILLE LIGHT AND POWER SYSTEM | 18-Sep-07 | 23           | 23             | 900,698             | CHECK          | 18-Aug-07    | 18-Sep-07           | 09/02/07 | 26-Sep-07        | 24        | 552              | 7                    | 3-Oct-07     | 7            | 161                   |
| 439      | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Sep-07 | 19           | 19             | 901,555             | CHECK          | 14-Aug-07    | 14-Sep-07           | 08/29/07 | 27-Sep-07        | 29        | 559              | 8                    | 5-Oct-07     | 8            | 154                   |
| 440      | GREENEVILLE LIGHT AND POWER SYSTEM | 13-Sep-07 | 36           | 36             | 901,555             | CHECK          | 13-Aug-07    | 13-Sep-07           | 08/28/07 | 27-Sep-07        | 30        | 1,072            | 8                    | 5-Oct-07     | 8            | 286                   |
| 441      | GREENEVILLE SUN                    | 18-Jul-07 | 179          | 179            | 888,883             | CHECK          | 3-Aug-07     | 3-Aug-07            | 16       | 2,864            | 8-Aug-07  | 5                | 895                  |              |              |                       |
| 442      | GREENEVILLE SUN                    | 28-Aug-07 | 58           | 58             | 895,729             | CHECK          | 5-Sep-07     | 5-Sep-07            | 24       | 1,392            | 17-Sep-07 | 12               | 696                  |              |              |                       |
| 443      | GREENEVILLE WATER COMMISSION OF TN | 9-Jul-07  | 12           | 12             | 884,533             | CHECK          | 9-Jun-07     | 9-Jul-07            | 06/24/07 | 18-Jul-07        | 24        | 299              | 7                    | 25-Jul-07    | 7            | 87                    |
| 444      | GREENEVILLE WATER COMMISSION OF TN | 7-Aug-07  | 12           | 12             | 891,530             | CHECK          | 7-Jul-07     | 7-Aug-07            | 07/22/07 | 15-Aug-07        | 24        | 299              | 7                    | 22-Aug-07    | 7            | 87                    |
| 445      | GREENEVILLE WATER COMMISSION OF TN | 6-Sep-07  | 12           | 12             | 899,027             | CHECK          | 6-Aug-07     | 6-Sep-07            | 08/21/07 | 19-Sep-07        | 29        | 361              | 7                    | 26-Sep-07    | 7            | 87                    |
| 446      | GREENEVILLE ASTROS                 | 23-Aug-07 | 1,352.57     | 1,353          | 898,880             | CHECK          | 19-Sep-07    | 19-Sep-07           | 27       | 36,519           | 28-Sep-07 | 9                | 12,173               |              |              |                       |
| 447      | Garland, Debra                     | 2-Aug-07  | 32           | 32             | 36,401              | Direct Deposit | 6-Aug-07     | 6-Aug-07            | 4        | 126              | 7-Aug-07  | 1                | 32                   |              |              |                       |
| 448      | Gray, Jeremy R.                    | 31-Jul-07 | 38           | 38             | 889,228             | CHECK          | 13-Aug-07    | 13-Aug-07           | 6        | 228              | 29-Aug-07 | 23               | 874                  |              |              |                       |
| 449      | HABITAT FOR HUMANITY               | 31-Jul-07 | 250          | 250            | 890,621             | CHECK          | 13-Aug-07    | 13-Aug-07           | 13       | 3,250            | 23-Aug-07 | 10               | 2,500                |              |              |                       |
| 450      | HAGEMEYER NORTH AMERICA INC        | 5-Jun-07  | 132          | 132            | 880,669             | CHECK          | 2-Jul-07     | 2-Jul-07            | 27       | 3,559            | 9-Jul-07  | 7                | 923                  |              |              |                       |
| 451      | HAGEMEYER NORTH AMERICA INC        | 7-Jun-07  | 29           | 29             | 880,669             | CHECK          | 2-Jul-07     | 2-Jul-07            | 25       | 726              | 9-Jul-07  | 7                | 203                  |              |              |                       |
| 452      | HAGEMEYER NORTH AMERICA INC        | 5-Jun-07  | 104          | 104            | 880,669             | CHECK          | 2-Jul-07     | 2-Jul-07            | 27       | 2,818            | 9-Jul-07  | 7                | 731                  |              |              |                       |
| 453      | HAGEMEYER NORTH AMERICA INC        | 5-Jun-07  | 35           | 35             | 880,669             | CHECK          | 2-Jul-07     | 2-Jul-07            | 27       | 939              | 9-Jul-07  | 7                | 244                  |              |              |                       |
| 454      | HAGEMEYER NORTH AMERICA INC        | 8-Jun-07  | 21           | 21             | 881,091             | CHECK          | 3-Jul-07     | 3-Jul-07            | 25       | 521              | 11-Jul-07 | 8                | 167                  |              |              |                       |
| 455      | HAGEMEYER NORTH AMERICA INC        | 14-Jun-07 | 26           | 26             | 882,046             | CHECK          | 9-Jul-07     | 9-Jul-07            | 25       | 659              | 16-Jul-07 | 7                | 185                  |              |              |                       |
| 456      | HAGEMEYER NORTH AMERICA INC        | 12-Jun-07 | 1            | 1              | 882,046             | CHECK          | 9-Jul-07     | 9-Jul-07            | 27       | 15               | 16-Jul-07 | 7                | 4                    |              |              |                       |
| 457      | HAGEMEYER NORTH AMERICA INC        | 13-Jun-07 | 265          | 265            | 882,046             | CHECK          | 9-Jul-07     | 9-Jul-07            | 26       | 6,901            | 16-Jul-07 | 7                | 1,858                |              |              |                       |
| 458      | HAGEMEYER NORTH AMERICA INC        | 12-Jun-07 | 20           | 20             | 882,046             | CHECK          | 9-Jul-07     | 9-Jul-07            | 27       | 552              | 16-Jul-07 | 7                | 143                  |              |              |                       |
| 459      | HAGEMEYER NORTH AMERICA INC        | 12-Jun-07 | 58           | 58             | 882,046             | CHECK          | 9-Jul-07     | 9-Jul-07            | 27       | 1,570            | 16-Jul-07 | 7                | 407                  |              |              |                       |
| 460      | HAGEMEYER NORTH AMERICA INC        | 16-Jun-07 | 28           | 28             | 882,665             | CHECK          | 11-Jul-07    | 11-Jul-07           | 25       | 702              | 18-Jul-07 | 7                | 197                  |              |              |                       |
| 461      | HAGEMEYER NORTH AMERICA INC        | 21-Jun-07 | 106          | 106            | 883,550             | CHECK          | 16-Jul-07    | 16-Jul-07           | 25       | 2,645            | 23-Jul-07 | 7                | 740                  |              |              |                       |
| 462      | HAGEMEYER NORTH AMERICA INC        | 21-Jun-07 | 44           | 44             | 883,550             | CHECK          | 16-Jul-07    | 16-Jul-07           | 25       | 1,098            | 23-Jul-07 | 7                | 307                  |              |              |                       |
| 463      | HAGEMEYER NORTH AMERICA INC        | 21-Jun-07 | 73           | 73             | 883,550             | CHECK          | 16-Jul-07    | 16-Jul-07           | 25       | 1,826            | 23-Jul-07 | 7                | 511                  |              |              |                       |
| 464      | HAGEMEYER NORTH AMERICA INC        | 22-Jun-07 | 53           | 53             | 884,080             | CHECK          | 17-Jul-07    | 17-Jul-07           | 25       | 1,330            | 23-Jul-07 | 6                | 319                  |              |              |                       |
| 465      | HAGEMEYER NORTH AMERICA INC        | 22-Jun-07 | 31           | 31             | 884,080             | CHECK          | 17-Jul-07    | 17-Jul-07           | 25       | 784              | 23-Jul-07 | 6                | 188                  |              |              |                       |
| 466      | HAGEMEYER NORTH AMERICA INC        | 23-Jun-07 | 21           | 21             | 885,471             | CHECK          | 23-Jul-07    | 23-Jul-07           | 25       | 529              | 30-Jul-07 | 7                | 148                  |              |              |                       |
| 467      | HAGEMEYER NORTH AMERICA INC        | 13-Mar-07 | 111          | 111            | 885,843             | CHECK          | 24-Jul-07    | 24-Jul-07           | 133      | 14,747           | 30-Jul-07 | 6                | 665                  |              |              |                       |
| 468      | HAGEMEYER NORTH AMERICA INC        | 29-Jun-07 | 217          | 217            | 885,843             | CHECK          | 24-Jul-07    | 24-Jul-07           | 25       | 5,434            | 30-Jul-07 | 6                | 1,304                |              |              |                       |
| 469      | HAGEMEYER NORTH AMERICA INC        | 29-Jun-07 | 159          | 159            | 886,292             | CHECK          | 25-Jul-07    | 25-Jul-07           | 26       | 4,125            | 1-Aug-07  | 7                | 1,111                |              |              |                       |
| 470      | HAGEMEYER NORTH AMERICA INC        | 30-Jun-07 | 24           | 24             | 886,292             | CHECK          | 25-Jul-07    | 25-Jul-07           | 25       | 589              | 1-Aug-07  | 7                | 165                  |              |              |                       |
| 471      | HAGEMEYER NORTH AMERICA INC        | 26-Jun-07 | 46           | 46             | 886,292             | CHECK          | 25-Jul-07    | 25-Jul-07           | 29       | 1,343            | 1-Aug-07  | 7                | 324                  |              |              |                       |
| 472      | HAGEMEYER NORTH AMERICA INC        | 5-Jul-07  | 21           | 21             | 887,565             | CHECK          | 30-Jul-07    | 30-Jul-07           | 25       | 529              | 6-Aug-07  | 7                | 148                  |              |              |                       |
| 473      | HAGEMEYER NORTH AMERICA INC        | 5-Jul-07  | 215          | 215            | 887,565             | CHECK          | 30-Jul-07    | 30-Jul-07           | 25       | 5,387            | 6-Aug-07  | 7                | 1,508                |              |              |                       |

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| Line No. | Vendor                           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or d)</i>  |              |              |                       |
| 474      | HAGEMEYER NORTH AMERICA INC      | 3-Jul-07     | 1              | 1                   | 887,565  | CHECK        |                     |           |                  | 30-Jul-07 | 27                      | 35                   | 6-Aug-07     | 7            | 9                     |
| 475      | HAGEMEYER NORTH AMERICA INC      | 6-Jul-07     | 22             | 22                  | 887,934  | CHECK        |                     |           |                  | 31-Jul-07 | 25                      | 555                  | 6-Aug-07     | 6            | 133                   |
| 476      | HAGEMEYER NORTH AMERICA INC      | 7-Jul-07     | 60             | 60                  | 888,301  | CHECK        |                     |           |                  | 1-Aug-07  | 25                      | 1,497                | 7-Aug-07     | 6            | 359                   |
| 477      | HAGEMEYER NORTH AMERICA INC      | 10-Jul-07    | 24             | 24                  | 889,235  | CHECK        |                     |           |                  | 6-Aug-07  | 27                      | 636                  | 13-Aug-07    | 7            | 165                   |
| 478      | HAGEMEYER NORTH AMERICA INC      | 10-Jul-07    | 27             | 27                  | 889,235  | CHECK        |                     |           |                  | 6-Aug-07  | 27                      | 737                  | 13-Aug-07    | 7            | 191                   |
| 479      | HAGEMEYER NORTH AMERICA INC      | 14-Jul-07    | 43             | 43                  | 889,968  | CHECK        |                     |           |                  | 8-Aug-07  | 25                      | 1,073                | 14-Aug-07    | 6            | 258                   |
| 480      | HAGEMEYER NORTH AMERICA INC      | 27-Jul-07    | 201            | 201                 | 892,485  | CHECK        |                     |           |                  | 21-Aug-07 | 25                      | 5,016                | 29-Aug-07    | 8            | 1,605                 |
| 481      | HAGEMEYER NORTH AMERICA INC      | 27-Jul-07    | 104            | 104                 | 892,485  | CHECK        |                     |           |                  | 21-Aug-07 | 25                      | 2,598                | 29-Aug-07    | 8            | 831                   |
| 482      | HAGEMEYER NORTH AMERICA INC      | 9-Aug-07     | 49             | 49                  | 895,310  | CHECK        |                     |           |                  | 4-Sep-07  | 26                      | 1,278                | 10-Sep-07    | 6            | 295                   |
| 483      | HAGEMEYER NORTH AMERICA INC      | 9-Aug-07     | 55             | 55                  | 895,310  | CHECK        |                     |           |                  | 4-Sep-07  | 26                      | 1,431                | 10-Sep-07    | 6            | 330                   |
| 484      | HAGEMEYER NORTH AMERICA INC      | 16-Aug-07    | 121            | 121                 | 896,706  | CHECK        |                     |           |                  | 10-Sep-07 | 25                      | 3,022                | 18-Sep-07    | 8            | 967                   |
| 485      | HAGEMEYER NORTH AMERICA INC      | 16-Aug-07    | 30             | 30                  | 896,706  | CHECK        |                     |           |                  | 10-Sep-07 | 25                      | 758                  | 18-Sep-07    | 8            | 243                   |
| 486      | HAGEMEYER NORTH AMERICA INC      | 16-Aug-07    | 19             | 19                  | 896,706  | CHECK        |                     |           |                  | 10-Sep-07 | 25                      | 481                  | 18-Sep-07    | 8            | 154                   |
| 487      | HAGEMEYER NORTH AMERICA INC      | 24-Aug-07    | 98             | 98                  | 898,517  | CHECK        |                     |           |                  | 18-Sep-07 | 25                      | 2,457                | 24-Sep-07    | 6            | 590                   |
| 488      | HAGEMEYER NORTH AMERICA INC      | 30-Aug-07    | 42             | 42                  | 899,874  | CHECK        |                     |           |                  | 24-Sep-07 | 25                      | 1,058                | 28-Sep-07    | 4            | 169                   |
| 489      | HAGEMEYER NORTH AMERICA INC      | 31-Aug-07    | 37             | 37                  | 900,319  | CHECK        |                     |           |                  | 25-Sep-07 | 25                      | 936                  | 2-Oct-07     | 7            | 262                   |
| 490      | HAMPTON INN                      | 22-Aug-07    | 193            | 193                 | 898,143  | CHECK        |                     |           |                  | 17-Sep-07 | 26                      | 5,012                | 25-Sep-07    | 8            | 1,542                 |
| 491      | HANKINS PROPERTIES               | 1-Jul-07     | 1,800.00       | 1,800               | 880,673  | CHECK        |                     |           |                  | 2-Jul-07  | 1                       | 1,800                | 11-Jul-07    | 9            | 16,200                |
| 492      | HANKINS PROPERTIES               | 1-Aug-07     | 1,800.00       | 1,800               | 888,303  | CHECK        |                     |           |                  | 1-Aug-07  | -                       | 0                    | 10-Aug-07    | 9            | 16,200                |
| 493      | HANKINS PROPERTIES               | 1-Sep-07     | 1,800.00       | 1,800               | 895,313  | CHECK        |                     |           |                  | 4-Sep-07  | 3                       | 5,400                | 12-Sep-07    | 8            | 14,400                |
| 494      | HASLER FINANCIAL SERVICES LLC    | 7-Jun-07     | 262            | 262                 | 880,675  | CHECK        |                     |           |                  | 2-Jul-07  | 25                      | 6,555                | 10-Jul-07    | 8            | 2,098                 |
| 495      | HAZELWOODS BODY SHOP             | 13-Sep-07    | 882            | 882                 | 901,875  | CHECK        |                     |           |                  | 28-Sep-07 | 15                      | 13,235               | 10-Oct-07    | 12           | 10,588                |
| 496      | HEATH CONSULTANTS INC            | 11-Jun-07    | 1,191.09       | 1,191               | 883,218  | CHECK        |                     |           |                  | 13-Jul-07 | 32                      | 38,115               | 17-Jul-07    | 4            | 4,764                 |
| 497      | HEATH CONSULTANTS INC            | 25-Jun-07    | 377            | 377                 | 885,131  | CHECK        |                     |           |                  | 20-Jul-07 | 25                      | 9,433                | 25-Jul-07    | 5            | 1,887                 |
| 498      | HERITAGE FOUNDATION              | 2-Jul-07     | 1,000.00       | 1,000               | 884,397  | CHECK        |                     |           |                  | 18-Jul-07 | 16                      | 16,000               | 25-Jul-07    | 7            | 7,000                 |
| 499      | HOLSTON ELECTRIC COOPERATIVE INC | 17-Jul-07    | 18             | 18                  | 885,487  | CHECK        |                     | 17-Jun-07 | 07/02/07         | 23-Jul-07 | 21                      | 377                  | 1-Aug-07     | 9            | 162                   |
| 500      | HOLSTON ELECTRIC COOPERATIVE INC | 15-Aug-07    | 18             | 18                  | 892,770  | CHECK        |                     | 15-Jul-07 | 07/30/07         | 22-Aug-07 | 23                      | 417                  | 4-Sep-07     | 13           | 236                   |
| 501      | HOLSTON ELECTRIC COOPERATIVE INC | 17-Sep-07    | 18             | 18                  | 899,467  | CHECK        |                     | 17-Aug-07 | 09/01/07         | 21-Sep-07 | 20                      | 363                  | 1-Oct-07     | 10           | 181                   |
| 502      | HOLSTON ELECTRIC COOPERATIVE INC | 30-Jun-07    | 109            | 109                 | 886,307  | CHECK        |                     |           |                  | 25-Jul-07 | 25                      | 2,714                | 2-Aug-07     | 8            | 868                   |
| 503      | HOLSTON GASES INC                | 31-Aug-07    | 109            | 109                 | 900,331  | CHECK        |                     |           |                  | 25-Sep-07 | 25                      | 2,714                | 1-Oct-07     | 6            | 651                   |
| 504      | HORNS LAWN CARE                  | 9-Jun-07     | 135            | 135                 | 881,103  | CHECK        |                     |           |                  | 3-Jul-07  | 24                      | 3,240                | 25-Jul-07    | 22           | 2,970                 |
| 505      | HORNS LAWN CARE                  | 19-Jul-07    | 90             | 90                  | 887,088  | CHECK        |                     |           |                  | 26-Jul-07 | 7                       | 630                  | 24-Aug-07    | 29           | 2,610                 |
| 506      | HORNS LAWN CARE                  | 31-Aug-07    | 90             | 90                  | 895,746  | CHECK        |                     |           |                  | 5-Sep-07  | 5                       | 450                  | 4-Oct-07     | 29           | 2,610                 |
| 507      | HORNS LAWN CARE                  | 24-Sep-07    | 180            | 180                 | 901,885  | CHECK        |                     |           |                  | 28-Sep-07 | 4                       | 720                  | 4-Oct-07     | 6            | 1,080                 |
| 508      | HOUSE OF HOPE                    | 16-Aug-07    | 50             | 50                  | 892,496  | CHECK        |                     |           |                  | 21-Aug-07 | 5                       | 250                  | 4-Sep-07     | 14           | 700                   |
| 509      | HUBBARD BERRY AND HARRIS PLLC    | 1-Aug-07     | 2              | 2                   | 895,327  | CHECK        |                     |           |                  | 4-Sep-07  | 34                      | 58                   | 14-Sep-07    | 10           | 17                    |
| 510      | HUBBARD BERRY AND HARRIS PLLC    | 2-Jul-07     | 188            | 188                 | 896,382  | CHECK        |                     |           |                  | 7-Sep-07  | 67                      | 12,606               | 17-Sep-07    | 10           | 1,882                 |
| 511      | HUNT FRED B JR                   | 1-Jul-07     | 2,500.00       | 2,083               | 880,691  | CHECK        |                     |           |                  | 2-Jul-07  | 1                       | 2,083                | 9-Jul-07     | 7            | 14,583                |
| 512      | HUNT FRED B JR                   | 1-Aug-07     | 2,500.00       | 2,083               | 888,318  | CHECK        |                     |           |                  | 1-Aug-07  | -                       | 0                    | 8-Aug-07     | 7            | 14,583                |
| 513      | HUNT FRED B JR                   | 1-Sep-07     | 2,500.00       | 2,083               | 895,331  | CHECK        |                     |           |                  | 4-Sep-07  | 3                       | 6,250                | 10-Sep-07    | 6            | 12,500                |
| 514      | HUNTON AND WILLIAMS              | 25-Jun-07    | 704            | 704                 | 887,953  | CHECK        |                     |           |                  | 31-Jul-07 | 36                      | 25,348               | 6-Aug-07     | 6            | 4,225                 |
| 515      | HUNTON AND WILLIAMS              | 25-Jun-07    | 6,713.93       | 6,714               | 890,467  | CHECK        |                     |           |                  | 10-Aug-07 | 46                      | 308,841              | 14-Aug-07    | 4            | 26,856                |
| 516      | HUNTON AND WILLIAMS              | 20-Aug-07    | 265            | 265                 | 899,472  | CHECK        |                     |           |                  | 21-Sep-07 | 32                      | 8,493                | 26-Sep-07    | 5            | 1,327                 |

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| Line No. | Vendor                             | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                    | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 517      | Hann, Marsha K                     | 7-Aug-07     | 80             | 80                  | 36,571   | Direct Deposit |                     |                   |                  | 10-Aug-07 | 3                       | 239                  | 11-Aug-07    | 1            | 80                    |
| 518      | Hann, Marsha K                     | 17-Aug-07    | 356            | 356                 | 36,935   | Direct Deposit |                     |                   |                  | 23-Aug-07 | 6                       | 2,135                | 24-Aug-07    | 1            | 356                   |
| 519      | Hann, Marsha K                     | 12-Sep-07    | 23             | 23                  | 37,506   | Direct Deposit |                     |                   |                  | 13-Sep-07 | 1                       | 23                   | 14-Sep-07    | 1            | 23                    |
| 520      | Hann, Marsha K                     | 20-Sep-07    | 87             | 87                  | 37,942   | Direct Deposit |                     |                   |                  | 27-Sep-07 | 7                       | 610                  | 28-Sep-07    | 1            | 87                    |
| 521      | Hay, Kenny A                       | 29-Jun-07    | 1,438.68       | 1,439               | 35,481   | Direct Deposit |                     |                   |                  | 3-Jul-07  | 4                       | 5,755                | 6-Jul-07     | 3            | 4,316                 |
| 522      | Hay, Kenny A                       | 15-Aug-07    | 808            | 808                 | 36,722   | Direct Deposit |                     |                   |                  | 16-Aug-07 | 1                       | 808                  | 17-Aug-07    | 1            | 808                   |
| 523      | Hay, Kenny A                       | 7-Sep-07     | 479            | 479                 | 37,430   | Direct Deposit |                     |                   |                  | 11-Sep-07 | 4                       | 1,917                | 12-Sep-07    | 1            | 479                   |
| 524      | Hay, Kenny A                       | 17-Sep-07    | 825            | 825                 | 37,755   | Direct Deposit |                     |                   |                  | 21-Sep-07 | 4                       | 3,300                | 24-Sep-07    | 3            | 2,475                 |
| 525      | Hayes, Dan H                       | 29-Aug-07    | 51             | 12                  | 895,738  | CHECK          |                     |                   |                  | 5-Sep-07  | 7                       | 86                   | 12-Sep-07    | 7            | 86                    |
| 526      | Hendrix, Eileen                    | 6-Aug-07     | 384            | 384                 | 36,453   | Direct Deposit |                     |                   |                  | 7-Aug-07  | 1                       | 384                  | 8-Aug-07     | 1            | 384                   |
| 527      | Hipshere, Ronald L (George)        | 3-Aug-07     | 27             | 27                  | 889,981  | CHECK          |                     |                   |                  | 8-Aug-07  | 5                       | 133                  | 20-Aug-07    | 12           | 318                   |
| 528      | Holt, James H III                  | 16-Aug-07    | 32             | 32                  | 36,754   | Direct Deposit |                     |                   |                  | 17-Aug-07 | 1                       | 32                   | 20-Aug-07    | 3            | 97                    |
| 529      | Holt, James H III                  | 17-Sep-07    | 32             | 32                  | 37,635   | Direct Deposit |                     |                   |                  | 18-Sep-07 | 1                       | 32                   | 19-Sep-07    | 1            | 32                    |
| 530      | Hood, Linda M                      | 17-Jul-07    | 2,326.46       | 1,750               | 35,906   | Direct Deposit |                     |                   |                  | 19-Jul-07 | 2                       | 3,500                | 20-Jul-07    | 1            | 1,750                 |
| 531      | Hood, Linda M                      | 18-Jul-07    | 206            | 206                 | 35,906   | Direct Deposit |                     |                   |                  | 19-Jul-07 | 1                       | 206                  | 20-Jul-07    | 1            | 206                   |
| 532      | Hood, Linda M                      | 22-Aug-07    | 1,948.03       | 963                 | 36,938   | Direct Deposit |                     |                   |                  | 23-Aug-07 | 1                       | 963                  | 24-Aug-07    | 1            | 963                   |
| 533      | Hopson, Sherree J                  | 26-Jul-07    | 83             | 43                  | 887,951  | CHECK          |                     |                   |                  | 31-Jul-07 | 5                       | 216                  | 16-Aug-07    | 16           | 693                   |
| 534      | Hughes, John A                     | 29-Jun-07    | 2,832.96       | 1,360               | 881,106  | CHECK          |                     |                   |                  | 3-Jul-07  | 4                       | 5,439                | 16-Jul-07    | 13           | 17,678                |
| 535      | Hughes, John A                     | 9-Aug-07     | 605            | 290                 | 891,148  | CHECK          |                     |                   |                  | 14-Aug-07 | 5                       | 1,451                | 24-Aug-07    | 10           | 2,903                 |
| 536      | Hughes, John A                     | 14-Sep-07    | 977            | 469                 | 898,527  | CHECK          |                     |                   |                  | 18-Sep-07 | 4                       | 1,876                | 26-Sep-07    | 8            | 3,753                 |
| 537      | IMPACT PRINTING AND GRAPHICS       | 22-Jun-07    | 49             | 49                  | 884,096  | CHECK          |                     |                   |                  | 17-Jul-07 | 25                      | 1,227                | 26-Jul-07    | 9            | 442                   |
| 538      | IMPACT PRINTING AND GRAPHICS       | 26-Jul-07    | 56             | 56                  | 892,138  | CHECK          |                     |                   |                  | 20-Aug-07 | 25                      | 1,403                | 30-Aug-07    | 10           | 561                   |
| 539      | INFOSOURCE                         | 2-Aug-07     | 191            | 191                 | 893,678  | CHECK          |                     |                   |                  | 27-Aug-07 | 25                      | 4,780                | 10-Sep-07    | 14           | 2,677                 |
| 540      | INVENTUS CORP                      | 9-Jul-07     | 2,597.06       | 2,597               | 887,954  | CHECK          |                     |                   |                  | 31-Jul-07 | 22                      | 57,135               | 6-Aug-07     | 6            | 15,582                |
| 541      | IVENS CONSTRUCTION INC             | 1-Jul-07     | 2,000.00       | 2,000               | 880,696  | CHECK          |                     |                   |                  | 2-Jul-07  | 1                       | 2,000                | 9-Jul-07     | 7            | 14,000                |
| 542      | IVENS CONSTRUCTION INC             | 1-Aug-07     | 2,000.00       | 2,000               | 888,324  | CHECK          |                     |                   |                  | 1-Aug-07  | -                       | 0                    | 7-Aug-07     | 6            | 12,000                |
| 543      | IVENS CONSTRUCTION INC             | 24-Aug-07    | 1,332.00       | 1,332               | 894,239  | CHECK          |                     |                   |                  | 28-Aug-07 | 4                       | 5,328                | 4-Sep-07     | 7            | 9,324                 |
| 544      | IVENS CONSTRUCTION INC             | 1-Sep-07     | 2,333.00       | 2,333               | 895,342  | CHECK          |                     |                   |                  | 4-Sep-07  | 3                       | 6,999                | 10-Sep-07    | 6            | 13,998                |
| 545      | J AND M CYLINDER GASES INC         | 21-Jun-07    | 301            | 301                 | 883,571  | CHECK          |                     |                   |                  | 16-Jul-07 | 25                      | 7,530                | 23-Jul-07    | 7            | 2,108                 |
| 546      | JAN PRO CLEANING SERVICES          | 1-Jul-07     | 325            | 325                 | 885,145  | CHECK          |                     |                   |                  | 20-Jul-07 | 19                      | 6,175                | 2-Aug-07     | 13           | 4,225                 |
| 547      | JAN PRO CLEANING SERVICES          | 1-Aug-07     | 325            | 325                 | 894,241  | CHECK          |                     |                   |                  | 28-Aug-07 | 27                      | 8,775                | 17-Sep-07    | 20           | 6,500                 |
| 548      | JAN PRO CLEANING SERVICES          | 1-Sep-07     | 325            | 325                 | 899,481  | CHECK          |                     |                   |                  | 21-Sep-07 | 20                      | 6,500                | 9-Oct-07     | 18           | 5,850                 |
| 549      | JC/WC ECONOMIC DEVELOPMENT         | 9-Jul-07     | 10,300.00      | 10,300              | 887,098  | CHECK          |                     |                   |                  | 26-Jul-07 | 32                      | 329,600              | 1-Aug-07     | 6            | 61,800                |
| 550      | JEFFERSON CASWELL                  | 21-Sep-07    | 140            | 140                 | 900,356  | CHECK          |                     |                   | 06/24/07         | 25-Sep-07 | 4                       | 560                  | 9-Oct-07     | 14           | 1,960                 |
| 551      | JOHN'S RENT A PLUMBER              | 30-Jul-07    | 131            | 131                 | 889,675  | CHECK          |                     |                   |                  | 7-Aug-07  | 8                       | 1,047                | 15-Aug-07    | 8            | 1,047                 |
| 552      | JOHN'S RENT A PLUMBER              | 18-Sep-07    | 388            | 388                 | 901,574  | CHECK          |                     |                   |                  | 27-Sep-07 | 9                       | 3,492                | 5-Oct-07     | 8            | 3,104                 |
| 553      | JOHNSON AND LARCOM HEATING AND AIR | 10-Jul-07    | 60             | 60                  | 889,260  | CHECK          |                     |                   |                  | 6-Aug-07  | 27                      | 1,620                | 14-Aug-07    | 8            | 480                   |
| 554      | JOHNSON CITY ECONOMIC SUMMIT       | 15-Aug-07    | 2,000.00       | 2,000               | 891,814  | CHECK          |                     |                   |                  | 17-Aug-07 | 2                       | 4,000                | 12-Oct-07    | 56           | 112,000               |
| 555      | JOHNSON CITY PARKS AND RECREATION  | 26-Jul-07    | 40             | 40                  | 888,763  | CHECK          |                     |                   |                  | 3-Aug-07  | 8                       | 320                  | 20-Aug-07    | 17           | 680                   |
| 556      | JOHNSON CITY PARKS AND RECREATION  | 26-Jul-07    | 60             | 60                  | 888,763  | CHECK          |                     |                   |                  | 3-Aug-07  | 8                       | 480                  | 20-Aug-07    | 17           | 1,020                 |
| 557      | JOHNSON CITY POWER BOARD           | 12-Jun-07    | 34             | 34                  | 882,953  | CHECK          |                     |                   | 05/27/07         | 12-Jul-07 | 46                      | 1,581                | 19-Jul-07    | 7            | 241                   |
| 558      | JOHNSON CITY POWER BOARD           | 11-Jun-07    | 37             | 37                  | 882,953  | CHECK          |                     |                   | 05/26/07         | 12-Jul-07 | 47                      | 1,739                | 19-Jul-07    | 7            | 259                   |
| 559      | JOHNSON CITY POWER BOARD           | 21-Jun-07    | 36             | 36                  | 884,408  | CHECK          |                     |                   | 06/05/07         | 18-Jul-07 | 43                      | 1,549                | 24-Jul-07    | 6            | 216                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                      | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period |           |          | Midpoint Service | Date Paid        | Payment lag | Weighted Payment |     | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------|--------------|----------------|---------------------|---------|--------------|----------------|-----------|----------|------------------|------------------|-------------|------------------|-----|--------------|--------------|-----------------------|
|          |                             |              |                |                     |         |              | From           | To        | Service  |                  |                  |             | Payment          | Lag |              |              |                       |
|          | a                           | b            | c              | d                   | e       | f            | h              | i         | j        | k                | l = k - j (or b) | m = (f/d)   |                  |     |              |              |                       |
| 560      | JOHNSON CITY POWER BOARD    | 22-Jun-07    | 27             | 27                  | 884,408 | CHECK        | 22-May-07      | 22-Jun-07 | 06/06/07 | 18-Jul-07        | 42               | 1,121       | 24-Jul-07        | 6   | 160          |              |                       |
| 561      | JOHNSON CITY POWER BOARD    | 22-Jun-07    | 30             | 30                  | 884,408 | CHECK        | 22-May-07      | 22-Jun-07 | 06/06/07 | 18-Jul-07        | 42               | 1,276       | 24-Jul-07        | 6   | 182          |              |                       |
| 562      | JOHNSON CITY POWER BOARD    | 21-Jun-07    | 27             | 27                  | 884,408 | CHECK        | 21-May-07      | 21-Jun-07 | 06/05/07 | 18-Jul-07        | 43               | 1,168       | 24-Jul-07        | 6   | 163          |              |                       |
| 563      | JOHNSON CITY POWER BOARD    | 20-Jun-07    | 38             | 38                  | 884,408 | CHECK        | 20-May-07      | 20-Jun-07 | 06/04/07 | 18-Jul-07        | 44               | 1,693       | 24-Jul-07        | 6   | 231          |              |                       |
| 564      | JOHNSON CITY POWER BOARD    | 20-Jun-07    | 27             | 27                  | 884,408 | CHECK        | 20-May-07      | 20-Jun-07 | 06/04/07 | 18-Jul-07        | 44               | 1,181       | 24-Jul-07        | 6   | 161          |              |                       |
| 565      | JOHNSON CITY POWER BOARD    | 2-Jul-07     | 29             | 29                  | 886,321 | CHECK        | 2-Jun-07       | 2-Jul-07  | 06/17/07 | 25-Jul-07        | 38               | 1,092       | 1-Aug-07         | 7   | 201          |              |                       |
| 566      | JOHNSON CITY POWER BOARD    | 3-Jul-07     | 19             | 19                  | 886,321 | CHECK        | 3-Jun-07       | 3-Jul-07  | 06/18/07 | 25-Jul-07        | 37               | 700         | 1-Aug-07         | 7   | 132          |              |                       |
| 567      | JOHNSON CITY POWER BOARD    | 10-Jul-07    | 24             | 24                  | 887,965 | CHECK        | 10-Jun-07      | 10-Jul-07 | 06/25/07 | 31-Jul-07        | 36               | 875         | 7-Aug-07         | 7   | 170          |              |                       |
| 568      | JOHNSON CITY POWER BOARD    | 10-Jul-07    | 25             | 25                  | 887,965 | CHECK        | 10-Jun-07      | 10-Jul-07 | 06/25/07 | 31-Jul-07        | 36               | 884         | 7-Aug-07         | 7   | 172          |              |                       |
| 569      | JOHNSON CITY POWER BOARD    | 12-Jul-07    | 37             | 37                  | 889,676 | CHECK        | 12-Jun-07      | 12-Jul-07 | 06/27/07 | 7-Aug-07         | 41               | 1,514       | 14-Aug-07        | 7   | 258          |              |                       |
| 570      | JOHNSON CITY POWER BOARD    | 12-Jul-07    | 34             | 34                  | 889,676 | CHECK        | 12-Jun-07      | 12-Jul-07 | 06/27/07 | 7-Aug-07         | 41               | 1,376       | 14-Aug-07        | 7   | 235          |              |                       |
| 571      | JOHNSON CITY POWER BOARD    | 20-Jul-07    | 39             | 39                  | 892,508 | CHECK        | 20-Jun-07      | 20-Jul-07 | 07/05/07 | 21-Aug-07        | 47               | 1,842       | 28-Aug-07        | 7   | 274          |              |                       |
| 572      | JOHNSON CITY POWER BOARD    | 20-Jul-07    | 27             | 27                  | 892,508 | CHECK        | 20-Jun-07      | 20-Jul-07 | 07/05/07 | 21-Aug-07        | 47               | 1,258       | 28-Aug-07        | 7   | 187          |              |                       |
| 573      | JOHNSON CITY POWER BOARD    | 23-Jul-07    | 28             | 28                  | 892,508 | CHECK        | 23-Jun-07      | 23-Jul-07 | 07/08/07 | 21-Aug-07        | 44               | 1,236       | 28-Aug-07        | 7   | 197          |              |                       |
| 574      | JOHNSON CITY POWER BOARD    | 23-Jul-07    | 38             | 38                  | 892,508 | CHECK        | 23-Jun-07      | 23-Jul-07 | 07/08/07 | 21-Aug-07        | 44               | 1,657       | 28-Aug-07        | 7   | 264          |              |                       |
| 575      | JOHNSON CITY POWER BOARD    | 24-Jul-07    | 32             | 32                  | 892,508 | CHECK        | 24-Jun-07      | 24-Jul-07 | 07/09/07 | 21-Aug-07        | 43               | 1,355       | 28-Aug-07        | 7   | 221          |              |                       |
| 576      | JOHNSON CITY POWER BOARD    | 24-Jul-07    | 27             | 27                  | 892,508 | CHECK        | 24-Jun-07      | 24-Jul-07 | 07/09/07 | 21-Aug-07        | 43               | 1,148       | 28-Aug-07        | 7   | 187          |              |                       |
| 577      | JOHNSON CITY POWER BOARD    | 1-Aug-07     | 28             | 28                  | 894,245 | CHECK        | 1-Jul-07       | 1-Aug-07  | 07/16/07 | 28-Aug-07        | 43               | 1,197       | 5-Sep-07         | 8   | 223          |              |                       |
| 578      | JOHNSON CITY POWER BOARD    | 1-Aug-07     | 19             | 19                  | 894,245 | CHECK        | 1-Jul-07       | 1-Aug-07  | 07/16/07 | 28-Aug-07        | 43               | 813         | 5-Sep-07         | 8   | 151          |              |                       |
| 579      | JOHNSON CITY POWER BOARD    | 3-Aug-07     | 23             | 23                  | 894,953 | CHECK        | 3-Jul-07       | 3-Aug-07  | 07/18/07 | 31-Aug-07        | 44               | 1,001       | 5-Sep-07         | 5   | 114          |              |                       |
| 580      | JOHNSON CITY POWER BOARD    | 3-Aug-07     | 23             | 23                  | 894,953 | CHECK        | 3-Jul-07       | 3-Aug-07  | 07/18/07 | 31-Aug-07        | 44               | 1,008       | 5-Sep-07         | 5   | 115          |              |                       |
| 581      | JOHNSON CITY POWER BOARD    | 10-Aug-07    | 36             | 36                  | 897,558 | CHECK        | 10-Jul-07      | 10-Aug-07 | 07/25/07 | 13-Sep-07        | 50               | 1,809       | 19-Sep-07        | 6   | 217          |              |                       |
| 582      | JOHNSON CITY POWER BOARD    | 10-Aug-07    | 34             | 34                  | 897,558 | CHECK        | 10-Jul-07      | 10-Aug-07 | 07/25/07 | 13-Sep-07        | 50               | 1,678       | 19-Sep-07        | 6   | 201          |              |                       |
| 583      | JOHNSON CITY POWER BOARD    | 20-Aug-07    | 40             | 40                  | 898,538 | CHECK        | 20-Jul-07      | 20-Aug-07 | 08/04/07 | 18-Sep-07        | 45               | 1,812       | 25-Sep-07        | 7   | 282          |              |                       |
| 584      | JOHNSON CITY POWER BOARD    | 20-Aug-07    | 27             | 27                  | 898,538 | CHECK        | 20-Jul-07      | 20-Aug-07 | 08/04/07 | 18-Sep-07        | 45               | 1,208       | 25-Sep-07        | 7   | 188          |              |                       |
| 585      | JOHNSON CITY POWER BOARD    | 21-Aug-07    | 36             | 36                  | 898,538 | CHECK        | 21-Jul-07      | 21-Aug-07 | 08/05/07 | 18-Sep-07        | 44               | 1,585       | 25-Sep-07        | 7   | 252          |              |                       |
| 586      | JOHNSON CITY POWER BOARD    | 24-Aug-07    | 35             | 35                  | 898,538 | CHECK        | 24-Jul-07      | 24-Aug-07 | 08/08/07 | 18-Sep-07        | 41               | 1,432       | 25-Sep-07        | 7   | 245          |              |                       |
| 587      | JOHNSON CITY POWER BOARD    | 21-Aug-07    | 28             | 28                  | 898,914 | CHECK        | 21-Jul-07      | 21-Aug-07 | 08/05/07 | 19-Sep-07        | 45               | 1,245       | 26-Sep-07        | 7   | 194          |              |                       |
| 588      | JOHNSON CITY POWER BOARD    | 22-Aug-07    | 30             | 30                  | 898,914 | CHECK        | 22-Jul-07      | 22-Aug-07 | 08/06/07 | 19-Sep-07        | 44               | 1,311       | 26-Sep-07        | 7   | 209          |              |                       |
| 589      | JOHNSON CITY POWER BOARD    | 21-Aug-07    | 1,934.83       | 1,935               | 898,914 | CHECK        | 21-Jul-07      | 21-Aug-07 | 08/05/07 | 19-Sep-07        | 45               | 87,067      | 26-Sep-07        | 7   | 13,544       |              |                       |
| 590      | JOHNSON CITY POWER BOARD    | 30-Aug-07    | 27             | 27                  | 900,728 | CHECK        | 30-Jul-07      | 30-Aug-07 | 08/14/07 | 26-Sep-07        | 43               | 1,176       | 4-Oct-07         | 8   | 219          |              |                       |
| 591      | JOHNSON CITY POWER BOARD    | 30-Aug-07    | 19             | 19                  | 900,728 | CHECK        | 30-Jul-07      | 30-Aug-07 | 08/14/07 | 26-Sep-07        | 43               | 809         | 4-Oct-07         | 8   | 151          |              |                       |
| 592      | JOHNSON CITY UTILITY SYSTEM | 29-Jun-07    | 150            | 150                 | 881,731 | CHECK        | 29-May-07      | 29-Jun-07 | 06/13/07 | 6-Jul-07         | 23               | 3,450       | 19-Jul-07        | 13  | 1,950        |              |                       |
| 593      | JOHNSON CITY UTILITY SYSTEM | 3-Jul-07     | 7              | 7                   | 882,681 | CHECK        | 3-Jun-07       | 3-Jul-07  | 06/18/07 | 11-Jul-07        | 23               | 160         | 20-Jul-07        | 9   | 62           |              |                       |
| 594      | JOHNSON CITY UTILITY SYSTEM | 31-Jul-07    | 140            | 140                 | 889,677 | CHECK        | 30-Jun-07      | 31-Jul-07 | 07/15/07 | 7-Aug-07         | 23               | 3,228       | 20-Aug-07        | 13  | 1,825        |              |                       |
| 595      | JOHNSON CITY UTILITY SYSTEM | 2-Aug-07     | 7              | 7                   | 889,677 | CHECK        | 2-Jul-07       | 2-Aug-07  | 07/17/07 | 7-Aug-07         | 21               | 146         | 20-Aug-07        | 13  | 90           |              |                       |
| 596      | JOHNSON CITY UTILITY SYSTEM | 29-Aug-07    | 151            | 151                 | 896,101 | CHECK        | 29-Jul-07      | 29-Aug-07 | 08/13/07 | 6-Sep-07         | 24               | 3,627       | 17-Sep-07        | 11  | 1,662        |              |                       |
| 597      | JOHNSON CITY UTILITY SYSTEM | 27-Aug-07    | 12             | 12                  | 897,327 | CHECK        | 27-Jul-07      | 27-Aug-07 | 08/11/07 | 12-Sep-07        | 32               | 385         | 24-Sep-07        | 12  | 144          |              |                       |
| 598      | JPW ASSOCIATES              | 21-Jun-07    | 625            | 625                 | 884,409 | CHECK        | 24-May-07      | 24-Jun-07 | 06/08/07 | 18-Jul-07        | 27               | 16,875      | 24-Jul-07        | 6   | 3,750        |              |                       |
| 599      | KIWANIS CLUB                | 24-Jun-07    | 293            | 293                 | 882,404 | CHECK        |                |           |          | 10-Jul-07        | 32               | 9,389       | 27-Jul-07        | 17  | 4,988        |              |                       |
| 600      | KIWANIS CLUB                | 17-Sep-07    | 1,218.68       | 1,219               | 900,369 | CHECK        |                |           |          | 25-Sep-07        | 8                | 9,749       | 10-Oct-07        | 15  | 18,280       |              |                       |
| 601      | LANDERS TIRE                | 15-Jun-07    | 11             | 11                  | 886,333 | CHECK        |                |           |          | 25-Sep-07        | 40               | 439         | 6-Aug-07         | 12  | 132          |              |                       |
| 602      | LANDERS TIRE                | 20-Jul-07    | 214            | 214                 | 892,796 | CHECK        |                |           |          | 22-Aug-07        | 33               | 7,061       | 28-Aug-07        | 6   | 1,284        |              |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                             | a | b         | Invoice Date | c          | Invoice Amount | d     | e       | f              | g | h | i | Midpoint Service | Date Paid | Payment lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|---|-----------|--------------|------------|----------------|-------|---------|----------------|---|---|---|------------------|-----------|-------------|----------------------|--------------|--------------|-----------------------|
|          |                                    |   |           |              |            |                |       |         |                |   |   |   |                  |           |             | m = (f*d)            |              |              |                       |
| 603      | LANE WILLIAM K III ATTORNEY        |   | 2-Jul-07  |              | 100        |                | 100   | 882,537 | CHECK          |   |   |   | j                | 10-Jul-07 | 8           | 800                  | 23-Jul-07    | 13           | 1,300                 |
| 604      | LANE WILLIAM K III ATTORNEY        |   | 30-Jul-07 |              | 300        |                | 300   | 890,969 | CHECK          |   |   |   |                  | 13-Aug-07 | 14          | 4,200                | 20-Aug-07    | 7            | 2,100                 |
| 605      | LANE WILLIAM K III ATTORNEY        |   | 3-Sep-07  |              | 350        |                | 350   | 898,664 | CHECK          |   |   |   |                  | 18-Sep-07 | 15          | 5,250                | 24-Sep-07    | 6            | 2,100                 |
| 606      | LANE WILLIAM K III ATTORNEY        |   | 3-Sep-07  |              | 700        |                | 700   | 900,376 | CHECK          |   |   |   |                  | 25-Sep-07 | 22          | 15,400               | 4-Oct-07     | 9            | 6,300                 |
| 607      | LEBLEU BOTTLED WATER INC           |   | 2-Jul-07  |              | 34         |                | 34    | 887,311 | CHECK          |   |   |   |                  | 27-Jul-07 | 25          | 861                  | 6-Aug-07     | 10           | 345                   |
| 608      | LEBLEU BOTTLED WATER INC           |   | 1-Aug-07  |              | 19         |                | 19    | 893,714 | CHECK          |   |   |   |                  | 27-Aug-07 | 26          | 504                  | 4-Sep-07     | 8            | 155                   |
| 609      | LEBLEU BOTTLED WATER INC           |   | 28-Aug-07 |              | 41         |                | 41    | 899,926 | CHECK          |   |   |   |                  | 24-Sep-07 | 27          | 1,100                | 2-Oct-07     | 8            | 376                   |
| 610      | LUBRICATION CORNER                 |   | 20-Sep-07 |              | 410        |                | 410   | 900,111 | CHECK          |   |   |   |                  | 25-Sep-07 | 5           | 2,048                | 4-Oct-07     | 9            | 3,686                 |
| 611      | Lucas, Kenneth                     |   | 29-Jun-07 |              | 1,319.08   |                | 462   | 35,424  | Direct Deposit |   |   |   |                  | 2-Jul-07  | 3           | 1,385                | 6-Jul-07     | 4            | 1,847                 |
| 612      | Lucas, Kenneth                     |   | 31-Jul-07 |              | 1,204.83   |                | 422   | 36,324  | Direct Deposit |   |   |   |                  | 2-Aug-07  | 2           | 843                  | 3-Aug-07     | 1            | 422                   |
| 613      | Lucas, Kenneth                     |   | 4-Sep-07  |              | 1,108.59   |                | 388   | 37,247  | Direct Deposit |   |   |   |                  | 5-Sep-07  | 1           | 388                  | 6-Sep-07     | 1            | 388                   |
| 614      | MALONES COFFEE SERVICE             |   | 26-Jun-07 |              | 36         |                | 36    | 881,751 | CHECK          |   |   |   |                  | 6-Jul-07  | 10          | 360                  | 18-Jul-07    | 12           | 432                   |
| 615      | MALONES COFFEE SERVICE             |   | 5-Jul-07  |              | 80         |                | 80    | 883,603 | CHECK          |   |   |   |                  | 16-Jul-07 | 11          | 881                  | 20-Jul-07    | 4            | 320                   |
| 616      | MALONES COFFEE SERVICE             |   | 2-Aug-07  |              | 42         |                | 42    | 891,180 | CHECK          |   |   |   |                  | 14-Aug-07 | 12          | 504                  | 21-Aug-07    | 7            | 294                   |
| 617      | MARKET EDGE                        |   | 3-Jul-07  |              | 72         |                | 72    | 884,128 | CHECK          |   |   |   |                  | 17-Jul-07 | 14          | 1,011                | 1-Aug-07     | 15           | 1,083                 |
| 618      | MARRIOTT HOTEL                     |   | 16-Aug-07 |              | 6,398.64   |                | 6,399 | 895,778 | CHECK          |   |   |   |                  | 5-Sep-07  | 20          | 127,973              | 11-Sep-07    | 6            | 38,392                |
| 619      | MARTIN DONNA                       |   | 2-Jul-07  |              | 425        |                | 425   | 881,451 | CHECK          |   |   |   |                  | 5-Jul-07  | 3           | 1,275                | 17-Jul-07    | 12           | 5,100                 |
| 620      | MARTIN DONNA                       |   | 1-Aug-07  |              | 425        |                | 425   | 888,937 | CHECK          |   |   |   |                  | 3-Aug-07  | 2           | 850                  | 17-Aug-07    | 14           | 5,950                 |
| 621      | MARTIN DONNA                       |   | 6-Sep-07  |              | 425        |                | 425   | 897,090 | CHECK          |   |   |   |                  | 11-Sep-07 | 5           | 2,125                | 17-Sep-07    | 6            | 2,550                 |
| 622      | MATHESON TRI GAS                   |   | 13-Jun-07 |              | (488)      |                | (488) | 888,640 | CHECK          |   |   |   |                  | 2-Aug-07  | 50          | (24,407)             | 9-Aug-07     | 7            | (3,417)               |
| 623      | MATHESON TRI GAS                   |   | 30-Jun-07 |              | 98         |                | 98    | 888,640 | CHECK          |   |   |   |                  | 2-Aug-07  | 33          | 3,243                | 9-Aug-07     | 7            | 688                   |
| 624      | MATHESON TRI GAS                   |   | 28-Aug-07 |              | 1,297.11   |                | 1,297 | 897,094 | CHECK          |   |   |   |                  | 11-Sep-07 | 14          | 18,160               | 17-Sep-07    | 6            | 7,783                 |
| 625      | MAURY ALLIANCE                     |   | 17-Aug-07 |              | 210        |                | 210   | 892,183 | CHECK          |   |   |   |                  | 20-Aug-07 | 3           | 630                  | 4-Sep-07     | 15           | 3,150                 |
| 626      | MAURY COUNTY SOLID WASTE           |   | 30-Jun-07 |              | 59         |                | 59    | 883,608 | CHECK          |   |   |   |                  | 16-Jul-07 | 16          | 949                  | 26-Jul-07    | 10           | 593                   |
| 627      | MAURY REGIONAL HOSPITAL FOUNDATION |   | 16-Aug-07 |              | 1,000.00   |                | 1,000 | 892,535 | CHECK          |   |   |   |                  | 21-Aug-07 | 5           | 5,000                | 30-Aug-07    | 9            | 9,000                 |
| 628      | MCJUNKIN RED MAN CORPORATION       |   | 17-Jul-07 |              | 111,156.45 |                | 751   | 33,188  | WIRE           |   |   |   |                  | 17-Jul-07 | -           | 0                    | 18-Jul-07    | 1            | 751                   |
| 629      | MCJUNKIN RED MAN CORPORATION       |   | 13-Jul-07 |              | 116,034.48 |                | 1,414 | 33,188  | WIRE           |   |   |   |                  | 13-Jul-07 | -           | 0                    | 14-Jul-07    | 1            | 1,414                 |
| 630      | MCJUNKIN RED MAN CORPORATION       |   | 18-Jul-07 |              | 100,949.22 |                | 597   | 33,318  | WIRE           |   |   |   |                  | 19-Jul-07 | 1           | 597                  | 20-Jul-07    | 1            | 597                   |
| 631      | MCJUNKIN RED MAN CORPORATION       |   | 3-Aug-07  |              | 182,524.36 |                | 5,236 | 33,318  | WIRE           |   |   |   |                  | 3-Aug-07  | -           | 0                    | 4-Aug-07     | 1            | 5,236                 |
| 632      | MCJUNKIN RED MAN CORPORATION       |   | 3-Aug-07  |              | 83,126.83  |                | 816   | 33,318  | WIRE           |   |   |   |                  | 3-Aug-07  | -           | 0                    | 4-Aug-07     | 1            | 816                   |
| 633      | MCJUNKIN RED MAN CORPORATION       |   | 13-Aug-07 |              | 71,604.30  |                | 1,189 | 33,318  | WIRE           |   |   |   |                  | 13-Aug-07 | -           | 0                    | 14-Aug-07    | 1            | 1,189                 |
| 634      | MCJUNKIN RED MAN CORPORATION       |   | 13-Aug-07 |              | 105,541.46 |                | 666   | 33,318  | WIRE           |   |   |   |                  | 14-Aug-07 | 1           | 666                  | 15-Aug-07    | 1            | 666                   |
| 635      | MCJUNKIN RED MAN CORPORATION       |   | 24-Aug-07 |              | 94,070.32  |                | 798   | 33,504  | WIRE           |   |   |   |                  | 27-Aug-07 | 3           | 2,394                | 28-Aug-07    | 1            | 798                   |
| 636      | MCJUNKIN RED MAN CORPORATION       |   | 27-Aug-07 |              | 88,627.43  |                | 794   | 33,504  | WIRE           |   |   |   |                  | 28-Aug-07 | 1           | 794                  | 29-Aug-07    | 1            | 794                   |
| 637      | MCJUNKIN RED MAN CORPORATION       |   | 12-Sep-07 |              | 147,335.20 |                | 718   | 33,516  | WIRE           |   |   |   |                  | 12-Sep-07 | -           | 0                    | 13-Sep-07    | 1            | 718                   |
| 638      | MCJUNKIN RED MAN CORPORATION       |   | 27-Sep-07 |              | 117,875.65 |                | 766   | 33,622  | WIRE           |   |   |   |                  | 27-Sep-07 | -           | 0                    | 28-Sep-07    | 1            | 766                   |
| 639      | MCJUNKIN RED MAN CORPORATION       |   | 27-Sep-07 |              | 101,237.41 |                | 652   | 33,622  | WIRE           |   |   |   |                  | 27-Sep-07 | -           | 0                    | 28-Sep-07    | 1            | 652                   |
| 640      | MCJUNKIN RED MAN CORPORATION       |   | 19-Sep-07 |              | 179,109.89 |                | 125   | 33,622  | WIRE           |   |   |   |                  | 19-Sep-07 | -           | 0                    | 20-Sep-07    | 1            | 125                   |
| 641      | MCJUNKIN RED MAN CORPORATION       |   | 26-Feb-07 |              | 80         |                | 80    | 888,940 | CHECK          |   |   |   |                  | 3-Aug-07  | 138         | 12,613               | 9-Aug-07     | 6            | 479                   |
| 642      | METROCALL INC                      |   | 7-Jul-07  |              | 77         |                | 77    | 884,430 | CHECK          |   |   |   |                  | 18-Jul-07 | 11          | 846                  | 26-Jul-07    | 8            | 615                   |
| 643      | METROCALL INC                      |   | 19-Jun-07 |              | 27         |                | 27    | 884,430 | CHECK          |   |   |   |                  | 18-Jul-07 | 29          | 776                  | 26-Jul-07    | 8            | 214                   |
| 644      | METROCALL INC                      |   | 19-Jul-07 |              | 25         |                | 25    | 893,743 | CHECK          |   |   |   |                  | 27-Aug-07 | 39          | 975                  | 4-Sep-07     | 8            | 200                   |
| 645      | METROCALL INC                      |   | 8-Aug-07  |              | 83         |                | 83    | 898,568 | CHECK          |   |   |   |                  | 18-Sep-07 | 41          | 3,392                | 26-Sep-07    | 8            | 662                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                    | a | Invoice Date | Invoice Amount | Division 003 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                           |   | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - j (or b) | m = (f * d)          |              |              |                       |
| 646      | METROCALL INC             |   | 18-Aug-07    | 52             | 52                  | 898,568 | CHECK        | 27-May-07           | 27-Jun-07 | 06/11/07         | 18-Sep-07 | 31               | 1,604                | 26-Sep-07    | 8            | 414                   |
| 647      | MIDDLE TENNESSEE ELECTRIC |   | 27-Jun-07    | 1,564.00       | 1,564               | 881,453 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 5-Jul-07  | 24               | 37,536               | 12-Jul-07    | 7            | 10,948                |
| 648      | MIDDLE TENNESSEE ELECTRIC |   | 26-Jun-07    | 11             | 11                  | 881,756 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 6-Jul-07  | 26               | 296                  | 17-Jul-07    | 11           | 125                   |
| 649      | MIDDLE TENNESSEE ELECTRIC |   | 26-Jun-07    | 14             | 14                  | 881,756 | CHECK        | 26-May-07           | 26-Jun-07 | 06/10/07         | 6-Jul-07  | 26               | 362                  | 17-Jul-07    | 11           | 153                   |
| 650      | MIDDLE TENNESSEE ELECTRIC |   | 6-Jul-07     | 29             | 29                  | 882,990 | CHECK        | 6-Jun-07            | 6-Jul-07  | 06/21/07         | 12-Jul-07 | 21               | 609                  | 19-Jul-07    | 7            | 203                   |
| 651      | MIDDLE TENNESSEE ELECTRIC |   | 9-Jul-07     | 22             | 22                  | 884,138 | CHECK        | 9-Jun-07            | 9-Jul-07  | 06/24/07         | 17-Jul-07 | 23               | 504                  | 26-Jul-07    | 9            | 197                   |
| 652      | MIDDLE TENNESSEE ELECTRIC |   | 10-Jul-07    | 16             | 16                  | 884,139 | CHECK        | 10-Jun-07           | 10-Jul-07 | 06/25/07         | 17-Jul-07 | 22               | 352                  | 27-Jul-07    | 10           | 160                   |
| 653      | MIDDLE TENNESSEE ELECTRIC |   | 17-Jul-07    | 14             | 14                  | 885,907 | CHECK        | 17-Jun-07           | 17-Jul-07 | 07/02/07         | 24-Jul-07 | 22               | 312                  | 1-Aug-07     | 8            | 113                   |
| 654      | MIDDLE TENNESSEE ELECTRIC |   | 19-Jul-07    | 33             | 33                  | 886,350 | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 25-Jul-07 | 21               | 693                  | 2-Aug-07     | 8            | 264                   |
| 655      | MIDDLE TENNESSEE ELECTRIC |   | 19-Jul-07    | 15             | 15                  | 886,351 | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 25-Jul-07 | 21               | 315                  | 6-Aug-07     | 12           | 180                   |
| 656      | MIDDLE TENNESSEE ELECTRIC |   | 19-Jul-07    | 14             | 14                  | 886,351 | CHECK        | 19-Jun-07           | 19-Jul-07 | 07/04/07         | 25-Jul-07 | 21               | 294                  | 6-Aug-07     | 12           | 168                   |
| 657      | MIDDLE TENNESSEE ELECTRIC |   | 23-Jul-07    | 50             | 50                  | 887,638 | CHECK        | 23-Jun-07           | 23-Jul-07 | 07/08/07         | 30-Jul-07 | 22               | 1,110                | 8-Aug-07     | 9            | 454                   |
| 658      | MIDDLE TENNESSEE ELECTRIC |   | 25-Jul-07    | 11             | 11                  | 888,002 | CHECK        | 25-Jun-07           | 25-Jul-07 | 07/10/07         | 31-Jul-07 | 21               | 239                  | 9-Aug-07     | 9            | 102                   |
| 659      | MIDDLE TENNESSEE ELECTRIC |   | 25-Jul-07    | 14             | 14                  | 888,002 | CHECK        | 25-Jun-07           | 25-Jul-07 | 07/10/07         | 31-Jul-07 | 21               | 292                  | 9-Aug-07     | 9            | 125                   |
| 660      | MIDDLE TENNESSEE ELECTRIC |   | 26-Jul-07    | 1,779.00       | 1,779               | 888,360 | CHECK        | 26-Jun-07           | 26-Jul-07 | 07/11/07         | 1-Aug-07  | 21               | 37,359               | 9-Aug-07     | 8            | 14,232                |
| 661      | MIDDLE TENNESSEE ELECTRIC |   | 9-Aug-07     | 16             | 16                  | 891,191 | CHECK        | 9-Jul-07            | 9-Aug-07  | 07/24/07         | 14-Aug-07 | 21               | 336                  | 24-Aug-07    | 10           | 160                   |
| 662      | MIDDLE TENNESSEE ELECTRIC |   | 6-Aug-07     | 16             | 16                  | 891,447 | CHECK        | 6-Jul-07            | 6-Aug-07  | 07/21/07         | 15-Aug-07 | 25               | 400                  | 23-Aug-07    | 8            | 128                   |
| 663      | MIDDLE TENNESSEE ELECTRIC |   | 7-Aug-07     | 22             | 22                  | 891,447 | CHECK        | 7-Jul-07            | 7-Aug-07  | 07/22/07         | 15-Aug-07 | 24               | 522                  | 23-Aug-07    | 8            | 174                   |
| 664      | MIDDLE TENNESSEE ELECTRIC |   | 17-Aug-07    | 14             | 14                  | 893,336 | CHECK        | 17-Jul-07           | 17-Aug-07 | 08/01/07         | 24-Aug-07 | 23               | 320                  | 6-Sep-07     | 13           | 181                   |
| 665      | MIDDLE TENNESSEE ELECTRIC |   | 21-Aug-07    | 33             | 33                  | 894,279 | CHECK        | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 28-Aug-07 | 23               | 757                  | 10-Sep-07    | 13           | 428                   |
| 666      | MIDDLE TENNESSEE ELECTRIC |   | 21-Aug-07    | 14             | 14                  | 894,279 | CHECK        | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 28-Aug-07 | 23               | 322                  | 10-Sep-07    | 13           | 182                   |
| 667      | MIDDLE TENNESSEE ELECTRIC |   | 23-Aug-07    | 49             | 49                  | 894,279 | CHECK        | 23-Jul-07           | 23-Aug-07 | 08/07/07         | 28-Aug-07 | 21               | 1,020                | 10-Sep-07    | 13           | 631                   |
| 668      | MIDDLE TENNESSEE ELECTRIC |   | 21-Aug-07    | 16             | 16                  | 894,280 | CHECK        | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 28-Aug-07 | 23               | 368                  | 10-Sep-07    | 13           | 208                   |
| 669      | MIDDLE TENNESSEE ELECTRIC |   | 28-Aug-07    | 14             | 14                  | 895,791 | CHECK        | 28-Jul-07           | 28-Aug-07 | 08/12/07         | 5-Sep-07  | 24               | 334                  | 13-Sep-07    | 8            | 111                   |
| 670      | MIDDLE TENNESSEE ELECTRIC |   | 29-Aug-07    | 2,017.00       | 2,017               | 895,791 | CHECK        | 29-Jul-07           | 29-Aug-07 | 08/13/07         | 5-Sep-07  | 23               | 46,391               | 13-Sep-07    | 8            | 16,136                |
| 671      | MIDDLE TENNESSEE ELECTRIC |   | 28-Aug-07    | 11             | 11                  | 895,791 | CHECK        | 28-Jul-07           | 28-Aug-07 | 08/12/07         | 5-Sep-07  | 24               | 273                  | 13-Sep-07    | 8            | 91                    |
| 672      | MIDDLE TENNESSEE ELECTRIC |   | 6-Sep-07     | 23             | 23                  | 897,577 | CHECK        | 6-Aug-07            | 6-Sep-07  | 08/21/07         | 13-Sep-07 | 23               | 529                  | 20-Sep-07    | 7            | 161                   |
| 673      | MIDDLE TENNESSEE ELECTRIC |   | 10-Sep-07    | 22             | 22                  | 898,950 | CHECK        | 10-Aug-07           | 10-Sep-07 | 08/25/07         | 19-Sep-07 | 25               | 546                  | 27-Sep-07    | 8            | 175                   |
| 674      | MIDDLE TENNESSEE ELECTRIC |   | 11-Sep-07    | 16             | 16                  | 898,951 | CHECK        | 11-Aug-07           | 11-Sep-07 | 08/26/07         | 19-Sep-07 | 24               | 384                  | 1-Oct-07     | 12           | 192                   |
| 675      | MIDDLE TENNESSEE ELECTRIC |   | 18-Sep-07    | 14             | 14                  | 900,408 | CHECK        | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 25-Sep-07 | 23               | 324                  | 4-Oct-07     | 9            | 127                   |
| 676      | MIDDLE TENNESSEE ELECTRIC |   | 20-Sep-07    | 33             | 33                  | 901,606 | CHECK        | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 27-Sep-07 | 23               | 751                  | 12-Oct-07    | 15           | 490                   |
| 677      | MIDDLE TENNESSEE ELECTRIC |   | 20-Sep-07    | 16             | 16                  | 901,607 | CHECK        | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 27-Sep-07 | 23               | 368                  | 9-Oct-07     | 12           | 192                   |
| 678      | MIDDLE TENNESSEE ELECTRIC |   | 20-Sep-07    | 14             | 14                  | 901,607 | CHECK        | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 27-Sep-07 | 23               | 322                  | 9-Oct-07     | 12           | 168                   |
| 679      | MOORE AND VAN ALLEN PLLC  |   | 29-May-07    | 10,318.55      | 10,319              | 888,008 | CHECK        | 31-Jul-07           | 31-Aug-07 | 08/15/07         | 17-Sep-07 | 33               | 650,069              | 6-Aug-07     | 6            | 61,911                |
| 680      | MOORE AND VAN ALLEN PLLC  |   | 20-Jun-07    | 14,335.17      | 14,335              | 890,505 | CHECK        | 10-Jun-07           | 10-Jul-07 | 06/25/07         | 18-Jul-07 | 23               | 731,094              | 14-Aug-07    | 4            | 57,341                |
| 681      | MOORE AND VAN ALLEN PLLC  |   | 27-Jul-07    | 8,325.93       | 8,326               | 896,437 | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 23-Jul-07 | 25               | 349,689              | 17-Sep-07    | 10           | 83,259                |
| 682      | MOORE AND VAN ALLEN PLLC  |   | 30-Aug-07    | 9,401.76       | 9,402               | 899,961 | CHECK        | 23-Jun-07           | 23-Jul-07 | 07/08/07         | 31-Jul-07 | 23               | 235,044              | 28-Sep-07    | 4            | 37,607                |
| 683      | MORRISTOWN MD INC         |   | 31-Aug-07    | 45             | 45                  | 898,225 | CHECK        | 9-Jul-07            | 9-Aug-07  | 07/24/07         | 15-Aug-07 | 22               | 550                  | 27-Aug-07    | 12           | 300                   |
| 684      | MORRISTOWN UTILITIES      |   | 10-Jul-07    | 25             | 25                  | 884,438 | CHECK        | 10-Jun-07           | 10-Jul-07 | 06/25/07         | 18-Jul-07 | 23               | 575                  | 30-Jul-07    | 12           | 300                   |
| 685      | MORRISTOWN UTILITIES      |   | 13-Jul-07    | 26             | 26                  | 885,564 | CHECK        | 13-Jun-07           | 13-Jul-07 | 06/28/07         | 23-Jul-07 | 25               | 650                  | 2-Aug-07     | 10           | 260                   |
| 686      | MORRISTOWN UTILITIES      |   | 23-Jul-07    | 18             | 18                  | 888,011 | CHECK        | 23-Jun-07           | 23-Jul-07 | 07/08/07         | 31-Jul-07 | 23               | 414                  | 10-Aug-07    | 10           | 180                   |
| 687      | MORRISTOWN UTILITIES      |   | 23-Jul-07    | 1,140.00       | 1,140               | 888,011 | CHECK        | 23-Jun-07           | 23-Jul-07 | 07/08/07         | 31-Jul-07 | 23               | 26,220               | 10-Aug-07    | 10           | 11,400                |
| 688      | MORRISTOWN UTILITIES      |   | 9-Aug-07     | 25             | 25                  | 891,455 | CHECK        | 9-Jul-07            | 9-Aug-07  | 07/24/07         | 15-Aug-07 | 22               | 550                  | 27-Aug-07    | 12           | 300                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                              | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - (j or b) | m = (i or b)         |              |              |                       |
| 689      | MORRISTOWN UTILITIES                |   | 13-Aug-07    | 25             | 25                  | 892,550 | CHECK          | 13-Jul-07           | 13-Aug-07 | 07/28/07         | 21-Aug-07 | 24               | 600                  | 4-Sep-07     | 14           | 350                   |
| 690      | MORRISTOWN UTILITIES                |   | 21-Aug-07    | 1,117.00       | 1,117               | 894,289 | CHECK          | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 28-Aug-07 | 23               | 25,691               | 7-Sep-07     | 10           | 11,170                |
| 691      | MORRISTOWN UTILITIES                |   | 21-Aug-07    | 18             | 18                  | 894,290 | CHECK          | 21-Jul-07           | 21-Aug-07 | 08/05/07         | 28-Aug-07 | 23               | 414                  | 10-Sep-07    | 13           | 234                   |
| 692      | MORRISTOWN UTILITIES                |   | 10-Sep-07    | 24             | 24                  | 898,957 | CHECK          | 10-Aug-07           | 10-Sep-07 | 08/25/07         | 19-Sep-07 | 25               | 600                  | 1-Oct-07     | 12           | 288                   |
| 693      | MORRISTOWN UTILITIES                |   | 12-Sep-07    | 24             | 24                  | 898,957 | CHECK          | 12-Aug-07           | 12-Sep-07 | 08/27/07         | 19-Sep-07 | 23               | 552                  | 1-Oct-07     | 12           | 288                   |
| 694      | MUELLER COMPANY                     |   | 31-Jul-07    | 234            | 234                 | 893,738 | CHECK          |                     |           |                  | 27-Aug-07 | 27               | 6,320                | 4-Sep-07     | 8            | 1,873                 |
| 695      | MUELLER COMPANY                     |   | 23-Aug-07    | 336            | 336                 | 898,229 | CHECK          |                     |           |                  | 17-Sep-07 | 25               | 8,412                | 27-Sep-07    | 10           | 3,365                 |
| 696      | MULCH AND MORE                      |   | 7-Jun-07     | 90             | 90                  | 880,756 | CHECK          |                     |           |                  | 2-Jul-07  | 25               | 2,250                | 10-Jul-07    | 8            | 720                   |
| 697      | MUNSCHE HARDT KOPE AND HARR PC      |   | 29-Aug-07    | 378            | 378                 | 21,786  | CHECK          |                     |           |                  | 21-Sep-07 | 23               | 8,691                | 28-Sep-07    | 7            | 2,645                 |
| 698      | MURFREESBORO ELECTRIC DEPARTMENT    |   | 17-Jul-07    | 1,287.50       | 1,288               | 885,917 | CHECK          | 17-Jun-07           | 17-Jul-07 | 07/02/07         | 24-Jul-07 | 22               | 28,325               | 1-Aug-07     | 8            | 10,300                |
| 699      | MURFREESBORO ELECTRIC DEPARTMENT    |   | 18-Jul-07    | 16             | 16                  | 885,917 | CHECK          | 18-Jun-07           | 18-Jul-07 | 07/03/07         | 24-Jul-07 | 21               | 341                  | 1-Aug-07     | 8            | 130                   |
| 700      | MURFREESBORO ELECTRIC DEPARTMENT    |   | 15-Aug-07    | 1,343.67       | 1,344               | 892,551 | CHECK          | 15-Jul-07           | 15-Aug-07 | 07/30/07         | 21-Aug-07 | 22               | 29,561               | 27-Aug-07    | 6            | 8,062                 |
| 701      | MURFREESBORO ELECTRIC DEPARTMENT    |   | 17-Aug-07    | 16             | 16                  | 893,342 | CHECK          | 17-Jul-07           | 17-Aug-07 | 08/01/07         | 24-Aug-07 | 23               | 372                  | 4-Sep-07     | 11           | 178                   |
| 702      | MURFREESBORO ELECTRIC DEPARTMENT    |   | 17-Sep-07    | 1,654.28       | 1,654               | 899,966 | CHECK          | 17-Aug-07           | 17-Sep-07 | 09/01/07         | 24-Sep-07 | 23               | 38,048               | 1-Oct-07     | 7            | 11,580                |
| 703      | MURFREESBORO ELECTRIC DEPARTMENT    |   | 16-Aug-07    | 16             | 16                  | 900,761 | CHECK          | 16-Jul-07           | 16-Aug-07 | 07/31/07         | 26-Sep-07 | 57               | 931                  | 5-Oct-07     | 9            | 147                   |
| 704      | MURFREESBORO POST                   |   | 31-Jul-07    | 125            | 125                 | 894,994 | CHECK          |                     |           |                  | 31-Aug-07 | 31               | 3,875                | 11-Sep-07    | 11           | 1,375                 |
| 705      | MURFREESBORO TRUCK REPAIR AND SALES |   | 4-Jun-07     | 322            | 322                 | 887,122 | CHECK          |                     |           |                  | 26-Jul-07 | 52               | 16,755               | 8-Aug-07     | 13           | 4,189                 |
| 706      | MURFREESBORO TRUCK REPAIR AND SALES |   | 19-Jun-07    | 84             | 84                  | 887,122 | CHECK          |                     |           |                  | 26-Jul-07 | 37               | 3,123                | 8-Aug-07     | 13           | 1,097                 |
| 707      | MURFREESBORO TRUCK REPAIR AND SALES |   | 28-Apr-07    | 334            | 334                 | 887,122 | CHECK          |                     |           |                  | 26-Jul-07 | 89               | 29,767               | 8-Aug-07     | 13           | 4,348                 |
| 708      | MURFREESBORO TRUCK REPAIR AND SALES |   | 3-May-07     | 1,182.03       | 1,182               | 887,122 | CHECK          |                     |           |                  | 26-Jul-07 | 84               | 99,291               | 8-Aug-07     | 13           | 15,366                |
| 709      | MURFREESBORO TRUCK REPAIR AND SALES |   | 15-Jul-07    | 395            | 395                 | 890,248 | CHECK          |                     |           |                  | 9-Aug-07  | 25               | 9,866                | 20-Aug-07    | 11           | 4,341                 |
| 710      | MURFREESBORO WATER AND SEWER DEPAR  |   | 22-Jun-07    | 135            | 135                 | 881,764 | CHECK          | 22-May-07           | 22-Jun-07 | 06/06/07         | 6-Jul-07  | 30               | 4,035                | 13-Jul-07    | 7            | 942                   |
| 711      | MURFREESBORO WATER AND SEWER DEPAR  |   | 25-Jul-07    | 140            | 140                 | 888,948 | CHECK          | 25-Jun-07           | 25-Jul-07 | 07/10/07         | 3-Aug-07  | 24               | 3,569                | 8-Aug-07     | 5            | 702                   |
| 712      | MURFREESBORO WATER AND SEWER DEPAR  |   | 23-Aug-07    | 140            | 140                 | 896,141 | CHECK          | 23-Jul-07           | 23-Aug-07 | 08/07/07         | 6-Sep-07  | 30               | 4,203                | 12-Sep-07    | 6            | 841                   |
| 713      | Manning, Denise D                   |   | 6-Aug-07     | 485            | 412                 | 36,463  | Direct Deposit |                     |           |                  | 7-Aug-07  | 1                | 412                  | 8-Aug-07     | 1            | 412                   |
| 714      | Martin, Kenneth L                   |   | 6-Jul-07     | 502            | 401                 | 882,427 | CHECK          |                     |           |                  | 10-Jul-07 | 4                | 1,605                | 18-Jul-07    | 8            | 3,210                 |
| 715      | McMullin, Jeffery                   |   | 6-Aug-07     | 158            | 24                  | 889,709 | CHECK          |                     |           |                  | 7-Aug-07  | 1                | 24                   | 16-Aug-07    | 9            | 213                   |
| 716      | Morris, Stephen T                   |   | 29-Jun-07    | 607            | 212                 | 35,428  | Direct Deposit |                     |           |                  | 2-Jul-07  | 3                | 637                  | 6-Jul-07     | 4            | 850                   |
| 717      | Morris, Stephen T                   |   | 2-Aug-07     | 850            | 298                 | 36,413  | Direct Deposit |                     |           |                  | 6-Aug-07  | 4                | 1,191                | 7-Aug-07     | 1            | 298                   |
| 718      | Morris, Stephen T                   |   | 3-Sep-07     | 624            | 218                 | 37,255  | Direct Deposit |                     |           |                  | 5-Sep-07  | 2                | 437                  | 6-Sep-07     | 1            | 218                   |
| 719      | Morris, Stephen T                   |   | 27-Sep-07    | 396            | 139                 | 38,017  | Direct Deposit |                     |           |                  | 28-Sep-07 | 1                | 139                  | 1-Oct-07     | 3            | 416                   |
| 720      | Mullins, Joshua J                   |   | 14-Aug-07    | 18             | 18                  | 892,811 | CHECK          |                     |           |                  | 22-Aug-07 | 8                | 142                  | 4-Sep-07     | 13           | 232                   |
| 721      | Myatt, Ron F                        |   | 29-Jun-07    | 294            | 104                 | 35,429  | Direct Deposit |                     |           |                  | 2-Jul-07  | 3                | 313                  | 6-Jul-07     | 4            | 417                   |
| 722      | Myatt, Ron F                        |   | 13-Aug-07    | 612            | 209                 | 36,661  | Direct Deposit |                     |           |                  | 14-Aug-07 | 1                | 209                  | 15-Aug-07    | 1            | 194                   |
| 723      | Myatt, Ron F                        |   | 10-Sep-07    | 571            | 194                 | 37,442  | Direct Deposit |                     |           |                  | 11-Sep-07 | 1                | 194                  | 12-Sep-07    | 1            | 194                   |
| 724      | NANNEYS BODY AND HYDR EQUIP INC     |   | 3-Aug-07     | 1,030.55       | 1,031               | 895,801 | CHECK          |                     |           |                  | 5-Sep-07  | 33               | 34,008               | 12-Sep-07    | 7            | 7,214                 |
| 725      | NATIONAL DIRECT MEDIA SERVICE       |   | 15-Jun-07    | 1,476.00       | 576                 | 882,446 | CHECK          |                     |           |                  | 31-Jul-07 | 25               | 14,400               | 16-Jul-07    | 6            | 3,456                 |
| 726      | NEAL AND HARWELL PLC                |   | 28-Mar-07    | 92,362.50      | 92,363              | 888,015 | CHECK          |                     |           |                  | 10-Aug-07 | 59               | 11,545,313           | 6-Aug-07     | 6            | 554,175               |
| 727      | NEAL AND HARWELL PLC                |   | 12-Jun-07    | 24,884.81      | 24,885              | 890,512 | CHECK          |                     |           |                  | 7-Sep-07  | 46               | 1,468,204            | 14-Aug-07    | 4            | 99,539                |
| 728      | NEAL AND HARWELL PLC                |   | 23-Jul-07    | 756            | 756                 | 896,440 | CHECK          |                     |           |                  | 7-Sep-07  | 46               | 34,788               | 13-Sep-07    | 6            | 4,538                 |
| 729      | NEAL AND HARWELL PLC                |   | 23-Jul-07    | 4,141.25       | 4,141               | 896,440 | CHECK          |                     |           |                  | 7-Sep-07  | 46               | 190,498              | 13-Sep-07    | 6            | 24,848                |
| 730      | NEAL AND HARWELL PLC                |   | 23-Jul-07    | 18,643.33      | 18,643              | 896,440 | CHECK          |                     |           |                  | 7-Sep-07  | 46               | 857,593              | 13-Sep-07    | 6            | 111,860               |
| 731      | NEAL AND HARWELL PLC                |   | 23-Jul-07    | 183            | 183                 | 896,440 | CHECK          |                     |           |                  | 7-Sep-07  | 46               | 8,395                | 13-Sep-07    | 6            | 1,095                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type   | Service Period From | To       | Midpoint Service | Date Paid | Payment Lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|--------------|----------------|---------------------|---------|----------------|---------------------|----------|------------------|-----------|-------------|----------------------|--------------|--------------|-----------------------|
|          |                                       |              |                |                     |         |                |                     |          |                  |           |             | $m = (f \cdot b)$    |              |              |                       |
| 732      | NEAL AND HARWELL PLC                  | 15-Aug-07    | 19,039.39      | 19,039              | 899,971 | CHECK          |                     |          |                  | 24-Sep-07 | 40          | 761,576              | 27-Sep-07    | 3            | 57,118                |
| 733      | NEAL AND HARWELL PLC                  | 15-Aug-07    | 6,925.51       | 6,926               | 899,971 | CHECK          |                     |          |                  | 24-Sep-07 | 40          | 277,020              | 27-Sep-07    | 3            | 20,777                |
| 734      | NEXTEL COMMUNICATIONS                 | 6-Jul-07     | 1,872.04       | 1,872               | 883,000 | CHECK          |                     |          |                  | 12-Jul-07 | 6           | 11,232               | 23-Jul-07    | 11           | 20,592                |
| 735      | NEXTEL COMMUNICATIONS                 | 24-Jun-07    | 7,288.24       | 7,076               | 885,184 | CHECK          |                     |          |                  | 20-Jul-07 | 26          | 183,980              | 30-Jul-07    | 10           | 70,762                |
| 736      | NEXTEL COMMUNICATIONS                 | 24-Jul-07    | 6,885.33       | 6,730               | 893,346 | CHECK          |                     |          |                  | 24-Aug-07 | 31          | 208,628              | 5-Sep-07     | 12           | 80,759                |
| 737      | NEXTEL COMMUNICATIONS                 | 6-Sep-07     | 1,517.53       | 1,518               | 898,235 | CHECK          |                     |          |                  | 17-Sep-07 | 11          | 16,693               | 24-Sep-07    | 7            | 10,623                |
| 738      | NEXTEL COMMUNICATIONS                 | 6-Aug-07     | 1,508.01       | 1,508               | 898,235 | CHECK          |                     |          |                  | 17-Sep-07 | 42          | 63,336               | 24-Sep-07    | 7            | 10,556                |
| 739      | NEXTEL COMMUNICATIONS                 | 24-Aug-07    | 7,634.09       | 7,479               | 898,235 | CHECK          |                     |          |                  | 17-Sep-07 | 24          | 179,489              | 24-Sep-07    | 7            | 52,351                |
| 740      | NORTHEAST STATE TECHNICAL COMMUNITY   | 30-Jun-07    | 110            | 110                 | 884,757 | CHECK          |                     |          |                  | 19-Jul-07 | 19          | 2,090                | 26-Jul-07    | 7            | 770                   |
| 741      | NORTRAX EQUIPMENT CO                  | 23-Jun-07    | 25             | 25                  | 885,571 | CHECK          |                     |          |                  | 23-Jul-07 | 30          | 758                  | 3-Aug-07     | 11           | 278                   |
| 742      | NORTRAX EQUIPMENT CO                  | 8-Aug-07     | 28             | 28                  | 895,432 | CHECK          |                     |          |                  | 4-Sep-07  | 27          | 747                  | 13-Sep-07    | 9            | 249                   |
| 743      | NORTRAX EQUIPMENT CO                  | 15-Aug-07    | 268            | 268                 | 896,444 | CHECK          |                     |          |                  | 7-Sep-07  | 23          | 6,175                | 28-Sep-07    | 21           | 5,638                 |
| 744      | OBION COUNTY INDUSTRIAL DEVELOPMENT   | 1-Jul-07     | 1,500.00       | 1,500               | 895,434 | CHECK          |                     |          |                  | 4-Sep-07  | 65          | 97,500               | 17-Sep-07    | 13           | 19,500                |
| 745      | OMEGA RAIL MANAGEMENT                 | 27-Aug-07    | 10             | 10                  | 897,589 | CHECK          |                     |          |                  | 13-Sep-07 | 17          | 170                  | 18-Sep-07    | 5            | 50                    |
| 746      | OMEGA RAIL MANAGEMENT                 | 27-Aug-07    | 25             | 25                  | 897,589 | CHECK          |                     |          |                  | 13-Sep-07 | 17          | 425                  | 18-Sep-07    | 5            | 125                   |
| 747      | OMEGA RAIL MANAGEMENT                 | 27-Aug-07    | 125            | 125                 | 897,589 | CHECK          |                     |          |                  | 13-Sep-07 | 17          | 2,125                | 18-Sep-07    | 5            | 625                   |
| 748      | PEOPLES CHOICE CREDIT UNION           | 1-Jul-07     | 1,594.99       | 1,595               | 880,773 | CHECK          |                     |          |                  | 2-Jul-07  | 1           | 1,595                | 10-Jul-07    | 8            | 12,760                |
| 749      | PEOPLES CHOICE CREDIT UNION           | 1-Aug-07     | 1,594.99       | 1,595               | 888,384 | CHECK          |                     |          |                  | 1-Aug-07  | -           | 0                    | 7-Aug-07     | 7            | 9,570                 |
| 750      | PEOPLES CHOICE CREDIT UNION           | 1-Sep-07     | 1,594.99       | 1,595               | 895,453 | CHECK          |                     |          |                  | 4-Sep-07  | 3           | 4,785                | 11-Sep-07    | 7            | 11,165                |
| 751      | PITNEY BOWES GLOBAL FINANCIAL SERVICE | 3-Jul-07     | 220            | 220                 | 884,452 | CHECK          |                     |          |                  | 18-Jul-07 | 15          | 3,294                | 25-Jul-07    | 7            | 1,537                 |
| 752      | PITNEY BOWES PURCHASE POWER           | 4-Jul-07     | 500            | 500                 | 884,453 | CHECK          |                     |          |                  | 18-Jul-07 | 29          | 14,500               | 24-Jul-07    | 6            | 3,000                 |
| 753      | PITNEY BOWES PURCHASE POWER           | 5-Aug-07     | 500            | 461                 | 892,227 | CHECK          |                     |          |                  | 20-Aug-07 | 15          | 6,922                | 27-Aug-07    | 7            | 3,230                 |
| 754      | PLANTATION HOUSE RESTAURANT           | 27-Dec-06    | 474            | 474                 | 883,291 | CHECK          |                     |          |                  | 13-Jul-07 | 198         | 93,767               | 23-Jul-07    | 10           | 4,736                 |
| 755      | POOLE JERRY                           | 20-Jul-07    | 250            | 250                 | 888,390 | CHECK          |                     |          |                  | 1-Aug-07  | 12          | 3,000                | 8-Aug-07     | 7            | 1,750                 |
| 756      | POWERPLAN INC                         | 17-Apr-07    | 231            | 231                 | 885,600 | CHECK          |                     |          |                  | 23-Jul-07 | 97          | 22,417               | 30-Jul-07    | 7            | 1,618                 |
| 757      | POWERPLAN INC                         | 22-Aug-07    | 380            | 380                 | 895,458 | CHECK          |                     |          |                  | 4-Sep-07  | 13          | 4,938                | 11-Sep-07    | 7            | 2,659                 |
| 758      | Perryman, Jeffrey D                   | 12-Jul-07    | 1,908.24       | 1,908               | 35,883  | Direct Deposit | 4-Jun-07            | 4-Jul-07 | 06/19/07         | 18-Jul-07 | 6           | 11,449               | 19-Jul-07    | 1            | 1,908                 |
| 759      | Perryman, Jeffrey D                   | 12-Jul-07    | 657            | 657                 | 35,883  | Direct Deposit |                     |          |                  | 18-Jul-07 | 6           | 3,940                | 19-Jul-07    | 1            | 657                   |
| 760      | Perryman, Jeffrey D                   | 23-Aug-07    | 1,142.17       | 1,142               | 36,970  | Direct Deposit |                     |          |                  | 24-Aug-07 | 1           | 1,142                | 25-Aug-07    | 1            | 1,142                 |
| 761      | Perryman, Jeffrey D                   | 11-Sep-07    | 302            | 302                 | 37,548  | Direct Deposit |                     |          |                  | 14-Sep-07 | 3           | 907                  | 17-Sep-07    | 3            | 907                   |
| 762      | Perryman, Jeffrey D                   | 11-Sep-07    | 1,004.33       | 1,004               | 37,650  | Direct Deposit |                     |          |                  | 18-Sep-07 | 7           | 7,030                | 19-Sep-07    | 1            | 1,004                 |
| 763      | Perryman, Jeffrey D                   | 24-Sep-07    | 457            | 457                 | 37,865  | Direct Deposit |                     |          |                  | 25-Sep-07 | 1           | 457                  | 26-Sep-07    | 1            | 457                   |
| 764      | Perryman, Jeffrey D                   | 24-Sep-07    | 1,115.58       | 1,116               | 37,909  | Direct Deposit |                     |          |                  | 26-Sep-07 | 2           | 2,231                | 27-Sep-07    | 1            | 1,116                 |
| 765      | Pugh, James M                         | 27-Aug-07    | 234            | 82                  | 37,034  | Direct Deposit |                     |          |                  | 28-Aug-07 | 1           | 82                   | 30-Aug-07    | 2            | 164                   |
| 766      | RANDSTAD STAFFING SERVICES INC        | 10-Jun-07    | 974            | 974                 | 880,788 | CHECK          |                     |          |                  | 2-Jul-07  | 22          | 21,423               | 11-Jul-07    | 9            | 8,764                 |
| 767      | RANDSTAD STAFFING SERVICES INC        | 3-Jun-07     | 635            | 635                 | 880,788 | CHECK          |                     |          |                  | 2-Jul-07  | 29          | 18,410               | 11-Jul-07    | 9            | 5,714                 |
| 768      | RANDSTAD STAFFING SERVICES INC        | 17-Jun-07    | 172            | 172                 | 880,788 | CHECK          |                     |          |                  | 2-Jul-07  | 15          | 2,582                | 11-Jul-07    | 9            | 1,549                 |
| 769      | RANDSTAD STAFFING SERVICES INC        | 1-Jul-07     | 430            | 430                 | 885,208 | CHECK          |                     |          |                  | 20-Jul-07 | 19          | 8,178                | 26-Jul-07    | 6            | 2,382                 |
| 770      | RANDSTAD STAFFING SERVICES INC        | 24-Jun-07    | 398            | 398                 | 885,208 | CHECK          |                     |          |                  | 20-Jul-07 | 26          | 10,351               | 26-Jul-07    | 6            | 2,389                 |
| 771      | RANDSTAD STAFFING SERVICES INC        | 8-Jul-07     | 775            | 775                 | 885,208 | CHECK          |                     |          |                  | 20-Jul-07 | 12          | 9,297                | 26-Jul-07    | 6            | 4,648                 |
| 772      | RANDSTAD STAFFING SERVICES INC        | 15-Jul-07    | 670            | 670                 | 889,764 | CHECK          |                     |          |                  | 7-Aug-07  | 23          | 15,416               | 15-Aug-07    | 8            | 5,362                 |
| 773      | RANDSTAD STAFFING SERVICES INC        | 22-Jul-07    | 269            | 269                 | 890,043 | CHECK          |                     |          |                  | 8-Aug-07  | 17          | 4,573                | 16-Aug-07    | 8            | 2,152                 |
| 774      | RANDSTAD STAFFING SERVICES INC        | 29-Jul-07    | 473            | 473                 | 890,884 | CHECK          |                     |          |                  | 13-Aug-07 | 15          | 7,102                | 20-Aug-07    | 7            | 3,314                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (i * j)</i>   |              |              |                       |
| 775      | RANDSTAD STAFFING SERVICES INC       | 5-Aug-07     | 549            | 549                 | 892,236  | CHECK          |                     |                   |                  | 20-Aug-07 | 15                      | 8,231                | 27-Aug-07    | 7            | 3,841                 |
| 776      | RANDSTAD STAFFING SERVICES INC       | 13-May-07    | 430            | 430                 | 892,236  | CHECK          |                     |                   |                  | 20-Aug-07 | 99                      | 42,610               | 27-Aug-07    | 7            | 3,013                 |
| 777      | RANDSTAD STAFFING SERVICES INC       | 12-Aug-07    | 430            | 430                 | 895,469  | CHECK          |                     |                   |                  | 4-Sep-07  | 23                      | 9,899                | 10-Sep-07    | 6            | 2,582                 |
| 778      | RANDSTAD STAFFING SERVICES INC       | 19-Aug-07    | 732            | 732                 | 895,469  | CHECK          |                     |                   |                  | 4-Sep-07  | 16                      | 11,707               | 10-Sep-07    | 6            | 4,390                 |
| 779      | RANDSTAD STAFFING SERVICES INC       | 26-Aug-07    | 432            | 432                 | 899,223  | CHECK          |                     |                   |                  | 20-Sep-07 | 25                      | 11,298               | 26-Sep-07    | 6            | 2,712                 |
| 780      | RANDSTAD STAFFING SERVICES INC       | 2-Sep-07     | 635            | 635                 | 899,223  | CHECK          |                     |                   |                  | 20-Sep-07 | 18                      | 11,427               | 26-Sep-07    | 6            | 3,809                 |
| 781      | RANDSTAD STAFFING SERVICES INC       | 9-Sep-07     | 344            | 344                 | 901,963  | CHECK          |                     |                   |                  | 28-Sep-07 | 19                      | 6,542                | 5-Oct-07     | 7            | 2,410                 |
| 782      | RANDSTAD STAFFING SERVICES INC       | 16-Sep-07    | 646            | 646                 | 901,963  | CHECK          |                     |                   |                  | 28-Sep-07 | 12                      | 7,747                | 5-Oct-07     | 7            | 4,519                 |
| 783      | RED WING BRANDS OF AMERICA           | 19-Jun-07    | 625            | 125                 | 883,668  | CHECK          |                     |                   |                  | 16-Jul-07 | 27                      | 3,375                | 23-Jul-07    | 7            | 875                   |
| 784      | RED WING BRANDS OF AMERICA           | 19-Jul-07    | 625            | 125                 | 890,886  | CHECK          |                     |                   |                  | 13-Aug-07 | 25                      | 3,125                | 20-Aug-07    | 7            | 875                   |
| 785      | RICKS EXTERMINATING COMPANY          | 2-Jul-07     | 38             | 38                  | 887,354  | CHECK          |                     |                   |                  | 27-Jul-07 | 25                      | 950                  | 6-Aug-07     | 10           | 380                   |
| 786      | RICKS EXTERMINATING COMPANY          | 2-Aug-07     | 38             | 38                  | 893,802  | CHECK          |                     |                   |                  | 27-Aug-07 | 25                      | 950                  | 6-Sep-07     | 10           | 380                   |
| 787      | RICOH AMERICAS CORPORATION           | 5-Aug-07     | 3,762.94       | 1,790               | 893,374  | CHECK          |                     |                   |                  | 24-Aug-07 | 19                      | 34,008               | 6-Sep-07     | 13           | 23,269                |
| 788      | RICOH AMERICAS CORPORATION           | 6-Aug-07     | 3,740.11       | 1,686               | 898,257  | CHECK          |                     |                   |                  | 17-Sep-07 | 42                      | 70,812               | 26-Sep-07    | 9            | 15,174                |
| 789      | ROBINSON LAWN CARE                   | 30-Jun-07    | 140            | 140                 | 885,213  | CHECK          |                     |                   |                  | 20-Jul-07 | 20                      | 2,800                | 3-Aug-07     | 14           | 1,960                 |
| 790      | ROBINSON LAWN CARE                   | 30-Jun-07    | 130            | 130                 | 885,213  | CHECK          |                     |                   |                  | 20-Jul-07 | 20                      | 2,600                | 3-Aug-07     | 14           | 1,820                 |
| 791      | ROBINSON LAWN CARE                   | 29-Jul-07    | 170            | 170                 | 889,774  | CHECK          |                     |                   |                  | 7-Aug-07  | 9                       | 1,530                | 23-Aug-07    | 16           | 2,720                 |
| 792      | ROBINSON LAWN CARE                   | 1-Sep-07     | 310            | 310                 | 897,608  | CHECK          |                     |                   |                  | 13-Sep-07 | 12                      | 3,720                | 24-Sep-07    | 11           | 3,410                 |
| 793      | ROBINSON LAWN CARE                   | 1-Sep-07     | 230            | 230                 | 897,608  | CHECK          |                     |                   |                  | 13-Sep-07 | 12                      | 2,760                | 24-Sep-07    | 11           | 2,530                 |
| 794      | ROOT MARY                            | 20-Aug-07    | 70             | 70                  | 893,111  | CHECK          |                     |                   |                  | 23-Aug-07 | 3                       | 210                  | 30-Aug-07    | 7            | 490                   |
| 795      | ROTARY CLUB INTERNATIONAL            | 24-Sep-07    | 200            | 200                 | 901,739  | CHECK          |                     |                   |                  | 28-Sep-07 | 4                       | 800                  | 19-Oct-07    | 21           | 4,200                 |
| 796      | ROTO ROOTER                          | 9-Aug-07     | 137            | 137                 | 891,225  | CHECK          |                     |                   |                  | 14-Aug-07 | 5                       | 687                  | 28-Aug-07    | 14           | 1,923                 |
| 797      | ROTO ROOTER                          | 20-Sep-07    | 70             | 70                  | 901,977  | CHECK          |                     |                   |                  | 28-Sep-07 | 8                       | 560                  | 9-Oct-07     | 11           | 770                   |
| 798      | ROYAL CUP INC                        | 8-Jun-07     | 259            | 259                 | 881,207  | CHECK          |                     |                   |                  | 3-Jul-07  | 25                      | 6,472                | 12-Jul-07    | 9            | 2,330                 |
| 799      | ROYAL CUP INC                        | 22-Jun-07    | 178            | 178                 | 884,173  | CHECK          |                     |                   |                  | 17-Jul-07 | 25                      | 4,444                | 26-Jul-07    | 9            | 1,600                 |
| 800      | ROYAL CUP INC                        | 10-Jul-07    | 165            | 165                 | 889,377  | CHECK          |                     |                   |                  | 6-Aug-07  | 27                      | 4,443                | 14-Aug-07    | 8            | 1,316                 |
| 801      | ROYAL CUP INC                        | 19-Jul-07    | 112            | 112                 | 890,895  | CHECK          |                     |                   |                  | 13-Aug-07 | 25                      | 2,801                | 22-Aug-07    | 9            | 1,008                 |
| 802      | ROYAL CUP INC                        | 3-Aug-07     | 107            | 107                 | 894,319  | CHECK          |                     |                   |                  | 28-Aug-07 | 25                      | 2,664                | 4-Sep-07     | 7            | 746                   |
| 803      | ROYAL CUP INC                        | 17-Aug-07    | 196            | 196                 | 897,144  | CHECK          |                     |                   |                  | 11-Sep-07 | 25                      | 4,891                | 24-Sep-07    | 13           | 2,543                 |
| 804      | ROYAL CUP INC                        | 31-Aug-07    | 202            | 202                 | 900,482  | CHECK          |                     |                   |                  | 25-Sep-07 | 25                      | 5,061                | 2-Oct-07     | 7            | 1,417                 |
| 805      | RUSTIC RIDGE LANDSCAPE               | 20-Jun-07    | 275            | 275                 | 880,805  | CHECK          |                     |                   |                  | 2-Jul-07  | 12                      | 3,300                | 13-Jul-07    | 11           | 3,025                 |
| 806      | RUSTIC RIDGE LANDSCAPE               | 20-Jul-07    | 275            | 275                 | 887,685  | CHECK          |                     |                   |                  | 30-Jul-07 | 10                      | 2,750                | 10-Aug-07    | 11           | 3,025                 |
| 807      | RUSTIC RIDGE LANDSCAPE               | 20-Aug-07    | 275            | 275                 | 894,775  | CHECK          |                     |                   |                  | 30-Aug-07 | 10                      | 2,750                | 7-Sep-07     | 8            | 2,200                 |
| 808      | RUTHERFORD COUNTY                    | 19-Jul-07    | 93             | 93                  | 884,980  | CHECK          |                     |                   |                  | 20-Jul-07 | 1                       | 93                   | 8-Aug-07     | 19           | 1,762                 |
| 809      | RUTHERFORD COUNTY HOME BUILDERS ASSI | 12-Sep-07    | 500            | 500                 | 900,485  | CHECK          |                     |                   |                  | 25-Sep-07 | 13                      | 6,500                | 3-Oct-07     | 8            | 4,000                 |
| 810      | RUTHERFORD REDBOOK                   | 24-Jul-07    | 2,500.00       | 2,500               | 892,256  | CHECK          |                     |                   |                  | 20-Aug-07 | 27                      | 67,500               | 28-Aug-07    | 8            | 20,000                |
| 811      | RYCOM INSTRUMENTS INC                | 30-Aug-07    | 215            | 215                 | 900,011  | CHECK          |                     |                   |                  | 24-Sep-07 | 25                      | 5,363                | 1-Oct-07     | 7            | 1,502                 |
| 812      | Ray, Michael F                       | 29-Jun-07    | 635            | 222                 | 35,432   | Direct Deposit |                     |                   |                  | 2-Jul-07  | 3                       | 667                  | 6-Jul-07     | 4            | 889                   |
| 813      | Ray, Michael F                       | 2-Aug-07     | 1,248.32       | 437                 | 36,377   | Direct Deposit |                     |                   |                  | 3-Aug-07  | 1                       | 437                  | 4-Aug-07     | 1            | 437                   |
| 814      | Ray, Michael F                       | 4-Sep-07     | 1,252.33       | 438                 | 37,267   | Direct Deposit |                     |                   |                  | 5-Sep-07  | 1                       | 438                  | 6-Sep-07     | 1            | 438                   |
| 815      | Ray, Michael F                       | 27-Sep-07    | 736            | 257                 | 38,022   | Direct Deposit |                     |                   |                  | 28-Sep-07 | 1                       | 257                  | 1-Oct-07     | 3            | 772                   |
| 816      | Reasoner, Kendra                     | 18-Jul-07    | 271            | 271                 | 35,983   | Direct Deposit |                     |                   |                  | 23-Jul-07 | 5                       | 1,556                | 24-Jul-07    | 1            | 271                   |
| 817      | Robbins, James R                     | 27-Sep-07    | 1,927.01       | 771                 | 38,026   | Direct Deposit |                     |                   |                  | 28-Sep-07 | 1                       | 771                  | 1-Oct-07     | 3            | 2,312                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period |           | Midpoint Service | Date Paid        | Payment lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|---------|--------------|----------------|-----------|------------------|------------------|-------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |              |                |                     |         |              | From           | To        |                  |                  |             |                      |              |              |                       |
| a        | b                                    | c            | d              | e                   | f       | h            | i              | j         | k                | l = k - (j or b) | m = f/d     |                      |              |              |                       |
| 818      | Roberts, David A                     | 29-Jun-07    | 422            | 228                 | 881,205 | CHECK        |                |           |                  | 3-Jul-07         | 4           | 911                  | 3-Aug-07     | 31           | 7,063                 |
| 819      | Roberts, David A                     | 20-Aug-07    | 454            | 454                 | 892,582 | CHECK        |                |           |                  | 21-Aug-07        | 1           | 454                  | 7-Sep-07     | 17           | 7,725                 |
| 820      | Roberts, David A                     | 4-Sep-07     | 961            | 20                  | 895,838 | CHECK        |                |           |                  | 5-Sep-07         | 1           | 20                   | 13-Sep-07    | 8            | 160                   |
| 821      | Russell, Jimmy L                     | 27-Jul-07    | 27             | 27                  | 888,985 | CHECK        |                |           |                  | 3-Aug-07         | 7           | 186                  | 29-Aug-07    | 26           | 689                   |
| 822      | SAFETY KLEEN INC                     | 13-Jul-07    | 1,079.00       | 1,079               | 889,783 | CHECK        |                | 13-Jun-07 | 06/28/07         | 7-Aug-07         | 40          | 43,160               | 13-Aug-07    | 6            | 6,474                 |
| 823      | SAMS CLUB                            | 7-Jun-07     | 111            | 55                  | 880,808 | CHECK        |                | 7-May-07  | 05/22/07         | 2-Jul-07         | 41          | 2,268                | 10-Jul-07    | 8            | 442                   |
| 824      | SAMS CLUB                            | 7-Jul-07     | 590            | 427                 | 892,257 | CHECK        |                | 7-Jun-07  | 06/22/07         | 20-Aug-07        | 59          | 25,189               | 28-Aug-07    | 8            | 3,415                 |
| 825      | SAMS CLUB                            | 7-Aug-07     | 311            | 135                 | 893,115 | CHECK        |                | 7-Jul-07  | 07/22/07         | 23-Aug-07        | 32          | 4,315                | 31-Aug-07    | 8            | 1,079                 |
| 826      | SCOTT ANNIE F                        | 1-Jul-07     | 260            | 260                 | 886,398 | CHECK        |                | 7-Jul-07  |                  | 25-Jul-07        | 24          | 6,240                | 1-Aug-07     | 7            | 1,820                 |
| 827      | SCOTT ANNIE F                        | 1-Aug-07     | 260            | 260                 | 893,816 | CHECK        |                |           |                  | 27-Aug-07        | 26          | 6,760                | 4-Sep-07     | 8            | 2,080                 |
| 828      | SEGWAY                               | 18-Jun-07    | 573            | 573                 | 885,632 | CHECK        |                |           |                  | 23-Jul-07        | 35          | 20,071               | 30-Jul-07    | 7            | 4,014                 |
| 829      | SEGWAY                               | 23-Jul-07    | 87             | 87                  | 887,363 | CHECK        |                |           |                  | 27-Jul-07        | 4           | 347                  | 8-Aug-07     | 12           | 1,042                 |
| 830      | SEGWAY                               | 23-Jul-07    | 248            | 248                 | 888,689 | CHECK        |                |           |                  | 2-Aug-07         | 10          | 2,479                | 8-Aug-07     | 6            | 1,488                 |
| 831      | SEGWAY                               | 24-Jul-07    | 845            | 845                 | 889,785 | CHECK        |                |           |                  | 7-Aug-07         | 14          | 11,824               | 16-Aug-07    | 9            | 7,601                 |
| 832      | SEGWAY                               | 27-Jul-07    | 430            | 430                 | 890,056 | CHECK        |                |           |                  | 8-Aug-07         | 12          | 5,163                | 16-Aug-07    | 8            | 3,442                 |
| 833      | SEGWAY                               | 10-Aug-07    | 598            | 598                 | 894,326 | CHECK        |                |           |                  | 28-Aug-07        | 18          | 10,769               | 4-Sep-07     | 7            | 4,188                 |
| 834      | SEGWAY                               | 22-May-07    | 497            | 497                 | 894,777 | CHECK        |                |           |                  | 30-Aug-07        | 100         | 49,746               | 6-Sep-07     | 7            | 3,482                 |
| 835      | SENSIT TECHNOLOGIES                  | 30-Aug-07    | 220            | 220                 | 897,797 | CHECK        |                |           |                  | 14-Sep-07        | 15          | 3,298                | 20-Sep-07    | 6            | 1,319                 |
| 836      | SERVALL LLC                          | 8-Jun-07     | 35             | 35                  | 884,182 | CHECK        |                |           |                  | 17-Jul-07        | 39          | 1,365                | 26-Jul-07    | 9            | 315                   |
| 837      | SERVALL LLC                          | 3-Jul-07     | 35             | 35                  | 890,907 | CHECK        |                |           |                  | 13-Aug-07        | 41          | 1,435                | 20-Aug-07    | 7            | 245                   |
| 838      | SERVALL LLC                          | 3-Jul-07     | 35             | 35                  | 898,270 | CHECK        |                |           |                  | 17-Sep-07        | 76          | 2,660                | 24-Sep-07    | 7            | 245                   |
| 839      | SGA SOUTHERN GAS ASSOCIATION         | 23-May-07    | 595            | 595                 | 885,230 | CHECK        |                |           |                  | 20-Jul-07        | 58          | 34,510               | 25-Jul-07    | 5            | 2,975                 |
| 840      | SHAYS CLEANING SERVICE               | 15-Jul-07    | 380            | 380                 | 885,224 | CHECK        |                |           |                  | 20-Jul-07        | 5           | 1,900                | 27-Jul-07    | 7            | 2,660                 |
| 841      | SHAYS CLEANING SERVICE               | 17-Aug-07    | 380            | 380                 | 893,120 | CHECK        |                |           |                  | 23-Aug-07        | 6           | 2,280                | 31-Aug-07    | 8            | 3,040                 |
| 842      | SHAYS CLEANING SERVICE               | 7-Sep-07     | 380            | 380                 | 900,017 | CHECK        |                |           |                  | 24-Sep-07        | 17          | 6,460                | 5-Oct-07     | 11           | 4,180                 |
| 843      | SHELBYVILLE POWER SYSTEMS            | 12-Jul-07    | 1,075.48       | 1,075               | 885,966 | CHECK        |                | 12-Jun-07 | 06/27/07         | 24-Jul-07        | 27          | 29,038               | 2-Aug-07     | 9            | 9,679                 |
| 844      | SHELBYVILLE POWER SYSTEMS            | 13-Jul-07    | 36             | 36                  | 886,402 | CHECK        |                | 13-Jun-07 | 06/28/07         | 25-Jul-07        | 27          | 984                  | 3-Aug-07     | 9            | 328                   |
| 845      | SHELBYVILLE POWER SYSTEMS            | 9-Aug-07     | 981            | 981                 | 892,837 | CHECK        |                | 9-Jul-07  | 07/24/07         | 22-Aug-07        | 29          | 28,442               | 31-Aug-07    | 9            | 8,827                 |
| 846      | SHELBYVILLE POWER SYSTEMS            | 14-Aug-07    | 40             | 40                  | 893,379 | CHECK        |                | 14-Jul-07 | 07/29/07         | 24-Aug-07        | 26          | 1,042                | 4-Sep-07     | 11           | 441                   |
| 847      | SHELBYVILLE POWER SYSTEMS            | 12-Sep-07    | 1,247.83       | 1,248               | 900,018 | CHECK        |                | 12-Aug-07 | 08/27/07         | 24-Sep-07        | 28          | 34,939               | 1-Oct-07     | 7            | 8,735                 |
| 848      | SHELBYVILLE POWER SYSTEMS            | 13-Sep-07    | 39             | 39                  | 901,647 | CHECK        |                | 13-Aug-07 | 08/28/07         | 27-Sep-07        | 30          | 1,172                | 5-Oct-07     | 8            | 313                   |
| 849      | SHELBYVILLE TIMES GAZETTE            | 31-Aug-07    | 96             | 96                  | 897,384 | CHECK        |                | 31-Jul-07 | 08/15/07         | 12-Sep-07        | 28          | 2,688                | 19-Sep-07    | 7            | 672                   |
| 850      | SHRED IT                             | 6-Jul-07     | 838            | 838                 | 882,486 | CHECK        |                |           |                  | 10-Jul-07        | 4           | 3,352                | 19-Jul-07    | 9            | 7,542                 |
| 851      | SIGN DEPOT CORPORATION               | 19-Jul-07    | 128            | 128                 | 890,059 | CHECK        |                |           |                  | 8-Aug-07         | 20          | 2,560                | 15-Aug-07    | 7            | 896                   |
| 852      | SODEXHO INC AND AFFILIATES           | 7-Jun-07     | 612            | 612                 | 880,824 | CHECK        |                |           |                  | 2-Jul-07         | 25          | 15,307               | 13-Jul-07    | 11           | 6,735                 |
| 853      | SORLING NORTHRUP HANNA CULLEN        | 7-Jun-07     | 935            | 935                 | 885,638 | CHECK        |                |           |                  | 23-Jul-07        | 46          | 43,010               | 27-Jul-07    | 4            | 3,740                 |
| 854      | SOUTHEAST RECYCLING TECHNOLOGIES INC | 14-Jun-07    | 247            | 247                 | 882,178 | CHECK        |                |           |                  | 9-Jul-07         | 25          | 6,174                | 18-Jul-07    | 9            | 2,223                 |
| 855      | SOUTHERN APPALACHIAN                 | 28-Aug-07    | 1,500.00       | 750                 | 895,509 | CHECK        |                |           |                  | 4-Sep-07         | 7           | 5,250                | 12-Sep-07    | 8            | 6,000                 |
| 856      | SPI ENERGY GROUP INC                 | 19-Jun-07    | 10,185.50      | 10,186              | 895,517 | CHECK        |                |           |                  | 4-Sep-07         | 77          | 784,284              | 13-Sep-07    | 9            | 91,670                |
| 857      | SPI ENERGY GROUP INC                 | 17-May-07    | 13,177.50      | 13,178              | 896,478 | CHECK        |                |           |                  | 7-Sep-07         | 113         | 1,489,058            | 17-Sep-07    | 10           | 131,775               |
| 858      | SPIRIT SERVICES CO                   | 20-Jun-07    | 67             | 67                  | 883,705 | CHECK        |                |           |                  | 16-Jul-07        | 26          | 1,752                | 23-Jul-07    | 7            | 472                   |
| 859      | SPIRIT SERVICES CO                   | 11-Jul-07    | 67             | 67                  | 889,408 | CHECK        |                |           |                  | 6-Aug-07         | 26          | 1,752                | 13-Aug-07    | 7            | 472                   |
| 860      | SPIRIT SERVICES CO                   | 1-Aug-07     | 67             | 67                  | 893,836 | CHECK        |                |           |                  | 27-Aug-07        | 26          | 1,752                | 31-Aug-07    | 4            | 269                   |

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| Line No. | Vendor                     | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment    | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|---------------------|--------------|--------------|-----------------------|
|          |                            |              |                |                     |          |                |                     |                   |                  |           |                         |                     |              |              |                       |
|          |                            | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or b)</i> |              |              |                       |
| 861      | SPIRIT SERVICES CO         | 22-Aug-07    | 67             | 67                  | 898,286  | CHECK          |                     |                   |                  | 17-Sep-07 | 26                      | 1,752               | 21-Sep-07    | 4            | 269                   |
| 862      | STAFFING SOLUTIONS INC     | 2-Jul-07     | 301            | 301                 | 882,493  | CHECK          |                     |                   |                  | 10-Jul-07 | 8                       | 2,405               | 18-Jul-07    | 8            | 2,405                 |
| 863      | STAFFING SOLUTIONS INC     | 9-Jul-07     | 240            | 240                 | 885,235  | CHECK          |                     |                   |                  | 20-Jul-07 | 11                      | 2,645               | 27-Jul-07    | 7            | 1,883                 |
| 864      | STAFFING SOLUTIONS INC     | 16-Jul-07    | 376            | 376                 | 888,434  | CHECK          |                     |                   |                  | 1-Aug-07  | 16                      | 6,012               | 8-Aug-07     | 7            | 2,630                 |
| 865      | STAFFING SOLUTIONS INC     | 23-Jul-07    | 301            | 301                 | 889,003  | CHECK          |                     |                   |                  | 3-Aug-07  | 11                      | 3,307               | 13-Aug-07    | 10           | 3,006                 |
| 866      | STAFFING SOLUTIONS INC     | 30-Jul-07    | 601            | 601                 | 890,924  | CHECK          |                     |                   |                  | 13-Aug-07 | 14                      | 8,417               | 20-Aug-07    | 7            | 4,208                 |
| 867      | STAFFING SOLUTIONS INC     | 6-Aug-07     | 180            | 180                 | 891,887  | CHECK          |                     |                   |                  | 17-Aug-07 | 11                      | 1,984               | 29-Aug-07    | 12           | 2,164                 |
| 868      | STAFFING SOLUTIONS INC     | 13-Aug-07    | 346            | 346                 | 894,341  | CHECK          |                     |                   |                  | 28-Aug-07 | 15                      | 5,185               | 4-Sep-07     | 7            | 2,420                 |
| 869      | STAFFING SOLUTIONS INC     | 25-Jun-07    | 301            | 301                 | 894,341  | CHECK          |                     |                   |                  | 28-Aug-07 | 64                      | 19,238              | 4-Sep-07     | 7            | 2,104                 |
| 870      | STAFFING SOLUTIONS INC     | 20-Aug-07    | 383            | 383                 | 895,038  | CHECK          |                     |                   |                  | 31-Aug-07 | 11                      | 4,216               | 10-Sep-07    | 10           | 3,833                 |
| 871      | STAFFING SOLUTIONS INC     | 27-Aug-07    | 406            | 406                 | 897,159  | CHECK          |                     |                   |                  | 11-Sep-07 | 15                      | 6,087               | 19-Sep-07    | 8            | 3,246                 |
| 872      | STAFFING SOLUTIONS INC     | 3-Sep-07     | 316            | 316                 | 897,159  | CHECK          |                     |                   |                  | 11-Sep-07 | 8                       | 2,525               | 19-Sep-07    | 8            | 3,367                 |
| 873      | STAFFING SOLUTIONS INC     | 10-Sep-07    | 421            | 421                 | 899,240  | CHECK          |                     |                   |                  | 20-Sep-07 | 10                      | 4,208               | 28-Sep-07    | 8            | 3,367                 |
| 874      | STAFFING SOLUTIONS INC     | 17-Sep-07    | 263            | 263                 | 900,819  | CHECK          |                     |                   |                  | 26-Sep-07 | 9                       | 2,367               | 3-Oct-07     | 7            | 1,841                 |
| 875      | SUMMIT MEDICAL GROUP       | 1-Aug-07     | 58             | 58                  | 891,663  | CHECK          |                     |                   |                  | 16-Aug-07 | 15                      | 870                 | 24-Aug-07    | 8            | 464                   |
| 876      | SUMMIT MEDICAL GROUP       | 4-Sep-07     | 54             | 54                  | 899,000  | CHECK          |                     |                   |                  | 19-Sep-07 | 15                      | 810                 | 2-Oct-07     | 13           | 702                   |
| 877      | SUPERIOR CLEANING SERVICE  | 18-Jun-07    | 175            | 175                 | 883,048  | CHECK          |                     |                   |                  | 12-Jul-07 | 24                      | 4,200               | 18-Jul-07    | 6            | 1,050                 |
| 878      | SUPERIOR CLEANING SERVICE  | 27-Jul-07    | 140            | 140                 | 889,011  | CHECK          |                     |                   |                  | 3-Aug-07  | 7                       | 980                 | 8-Aug-07     | 5            | 700                   |
| 879      | SUPERIOR CLEANING SERVICE  | 31-Aug-07    | 175            | 175                 | 896,484  | CHECK          |                     |                   |                  | 7-Sep-07  | 7                       | 1,225               | 18-Sep-07    | 11           | 1,925                 |
| 880      | Seals, Billy J             | 29-Jun-07    | 1,342.12       | 134                 | 35,439   | Direct Deposit |                     |                   |                  | 2-Jul-07  | 3                       | 403                 | 6-Jul-07     | 4            | 537                   |
| 881      | Seals, Billy J             | 2-Aug-07     | 1,107.91       | 111                 | 36,380   | Direct Deposit |                     |                   |                  | 3-Aug-07  | 1                       | 111                 | 4-Aug-07     | 1            | 111                   |
| 882      | Seals, Billy J             | 31-Aug-07    | 1,455.03       | 146                 | 37,271   | Direct Deposit |                     |                   |                  | 5-Sep-07  | 5                       | 728                 | 6-Sep-07     | 1            | 146                   |
| 883      | Seals, Billy J             | 24-Sep-07    | 1,315.44       | 132                 | 37,969   | Direct Deposit |                     |                   |                  | 27-Sep-07 | 3                       | 395                 | 28-Sep-07    | 1            | 132                   |
| 884      | Sharp, Brenda J            | 25-Jul-07    | 1,189.77       | 416                 | 36,208   | Direct Deposit |                     |                   |                  | 30-Jul-07 | 5                       | 2,082               | 31-Jul-07    | 1            | 416                   |
| 885      | Sharp, Brenda J            | 29-Aug-07    | 816            | 286                 | 37,152   | Direct Deposit |                     |                   |                  | 31-Aug-07 | 2                       | 571                 | 4-Sep-07     | 4            | 1,142                 |
| 886      | Sharp, Brenda J            | 27-Sep-07    | 1,270.57       | 445                 | 38,033   | Direct Deposit |                     |                   |                  | 28-Sep-07 | 1                       | 445                 | 1-Oct-07     | 3            | 1,334                 |
| 887      | Snow, James M              | 2-Jul-07     | 1,570.33       | 738                 | 35,517   | Direct Deposit |                     |                   |                  | 3-Jul-07  | 1                       | 738                 | 6-Jul-07     | 3            | 2,214                 |
| 888      | Snow, James M              | 29-Aug-07    | 933            | 285                 | 37,275   | Direct Deposit |                     |                   |                  | 5-Sep-07  | 7                       | 1,998               | 6-Sep-07     | 1            | 285                   |
| 889      | Snow, James M              | 12-Sep-07    | 657            | 23                  | 37,657   | Direct Deposit |                     |                   |                  | 18-Sep-07 | 6                       | 141                 | 19-Sep-07    | 1            | 23                    |
| 890      | Snow, James M              | 26-Sep-07    | 546            | 127                 | 38,039   | Direct Deposit |                     |                   |                  | 28-Sep-07 | 2                       | 254                 | 1-Oct-07     | 3            | 380                   |
| 891      | Stull, Josh R              | 20-Jul-07    | 5,247.83       | 1,253               | 35,991   | Direct Deposit |                     |                   |                  | 23-Jul-07 | 3                       | 3,759               | 24-Jul-07    | 1            | 1,253                 |
| 892      | Swiney, Margaret A         | 27-Jul-07    | 360            | 109                 | 36,210   | Direct Deposit |                     |                   |                  | 30-Jul-07 | 3                       | 326                 | 31-Jul-07    | 1            | 109                   |
| 893      | Swiney, Margaret A         | 11-Sep-07    | 187            | 53                  | 37,521   | Direct Deposit |                     |                   |                  | 13-Sep-07 | 2                       | 105                 | 14-Sep-07    | 1            | 53                    |
| 894      | TARPLEY SIGNS              | 6-Jun-07     | 87             | 87                  | 880,841  | CHECK          |                     |                   |                  | 2-Jul-07  | 26                      | 2,272               | 16-Jul-07    | 14           | 1,224                 |
| 895      | TELCOVE OPERATIONS         | 20-Jun-07    | 1,081.69       | 1,082               | 883,052  | CHECK          |                     |                   |                  | 12-Jul-07 | 22                      | 23,797              | 18-Jul-07    | 6            | 6,490                 |
| 896      | TELCOVE OPERATIONS         | 20-Jul-07    | 1,080.49       | 1,080               | 893,388  | CHECK          |                     |                   |                  | 24-Aug-07 | 35                      | 37,817              | 4-Sep-07     | 11           | 11,885                |
| 897      | TELCOVE OPERATIONS         | 20-Aug-07    | 1,080.49       | 1,080               | 898,628  | CHECK          |                     |                   |                  | 18-Sep-07 | 29                      | 31,334              | 24-Sep-07    | 6            | 6,483                 |
| 898      | TENDER LAWN CARE           | 1-Jul-07     | 950            | 720                 | 883,341  | CHECK          |                     |                   |                  | 13-Jul-07 | 12                      | 8,640               | 20-Jul-07    | 7            | 5,040                 |
| 899      | TENDER LAWN CARE           | 8-Aug-07     | 950            | 720                 | 891,664  | CHECK          |                     |                   |                  | 16-Aug-07 | 8                       | 5,760               | 21-Aug-07    | 5            | 3,600                 |
| 900      | TENDER LAWN CARE           | 10-Sep-07    | 950            | 720                 | 897,169  | CHECK          |                     |                   |                  | 11-Sep-07 | 1                       | 720                 | 20-Sep-07    | 9            | 6,480                 |
| 901      | TENNESSEAN NEWSPAPER       | 1-Jul-07     | 141            | 141                 | 884,494  | CHECK          |                     |                   | 06/16/07         | 14-Jul-07 | 32                      | 4,508               | 27-Jul-07    | 9            | 1,268                 |
| 902      | TENNESSEAN NEWSPAPER       | 12-Sep-07    | 528            | 528                 | 897,896  | CHECK          |                     |                   |                  | 14-Sep-07 | 2                       | 1,056               | 20-Sep-07    | 6            | 3,168                 |
| 903      | TENNESSEAN GAS ASSOCIATION | 10-Jul-07    | 5,835.00       | 5,835               | 882,816  | CHECK          |                     |                   |                  | 12-Jul-07 | 2                       | 11,670              | 20-Jul-07    | 8            | 46,680                |

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| Line No. | Vendor                                | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 904      | TENNESSEE GAS ASSOCIATION             | 3-Jul-07     | 950            | 950                 | 884,201  | CHECK          |                     |           |                  | 17-Jul-07 | 14                      | 13,300               | 20-Jul-07    | 3            | 2,850                 |
| 905      | TENNESSEE GAS ASSOCIATION             | 6-Jul-07     | 285            | 285                 | 884,201  | CHECK          |                     |           |                  | 23-Jul-07 | 11                      | 3,135                | 20-Jul-07    | 3            | 855                   |
| 906      | TENNESSEE GAS ASSOCIATION             | 6-Sep-07     | 625            | 625                 | 897,393  | CHECK          |                     |           |                  | 12-Sep-07 | 6                       | 3,750                | 20-Sep-07    | 8            | 5,000                 |
| 907      | TENNESSEE ONE CALL SYSTEM INC         | 8-Jun-07     | 2,916.94       | 1,458               | 881,246  | CHECK          |                     |           |                  | 3-Jul-07  | 25                      | 36,462               | 24-Jul-07    | 21           | 30,628                |
| 908      | TENNESSEE ONE CALL SYSTEM INC         | 24-Jul-07    | 598            | 598                 | 892,290  | CHECK          |                     |           |                  | 20-Aug-07 | 27                      | 16,151               | 27-Aug-07    | 7            | 4,187                 |
| 909      | TENNESSEE VALLEY PACKING COMPANY INC  | 3-Aug-07     | 92             | 92                  | 890,078  | CHECK          |                     |           |                  | 8-Aug-07  | 5                       | 462                  | 16-Aug-07    | 8            | 740                   |
| 910      | TIDI WASTE SYSTEMS                    | 30-Jun-07    | 228            | 228                 | 885,661  | CHECK          |                     |           |                  | 23-Jul-07 | 23                      | 5,234                | 31-Jul-07    | 8            | 1,821                 |
| 911      | TIDI WASTE SYSTEMS                    | 31-Aug-07    | 236            | 236                 | 897,399  | CHECK          |                     |           |                  | 12-Sep-07 | 12                      | 2,835                | 20-Sep-07    | 8            | 1,890                 |
| 912      | TIDI WASTE SYSTEMS                    | 31-Jul-07    | 236            | 236                 | 898,633  | CHECK          |                     |           |                  | 18-Sep-07 | 49                      | 11,577               | 27-Sep-07    | 9            | 2,126                 |
| 913      | TIRE WORLD OF LA VERGNE INC           | 26-Jun-07    | 93             | 93                  | 897,905  | CHECK          |                     |           |                  | 14-Sep-07 | 80                      | 7,463                | 24-Sep-07    | 10           | 933                   |
| 914      | TIRE WORLD OF LA VERGNE INC           | 26-Jun-07    | 93             | 93                  | 897,905  | CHECK          |                     |           |                  | 14-Sep-07 | 80                      | 7,463                | 24-Sep-07    | 10           | 933                   |
| 915      | TOWN OF GREENEVILLE                   | 30-Jun-07    | 39             | 39                  | 882,502  | CHECK          |                     |           |                  | 10-Jul-07 | 10                      | 390                  | 17-Jul-07    | 7            | 273                   |
| 916      | TOWN OF GREENEVILLE                   | 31-Jul-07    | 39             | 39                  | 890,291  | CHECK          |                     |           |                  | 9-Aug-07  | 9                       | 351                  | 14-Aug-07    | 5            | 195                   |
| 917      | TOWN OF GREENEVILLE                   | 31-Aug-07    | 39             | 39                  | 896,217  | CHECK          |                     |           |                  | 6-Sep-07  | 6                       | 234                  | 11-Sep-07    | 5            | 195                   |
| 918      | TRI STATE METER AND REGULATOR SERVICE | 8-Aug-07     | 2,156.54       | 2,157               | 895,547  | CHECK          |                     |           |                  | 4-Sep-07  | 27                      | 58,227               | 10-Sep-07    | 6            | 12,939                |
| 919      | TRI STATE METER AND REGULATOR SERVICE | 8-Aug-07     | 11,646.05      | 11,646              | 895,547  | CHECK          |                     |           |                  | 4-Sep-07  | 27                      | 314,443              | 10-Sep-07    | 6            | 69,876                |
| 920      | TRUCK ACCENTS INC                     | 3-May-07     | 328            | 328                 | 885,250  | CHECK          |                     |           |                  | 20-Jul-07 | 78                      | 25,596               | 30-Jul-07    | 10           | 3,282                 |
| 921      | TRUCK ACCENTS INC                     | 13-Jun-07    | 656            | 656                 | 885,665  | CHECK          |                     |           |                  | 23-Jul-07 | 40                      | 26,252               | 1-Aug-07     | 9            | 5,907                 |
| 922      | TRUGREEN CHEMLAWN                     | 31-Jul-07    | 70             | 70                  | 889,826  | CHECK          |                     |           |                  | 7-Aug-07  | 7                       | 490                  | 16-Aug-07    | 9            | 630                   |
| 923      | TRUGREEN CHEMLAWN                     | 5-Sep-07     | 70             | 70                  | 896,503  | CHECK          |                     |           |                  | 7-Sep-07  | 2                       | 140                  | 17-Sep-07    | 10           | 700                   |
| 924      | Thomas, Timothy L                     | 24-Jun-07    | 97             | 35                  | 35,525   | Direct Deposit |                     |           |                  | 3-Jul-07  | 9                       | 319                  | 6-Jul-07     | 3            | 106                   |
| 925      | Thomas, Timothy L                     | 6-Aug-07     | 80             | 80                  | 36,560   | Direct Deposit |                     |           |                  | 9-Aug-07  | 3                       | 241                  | 10-Aug-07    | 1            | 80                    |
| 926      | Thomas, Timothy L                     | 18-Sep-07    | 84             | 73                  | 37,773   | Direct Deposit |                     |           |                  | 21-Sep-07 | 3                       | 220                  | 24-Sep-07    | 3            | 220                   |
| 927      | Tinney, Stephen S (Scott)             | 23-Jul-07    | 1,114.40       | 892                 | 886,423  | CHECK          |                     |           |                  | 25-Jul-07 | 2                       | 1,783                | 2-Aug-07     | 8            | 7,132                 |
| 928      | Tinney, Stephen S (Scott)             | 21-Aug-07    | 753            | 603                 | 892,859  | CHECK          |                     |           |                  | 22-Aug-07 | 1                       | 603                  | 30-Aug-07    | 8            | 4,821                 |
| 929      | Turner, Larry W (Wayne)               | 5-Jul-07     | 596            | 203                 | 35,615   | Direct Deposit |                     |           |                  | 6-Jul-07  | 1                       | 203                  | 7-Jul-07     | 1            | 203                   |
| 930      | Turner, Larry W (Wayne)               | 16-Jul-07    | 162            | 55                  | 35,859   | Direct Deposit |                     |           |                  | 17-Jul-07 | 1                       | 55                   | 18-Jul-07    | 1            | 55                    |
| 931      | Turner, Larry W (Wayne)               | 21-Aug-07    | 288            | 98                  | 36,914   | Direct Deposit |                     |           |                  | 22-Aug-07 | 1                       | 98                   | 23-Aug-07    | 1            | 98                    |
| 932      | Turner, Larry W (Wayne)               | 5-Sep-07     | 186            | 63                  | 37,462   | Direct Deposit |                     |           |                  | 11-Sep-07 | 6                       | 379                  | 12-Sep-07    | 1            | 63                    |
| 933      | UNION CITY ELECTRIC SYSTEM            | 28-Jun-07    | 34             | 34                  | 883,065  | CHECK          | 28-May-07           | 28-Jun-07 | 06/12/07         | 12-Jul-07 | 30                      | 1,016                | 19-Jul-07    | 7            | 237                   |
| 934      | UNION CITY ELECTRIC SYSTEM            | 2-Jul-07     | 457            | 457                 | 883,730  | CHECK          | 2-Jun-07            | 2-Jul-07  | 06/17/07         | 16-Jul-07 | 29                      | 13,249               | 23-Jul-07    | 7            | 3,198                 |
| 935      | UNION CITY ELECTRIC SYSTEM            | 1-Aug-07     | 451            | 451                 | 891,516  | CHECK          | 1-Jul-07            | 1-Aug-07  | 07/16/07         | 15-Aug-07 | 30                      | 13,536               | 23-Aug-07    | 8            | 3,610                 |
| 936      | UNION CITY ELECTRIC SYSTEM            | 30-Jul-07    | 38             | 38                  | 891,516  | CHECK          | 30-Jun-07           | 30-Jul-07 | 07/15/07         | 15-Aug-07 | 31                      | 1,174                | 23-Aug-07    | 8            | 303                   |
| 937      | UNION CITY ELECTRIC SYSTEM            | 30-Aug-07    | 35             | 35                  | 897,409  | CHECK          | 30-Jul-07           | 30-Aug-07 | 08/14/07         | 12-Sep-07 | 29                      | 1,028                | 20-Sep-07    | 8            | 284                   |
| 938      | UNION CITY ELECTRIC SYSTEM            | 5-Sep-07     | 609            | 609                 | 897,914  | CHECK          | 5-Aug-07            | 5-Sep-07  | 08/20/07         | 14-Sep-07 | 25                      | 15,223               | 20-Sep-07    | 6            | 3,653                 |
| 939      | UNITED RENTALS (NORTH AMERICA) INC    | 25-Jun-07    | 183            | 183                 | 885,254  | CHECK          |                     |           |                  | 20-Jul-07 | 25                      | 4,572                | 27-Jul-07    | 7            | 1,280                 |
| 940      | UNITED WAY                            | 12-Jul-07    | 600            | 300                 | 889,027  | CHECK          |                     |           |                  | 3-Aug-07  | 22                      | 6,600                | 10-Aug-07    | 7            | 2,100                 |
| 941      | UPS                                   | 14-Jul-07    | 121            | 107                 | 886,011  | CHECK          |                     |           |                  | 24-Jul-07 | 10                      | 1,072                | 1-Aug-07     | 8            | 857                   |
| 942      | UPS                                   | 7-Jul-07     | 68             | 68                  | 892,311  | CHECK          |                     |           |                  | 20-Aug-07 | 44                      | 2,992                | 29-Aug-07    | 9            | 612                   |
| 943      | UPS                                   | 4-Aug-07     | 71             | 71                  | 892,311  | CHECK          |                     |           |                  | 20-Aug-07 | 16                      | 1,142                | 29-Aug-07    | 9            | 643                   |
| 944      | UPS                                   | 11-Aug-07    | 72             | 72                  | 892,869  | CHECK          |                     |           |                  | 22-Aug-07 | 11                      | 794                  | 29-Aug-07    | 7            | 505                   |
| 945      | UPS                                   | 18-Aug-07    | 121            | 121                 | 894,793  | CHECK          |                     |           |                  | 30-Aug-07 | 12                      | 1,456                | 10-Sep-07    | 11           | 1,335                 |
| 946      | UPS                                   | 1-Sep-07     | 75             | 75                  | 897,412  | CHECK          |                     |           |                  | 12-Sep-07 | 11                      | 824                  | 21-Sep-07    | 9            | 674                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor    | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |           |              |                |                     |          |              |                     |                   |                  |           |                         |                      |              |              |                       |
|          |           | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or 0)</i> | <i>m = (l * j)</i>   |              |              |                       |
| 947      | UPS       | 8-Sep-07     | 261            | 186                 | 902,018  | CHECK        |                     |                   |                  | 28-Sep-07 | 20                      | 3,718                | 10-Oct-07    | 12           | 2,231                 |
| 948      | UPS       | 15-Sep-07    | 340            | 340                 | 902,019  | CHECK        |                     |                   |                  | 28-Sep-07 | 13                      | 4,421                | 11-Oct-07    | 13           | 4,421                 |
| 949      | UTILQUEST | 29-May-07    | 135            | 135                 | 881,846  | CHECK        |                     |                   |                  | 6-Jul-07  | 38                      | 5,130                | 16-Jul-07    | 10           | 1,350                 |
| 950      | UTILQUEST | 5-Jun-07     | 1,984.50       | 1,985               | 881,846  | CHECK        |                     |                   |                  | 6-Jul-07  | 31                      | 61,520               | 16-Jul-07    | 10           | 19,845                |
| 951      | UTILQUEST | 12-Jun-07    | 5,020.35       | 5,020               | 882,215  | CHECK        |                     |                   |                  | 9-Jul-07  | 27                      | 135,549              | 18-Jul-07    | 9            | 45,183                |
| 952      | UTILQUEST | 12-Jun-07    | 2,519.45       | 2,519               | 882,215  | CHECK        |                     |                   |                  | 9-Jul-07  | 27                      | 68,025               | 18-Jul-07    | 9            | 22,675                |
| 953      | UTILQUEST | 19-Jun-07    | 3,456.00       | 3,456               | 883,735  | CHECK        |                     |                   |                  | 16-Jul-07 | 27                      | 93,312               | 23-Jul-07    | 7            | 24,192                |
| 954      | UTILQUEST | 19-Jun-07    | 3,720.95       | 3,721               | 883,735  | CHECK        |                     |                   |                  | 16-Jul-07 | 27                      | 100,466              | 23-Jul-07    | 7            | 26,047                |
| 955      | UTILQUEST | 26-Jun-07    | 3,437.45       | 3,437               | 885,676  | CHECK        |                     |                   |                  | 23-Jul-07 | 27                      | 92,811               | 30-Jul-07    | 7            | 24,062                |
| 956      | UTILQUEST | 26-Jun-07    | 3,699.00       | 3,699               | 885,676  | CHECK        |                     |                   |                  | 23-Jul-07 | 27                      | 99,873               | 30-Jul-07    | 7            | 25,893                |
| 957      | UTILQUEST | 26-Jun-07    | 1,992.95       | 1,993               | 885,676  | CHECK        |                     |                   |                  | 23-Jul-07 | 27                      | 53,810               | 30-Jul-07    | 7            | 13,951                |
| 958      | UTILQUEST | 3-Jul-07     | 4,507.35       | 4,507               | 887,741  | CHECK        |                     |                   |                  | 30-Jul-07 | 27                      | 121,698              | 8-Aug-07     | 9            | 40,566                |
| 959      | UTILQUEST | 3-Jul-07     | 2,983.50       | 2,984               | 887,741  | CHECK        |                     |                   |                  | 30-Jul-07 | 27                      | 80,555               | 8-Aug-07     | 9            | 26,852                |
| 960      | UTILQUEST | 10-Jul-07    | 4,671.00       | 4,671               | 889,458  | CHECK        |                     |                   |                  | 6-Aug-07  | 27                      | 126,117              | 13-Aug-07    | 7            | 32,697                |
| 961      | UTILQUEST | 10-Jul-07    | 2,889.00       | 2,889               | 889,458  | CHECK        |                     |                   |                  | 6-Aug-07  | 27                      | 78,003               | 13-Aug-07    | 7            | 20,223                |
| 962      | UTILQUEST | 10-Jul-07    | 1,525.50       | 1,526               | 889,458  | CHECK        |                     |                   |                  | 6-Aug-07  | 27                      | 41,189               | 13-Aug-07    | 7            | 10,679                |
| 963      | UTILQUEST | 15-May-07    | 1,795.50       | 1,796               | 890,102  | CHECK        |                     |                   |                  | 8-Aug-07  | 85                      | 152,618              | 15-Aug-07    | 7            | 12,569                |
| 964      | UTILQUEST | 8-May-07     | 392            | 392                 | 890,102  | CHECK        |                     |                   |                  | 8-Aug-07  | 92                      | 36,018               | 15-Aug-07    | 7            | 2,741                 |
| 965      | UTILQUEST | 22-May-07    | 1,836.00       | 1,836               | 890,102  | CHECK        |                     |                   |                  | 8-Aug-07  | 78                      | 143,208              | 15-Aug-07    | 7            | 12,852                |
| 966      | UTILQUEST | 17-Jul-07    | 4,156.35       | 4,156               | 890,954  | CHECK        |                     |                   |                  | 13-Aug-07 | 27                      | 112,221              | 20-Aug-07    | 7            | 29,094                |
| 967      | UTILQUEST | 17-Jul-07    | 2,370.95       | 2,371               | 890,954  | CHECK        |                     |                   |                  | 13-Aug-07 | 27                      | 64,016               | 20-Aug-07    | 7            | 16,597                |
| 968      | UTILQUEST | 17-Jul-07    | 1,323.00       | 1,323               | 890,954  | CHECK        |                     |                   |                  | 13-Aug-07 | 27                      | 35,721               | 20-Aug-07    | 7            | 9,261                 |
| 969      | UTILQUEST | 24-Jul-07    | 2,100.95       | 2,101               | 892,318  | CHECK        |                     |                   |                  | 20-Aug-07 | 27                      | 56,726               | 27-Aug-07    | 7            | 14,707                |
| 970      | UTILQUEST | 24-Jul-07    | 5,911.35       | 5,911               | 892,318  | CHECK        |                     |                   |                  | 20-Aug-07 | 27                      | 159,606              | 27-Aug-07    | 7            | 41,379                |
| 971      | UTILQUEST | 24-Jul-07    | 3,459.40       | 3,459               | 892,318  | CHECK        |                     |                   |                  | 20-Aug-07 | 27                      | 93,404               | 27-Aug-07    | 7            | 24,216                |
| 972      | UTILQUEST | 31-Jul-07    | 2,937.95       | 2,938               | 893,880  | CHECK        |                     |                   |                  | 27-Aug-07 | 27                      | 79,325               | 31-Aug-07    | 4            | 11,752                |
| 973      | UTILQUEST | 31-Jul-07    | 4,583.30       | 4,583               | 893,880  | CHECK        |                     |                   |                  | 27-Aug-07 | 27                      | 123,749              | 31-Aug-07    | 4            | 18,333                |
| 974      | UTILQUEST | 31-Jul-07    | 1,741.50       | 1,742               | 893,880  | CHECK        |                     |                   |                  | 27-Aug-07 | 27                      | 47,021               | 31-Aug-07    | 4            | 6,966                 |
| 975      | UTILQUEST | 7-Aug-07     | 4,809.40       | 4,809               | 895,565  | CHECK        |                     |                   |                  | 4-Sep-07  | 28                      | 134,663              | 10-Sep-07    | 6            | 28,856                |
| 976      | UTILQUEST | 7-Aug-07     | 3,653.45       | 3,653               | 895,565  | CHECK        |                     |                   |                  | 4-Sep-07  | 28                      | 102,297              | 10-Sep-07    | 6            | 21,921                |
| 977      | UTILQUEST | 7-Aug-07     | 2,055.40       | 2,055               | 895,565  | CHECK        |                     |                   |                  | 4-Sep-07  | 28                      | 57,551               | 10-Sep-07    | 6            | 12,332                |
| 978      | UTILQUEST | 14-Aug-07    | 2,667.95       | 2,668               | 896,892  | CHECK        |                     |                   |                  | 10-Sep-07 | 27                      | 72,035               | 17-Sep-07    | 7            | 18,676                |
| 979      | UTILQUEST | 14-Aug-07    | 4,650.80       | 4,651               | 896,892  | CHECK        |                     |                   |                  | 10-Sep-07 | 27                      | 125,572              | 17-Sep-07    | 7            | 32,556                |
| 980      | UTILQUEST | 14-Aug-07    | 1,944.00       | 1,944               | 896,892  | CHECK        |                     |                   |                  | 10-Sep-07 | 27                      | 52,488               | 17-Sep-07    | 7            | 13,608                |
| 981      | UTILQUEST | 5-Jun-07     | 4,274.45       | 4,274               | 897,189  | CHECK        |                     |                   |                  | 11-Sep-07 | 98                      | 418,896              | 17-Sep-07    | 6            | 25,647                |
| 982      | UTILQUEST | 22-Aug-07    | 1,439.45       | 1,439               | 898,326  | CHECK        |                     |                   |                  | 17-Sep-07 | 26                      | 37,426               | 26-Sep-07    | 9            | 12,955                |
| 983      | UTILQUEST | 22-Aug-07    | 3,170.85       | 3,171               | 898,326  | CHECK        |                     |                   |                  | 17-Sep-07 | 26                      | 82,442               | 26-Sep-07    | 9            | 28,538                |
| 984      | UTILQUEST | 22-Aug-07    | 5,495.85       | 5,496               | 898,326  | CHECK        |                     |                   |                  | 17-Sep-07 | 26                      | 142,892              | 26-Sep-07    | 9            | 49,463                |
| 985      | UTILQUEST | 28-Aug-07    | 4,262.70       | 4,263               | 900,072  | CHECK        |                     |                   |                  | 24-Sep-07 | 27                      | 115,093              | 1-Oct-07     | 7            | 29,839                |
| 986      | UTILQUEST | 28-Aug-07    | 2,038.50       | 2,039               | 900,072  | CHECK        |                     |                   |                  | 24-Sep-07 | 27                      | 55,040               | 1-Oct-07     | 7            | 14,270                |
| 987      | UTILQUEST | 12-Jun-07    | 1,701.00       | 1,701               | 900,072  | CHECK        |                     |                   |                  | 24-Sep-07 | 104                     | 176,904              | 1-Oct-07     | 7            | 11,907                |
| 988      | UTILQUEST | 28-Aug-07    | 2,181.95       | 2,182               | 900,072  | CHECK        |                     |                   |                  | 24-Sep-07 | 27                      | 58,913               | 1-Oct-07     | 7            | 15,274                |
| 989      | UTILQUEST | 29-May-07    | 1,728.00       | 1,728               | 900,072  | CHECK        |                     |                   |                  | 24-Sep-07 | 118                     | 203,904              | 1-Oct-07     | 7            | 12,096                |

Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008

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| Line No. | Vendor                            | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                   |   | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - j (or b) | m = (f * j)          |              |              |                       |
| 990      | UTILQUEST                         |   | 5-Jun-07     | 1,093.50       | 1,094               | 900,072 | CHECK        |                     |           |                  | 24-Sep-07 | 111              | 121,379              | 1-Oct-07     | 7            | 7,655                 |
| 991      | UTILQUEST                         |   | 3-Jul-07     | 1,188.00       | 1,188               | 902,020 | CHECK        |                     |           |                  | 28-Sep-07 | 87               | 103,356              | 4-Oct-07     | 6            | 7,128                 |
| 992      | UTILQUEST                         |   | 19-Jun-07    | 1,782.00       | 1,782               | 902,020 | CHECK        |                     |           |                  | 28-Sep-07 | 101              | 179,982              | 4-Oct-07     | 6            | 10,692                |
| 993      | VALUE PAGE                        |   | 1-Jul-07     | 92             | 92                  | 884,522 | CHECK        |                     |           |                  | 18-Jul-07 | 17               | 1,569                | 27-Jul-07    | 9            | 830                   |
| 994      | VALUE PAGE                        |   | 1-Aug-07     | 94             | 94                  | 893,882 | CHECK        |                     |           |                  | 27-Aug-07 | 26               | 2,451                | 4-Sep-07     | 8            | 754                   |
| 995      | VALUE PAGE                        |   | 1-Sep-07     | 94             | 94                  | 898,645 | CHECK        |                     |           |                  | 18-Sep-07 | 17               | 1,603                | 24-Sep-07    | 6            | 566                   |
| 996      | VERIZON WIRELESS                  |   | 9-Jul-07     | 4,059.96       | 3,507               | 888,477 | CHECK        |                     |           |                  | 1-Aug-07  | 23               | 80,666               | 6-Aug-07     | 5            | 17,536                |
| 997      | VERIZON WIRELESS                  |   | 9-Aug-07     | 4,443.63       | 3,891               | 898,650 | CHECK        |                     |           |                  | 18-Sep-07 | 40               | 155,659              | 25-Sep-07    | 7            | 27,240                |
| 998      | VF IMAGEWEAR INC                  |   | 12-Jun-07    | 202            | 202                 | 882,221 | CHECK        |                     |           |                  | 9-Jul-07  | 27               | 5,442                | 16-Jul-07    | 7            | 1,411                 |
| 999      | VF IMAGEWEAR INC                  |   | 12-Jun-07    | 203            | 203                 | 882,221 | CHECK        |                     |           |                  | 9-Jul-07  | 27               | 5,488                | 16-Jul-07    | 7            | 1,423                 |
| 1,000    | VF IMAGEWEAR INC                  |   | 19-Jun-07    | 58             | 58                  | 883,739 | CHECK        |                     |           |                  | 16-Jul-07 | 27               | 1,562                | 23-Jul-07    | 7            | 405                   |
| 1,001    | VF IMAGEWEAR INC                  |   | 21-Jun-07    | 347            | 347                 | 883,739 | CHECK        |                     |           |                  | 16-Jul-07 | 25               | 8,687                | 23-Jul-07    | 7            | 2,432                 |
| 1,002    | VF IMAGEWEAR INC                  |   | 20-Jun-07    | 58             | 58                  | 883,739 | CHECK        |                     |           |                  | 16-Jul-07 | 26               | 1,504                | 23-Jul-07    | 7            | 405                   |
| 1,003    | VF IMAGEWEAR INC                  |   | 6-Jul-07     | 54             | 54                  | 888,104 | CHECK        |                     |           |                  | 31-Jul-07 | 25               | 1,348                | 8-Aug-07     | 8            | 431                   |
| 1,004    | VF IMAGEWEAR INC                  |   | 13-Jul-07    | 228            | 228                 | 889,842 | CHECK        |                     |           |                  | 7-Aug-07  | 25               | 5,708                | 13-Aug-07    | 6            | 1,370                 |
| 1,005    | VF IMAGEWEAR INC                  |   | 17-Jul-07    | 166            | 166                 | 890,957 | CHECK        |                     |           |                  | 13-Aug-07 | 27               | 4,489                | 20-Aug-07    | 7            | 1,164                 |
| 1,006    | VF IMAGEWEAR INC                  |   | 3-Aug-07     | 40             | 40                  | 894,370 | CHECK        |                     |           |                  | 28-Aug-07 | 25               | 1,010                | 6-Sep-07     | 9            | 363                   |
| 1,007    | VF IMAGEWEAR INC                  |   | 10-Aug-07    | 51             | 51                  | 895,572 | CHECK        |                     |           |                  | 4-Sep-07  | 25               | 1,273                | 10-Sep-07    | 6            | 305                   |
| 1,008    | VF IMAGEWEAR INC                  |   | 13-Aug-07    | 40             | 40                  | 896,512 | CHECK        |                     |           |                  | 7-Sep-07  | 25               | 998                  | 17-Sep-07    | 10           | 399                   |
| 1,009    | VF IMAGEWEAR INC                  |   | 14-Aug-07    | 55             | 55                  | 896,899 | CHECK        |                     |           |                  | 10-Sep-07 | 27               | 1,476                | 17-Sep-07    | 7            | 383                   |
| 1,010    | VF IMAGEWEAR INC                  |   | 15-Aug-07    | 42             | 42                  | 896,899 | CHECK        |                     |           |                  | 10-Sep-07 | 26               | 1,092                | 17-Sep-07    | 7            | 294                   |
| 1,011    | VF IMAGEWEAR INC                  |   | 21-Aug-07    | 51             | 51                  | 898,332 | CHECK        |                     |           |                  | 17-Sep-07 | 27               | 1,385                | 24-Sep-07    | 7            | 359                   |
| 1,012    | VF IMAGEWEAR INC                  |   | 24-Aug-07    | 121            | 121                 | 898,652 | CHECK        |                     |           |                  | 18-Sep-07 | 25               | 3,020                | 24-Sep-07    | 6            | 725                   |
| 1,013    | VF IMAGEWEAR INC                  |   | 27-Aug-07    | 194            | 194                 | 899,640 | CHECK        |                     |           |                  | 21-Sep-07 | 25               | 4,845                | 26-Sep-07    | 5            | 969                   |
| 1,014    | VOLVO CONSTRUCTION EQUIPMENT      |   | 21-Aug-07    | 866            | 866                 | 898,335 | CHECK        |                     |           |                  | 17-Sep-07 | 27               | 23,391               | 24-Sep-07    | 7            | 6,064                 |
| 1,015    | VOLVO CONSTRUCTION EQUIPMENT      |   | 21-Aug-07    | 4,048.22       | 4,048               | 898,335 | CHECK        |                     |           |                  | 17-Sep-07 | 27               | 109,302              | 24-Sep-07    | 7            | 28,338                |
| 1,016    | VOYAGER FLEET SYSTEMS INC         |   | 27-Mar-07    | 831,422.39     | 331                 | 32,533  | WIRE         |                     |           |                  | 1-Jul-07  | 96               | 31,786               | 1-Jul-07     | 0            | -                     |
| 1,017    | VOYAGER FLEET SYSTEMS INC         |   | 27-Apr-07    | 975,044.53     | 163                 | 32,739  | WIRE         |                     |           |                  | 1-Jul-07  | 65               | 10,601               | 1-Jul-07     | 0            | -                     |
| 1,018    | VOYAGER FLEET SYSTEMS INC         |   | 29-May-07    | 1,109,089.25   | 302                 | 32,914  | WIRE         |                     |           |                  | 1-Jul-07  | 33               | 9,982                | 1-Jul-07     | 0            | -                     |
| 1,019    | VOYAGER FLEET SYSTEMS INC         |   | 26-Jun-07    | 1,114,135.43   | 205                 | 33,094  | WIRE         |                     |           |                  | 1-Jul-07  | 5                | 1,023                | 1-Jul-07     | 0            | -                     |
| 1,020    | VOYAGER FLEET SYSTEMS INC         |   | 25-Jul-07    | 1,035,099.26   | 40,578              | 33,394  | WIRE         |                     |           |                  | 24-Jul-07 | (1)              | (40,578)             | 24-Jul-07    | 0            | -                     |
| 1,021    | VOYAGER FLEET SYSTEMS INC         |   | 27-Aug-07    | 1,142,147.52   | 45,095              | 33,639  | WIRE         |                     |           |                  | 24-Aug-07 | (3)              | (135,284)            | 24-Aug-07    | 0            | -                     |
| 1,022    | VOYAGER FLEET SYSTEMS INC         |   | 25-Sep-07    | 933,344.16     | 39,992              | 33,762  | WIRE         |                     |           |                  | 24-Sep-07 | (1)              | (39,992)             | 24-Sep-07    | 0            | -                     |
| 1,023    | VRC COMPANY INC                   |   | 31-Aug-07    | 170            | 170                 | 900,571 | CHECK        |                     |           |                  | 25-Sep-07 | 25               | 4,257                | 1-Oct-07     | 6            | 1,022                 |
| 1,024    | VULCAN MATERIALS COMPANY          |   | 6-Jun-07     | 5              | 5                   | 885,276 | CHECK        |                     |           |                  | 20-Jul-07 | 44               | 217                  | 25-Jul-07    | 5            | 25                    |
| 1,025    | VULCAN MATERIALS COMPANY          |   | 25-Jul-07    | 7              | 7                   | 890,105 | CHECK        |                     |           |                  | 8-Aug-07  | 14               | 98                   | 15-Aug-07    | 7            | 49                    |
| 1,026    | VULCAN UTILITY SIGNS AND PRODUCTS |   | 7-Aug-07     | 6,509.88       | 3,320               | 899,023 | CHECK        |                     |           |                  | 19-Sep-07 | 43               | 142,762              | 25-Sep-07    | 6            | 19,920                |
| 1,027    | Van Hox, Leland                   |   | 27-Jul-07    | 18             | 5                   | 888,100 | CHECK        |                     |           |                  | 31-Jul-07 | 4                | 19                   | 17-Aug-07    | 17           | 80                    |
| 1,028    | WASHINGTON COUNTY CLERK TN        |   | 5-Sep-07     | 792            | 792                 | 895,923 | CHECK        |                     |           |                  | 6-Sep-07  | 1                | 792                  | 13-Sep-07    | 7            | 5,546                 |
| 1,029    | WEAKLEY COUNTY                    |   | 27-Jun-07    | 17             | 17                  | 881,859 | CHECK        |                     | 27-May-07 | 06/11/07         | 6-Jul-07  | 25               | 422                  | 16-Jul-07    | 10           | 169                   |
| 1,030    | WEAKLEY COUNTY                    |   | 27-Jul-07    | 16             | 16                  | 889,848 | CHECK        |                     | 27-Jun-07 | 07/12/07         | 7-Aug-07  | 26               | 428                  | 14-Aug-07    | 7            | 115                   |
| 1,031    | WEAKLEY COUNTY                    |   | 27-Aug-07    | 17             | 17                  | 895,899 | CHECK        |                     | 27-Jul-07 | 08/11/07         | 5-Sep-07  | 25               | 416                  | 12-Sep-07    | 7            | 116                   |
| 1,032    | WEBBS REFRESHMENTS                |   | 12-Jul-07    | 44             | 44                  | 889,471 | CHECK        |                     | 27-Aug-07 |                  | 6-Aug-07  | 25               | 1,088                | 13-Aug-07    | 7            | 305                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                 | Invoiced Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|---------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        | <i>b</i>      | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or b)</i>  |              |              |                       |
| 1,033    | WEBBS REFRESHMENTS                     | 13-Jul-07     | 109            | 109                 | 889,850  | CHECK          |                     |                   |                  | 7-Aug-07  | 25                      | 2,715                | 16-Aug-07    | 9            | 977                   |
| 1,034    | WEBBS REFRESHMENTS                     | 10-Aug-07     | 162            | 162                 | 895,589  | CHECK          |                     |                   |                  | 4-Sep-07  | 25                      | 4,062                | 11-Sep-07    | 7            | 1,137                 |
| 1,035    | WELDING UNLIMITED INC                  | 30-Jun-07     | 8              | 8                   | 886,495  | CHECK          |                     |                   |                  | 25-Jul-07 | 25                      | 191                  | 3-Aug-07     | 9            | 69                    |
| 1,036    | WELDING UNLIMITED INC                  | 30-Jun-07     | 44             | 44                  | 886,495  | CHECK          |                     |                   |                  | 25-Jul-07 | 25                      | 1,093                | 3-Aug-07     | 9            | 393                   |
| 1,037    | WELDING UNLIMITED INC                  | 31-Aug-07     | 8              | 8                   | 899,263  | CHECK          |                     |                   |                  | 20-Sep-07 | 20                      | 153                  | 27-Sep-07    | 7            | 54                    |
| 1,038    | WELDING UNLIMITED INC                  | 31-Jul-07     | 8              | 8                   | 900,575  | CHECK          |                     |                   |                  | 25-Sep-07 | 56                      | 428                  | 1-Oct-07     | 6            | 46                    |
| 1,039    | WEST CHEVROLET INC                     | 31-May-07     | 38             | 38                  | 882,780  | CHECK          |                     |                   |                  | 11-Jul-07 | 41                      | 1,565                | 18-Jul-07    | 7            | 267                   |
| 1,040    | WEST CHEVROLET INC                     | 6-Aug-07      | 46             | 46                  | 899,265  | CHECK          |                     |                   |                  | 20-Sep-07 | 45                      | 2,061                | 27-Sep-07    | 7            | 321                   |
| 1,041    | WILLIAMSON COUNTY                      | 4-Sep-07      | 30             | 30                  | 899,270  | CHECK          |                     |                   |                  | 20-Sep-07 | 16                      | 480                  | 28-Sep-07    | 8            | 240                   |
| 1,042    | WILLIAMSON COUNTY FAIR ASSOCIATION INC | 7-Jul-07      | 5,000.00       | 5,000               | 886,027  | CHECK          |                     |                   |                  | 24-Jul-07 | 17                      | 85,000               | 6-Aug-07     | 13           | 65,000                |
| 1,043    | WILSON AND ASSOCIATES PC               | 29-Jun-07     | 1,430.00       | 1,430               | 886,501  | CHECK          |                     |                   |                  | 25-Jul-07 | 26                      | 37,180               | 1-Aug-07     | 7            | 10,010                |
| 1,044    | WIRELESS CONNECTION INC                | 10-Jul-07     | 98             | 98                  | 884,304  | CHECK          |                     |                   |                  | 18-Jul-07 | 8                       | 786                  | 25-Jul-07    | 7            | 688                   |
| 1,045    | WIRELESS CONNECTION INC                | 1-Aug-07      | 100            | 100                 | 893,540  | CHECK          | 1-Jul-07            | 1-Aug-07          | 07/16/07         | 27-Aug-07 | 42                      | 4,210                | 4-Sep-07     | 8            | 802                   |
| 1,046    | WIRELESS CONNECTION INC                | 6-Sep-07      | 98             | 98                  | 898,436  | CHECK          | 6-Aug-07            | 6-Sep-07          | 08/21/07         | 18-Sep-07 | 28                      | 2,750                | 26-Sep-07    | 8            | 786                   |
| 1,047    | WOLVERINE WORLD WIDE INC               | 9-Jul-07      | 104            | 104                 | 883,761  | CHECK          |                     |                   |                  | 16-Jul-07 | 7                       | 728                  | 23-Jul-07    | 7            | 728                   |
| 1,048    | WOLVERINE WORLD WIDE INC               | 9-Aug-07      | 82             | 82                  | 892,346  | CHECK          |                     |                   |                  | 20-Aug-07 | 11                      | 901                  | 30-Aug-07    | 10           | 819                   |
| 1,049    | WOLVERINE WORLD WIDE INC               | 5-Sep-07      | 593            | 593                 | 897,430  | CHECK          |                     |                   |                  | 12-Sep-07 | 7                       | 4,150                | 20-Sep-07    | 8            | 4,742                 |
| 1,050    | WOOD COMMUNICATION                     | 1-Jul-07      | 12             | 12                  | 884,541  | CHECK          | 20-Jun-07           | 20-Jul-07         | 07/05/07         | 18-Jul-07 | 13                      | 156                  | 25-Jul-07    | 7            | 84                    |
| 1,051    | WOOD COMMUNICATION                     | 1-Aug-07      | 12             | 12                  | 893,909  | CHECK          | 1-Jul-07            | 1-Aug-07          | 07/16/07         | 27-Aug-07 | 42                      | 505                  | 7-Sep-07     | 11           | 132                   |
| 1,052    | WOOD COMMUNICATION                     | 1-Sep-07      | 12             | 12                  | 898,670  | CHECK          | 1-Aug-07            | 1-Sep-07          | 08/16/07         | 18-Sep-07 | 33                      | 397                  | 24-Sep-07    | 6            | 72                    |
| 1,053    | Walker, Jimmy R                        | 31-Aug-07     | 1,859.09       | 158                 | 897,197  | CHECK          |                     |                   |                  | 11-Sep-07 | 11                      | 1,737                | 18-Sep-07    | 7            | 1,106                 |
| 1,054    | Walker, Jimmy R                        | 26-Sep-07     | 91             | 9                   | 902,028  | CHECK          |                     |                   |                  | 28-Sep-07 | 2                       | 18                   | 17-Oct-07    | 19           | 173                   |
| 1,055    | Waller, Gregory K (Greg)               | 25-Jul-07     | 2,269.36       | 130                 | 36,097   | Direct Deposit |                     |                   |                  | 26-Jul-07 | 1                       | 130                  | 27-Jul-07    | 1            | 130                   |
| 1,056    | Waller, Gregory K (Greg)               | 7-Sep-07      | 1,515.50       | 93                  | 37,410   | Direct Deposit |                     |                   |                  | 10-Sep-07 | 3                       | 280                  | 11-Sep-07    | 1            | 93                    |
| 1,057    | Waller, Gregory K (Greg)               | 7-Sep-07      | 501            | 276                 | 37,410   | Direct Deposit |                     |                   |                  | 10-Sep-07 | 3                       | 829                  | 11-Sep-07    | 1            | 276                   |
| 1,058    | Waller, Gregory K (Greg)               | 27-Sep-07     | 208            | 85                  | 38,048   | Direct Deposit |                     |                   |                  | 28-Sep-07 | 1                       | 85                   | 1-Oct-07     | 3            | 254                   |
| 1,059    | Walther, Douglas C (Doug)              | 30-Aug-07     | 835            | 835                 | 895,584  | CHECK          |                     |                   |                  | 4-Sep-07  | 5                       | 4,175                | 13-Sep-07    | 9            | 7,515                 |
| 1,060    | Walther, Douglas C (Doug)              | 6-Sep-07      | 545            | 545                 | 896,520  | CHECK          |                     |                   |                  | 7-Sep-07  | 1                       | 545                  | 19-Sep-07    | 12           | 6,538                 |
| 1,061    | XEROX CORPORATION                      | 1-Jul-07      | 120            | 120                 | 884,546  | CHECK          |                     |                   |                  | 18-Jul-07 | 17                      | 2,037                | 23-Jul-07    | 5            | 599                   |
| 1,062    | XEROX CORPORATION                      | 3-Oct-06      | 249            | 249                 | 893,426  | CHECK          |                     |                   |                  | 24-Aug-07 | 325                     | 80,902               | 6-Sep-07     | 13           | 3,236                 |
| 1,063    | XEROX CORPORATION                      | 19-Dec-06     | 575            | 575                 | 893,427  | CHECK          |                     |                   |                  | 24-Aug-07 | 248                     | 142,588              | 4-Sep-07     | 11           | 6,324                 |
| 1,064    | XEROX CORPORATION                      | 2-Aug-07      | 145            | 145                 | 893,428  | CHECK          |                     |                   |                  | 24-Aug-07 | 22                      | 3,186                | 31-Aug-07    | 7            | 1,014                 |
| 1,065    | XEROX CORPORATION                      | 1-Aug-07      | 184            | 184                 | 893,429  | CHECK          |                     |                   |                  | 24-Aug-07 | 23                      | 4,237                | 4-Sep-07     | 11           | 2,027                 |
| 1,066    | XEROX CORPORATION                      | 4-Aug-07      | (95)           | (95)                | 893,429  | CHECK          |                     |                   |                  | 24-Aug-07 | 20                      | (1,907)              | 4-Sep-07     | 11           | (1,049)               |
| 1,067    | XEROX CORPORATION                      | 20-Jul-07     | 592            | 592                 | 893,912  | CHECK          |                     |                   |                  | 27-Aug-07 | 38                      | 22,479               | 4-Sep-07     | 8            | 4,732                 |
| 1,068    | XEROX CORPORATION                      | 1-Oct-06      | 121            | 121                 | 893,915  | CHECK          |                     |                   |                  | 27-Aug-07 | 330                     | 40,009               | 4-Sep-07     | 8            | 970                   |
| 1,069    | XEROX CORPORATION                      | 1-Jan-07      | 122            | 122                 | 893,915  | CHECK          |                     |                   |                  | 27-Aug-07 | 238                     | 29,124               | 4-Sep-07     | 8            | 979                   |
| 1,070    | XEROX CORPORATION                      | 1-Apr-07      | 120            | 120                 | 893,915  | CHECK          |                     |                   |                  | 27-Aug-07 | 148                     | 17,738               | 4-Sep-07     | 8            | 959                   |
| 1,071    | XEROX CORPORATION                      | 1-Feb-07      | 87             | 87                  | 893,916  | CHECK          |                     |                   |                  | 27-Aug-07 | 207                     | 18,021               | 4-Sep-07     | 8            | 696                   |
| 1,072    | XEROX CORPORATION                      | 6-Dec-06      | 72             | 72                  | 893,916  | CHECK          |                     |                   |                  | 27-Aug-07 | 264                     | 19,034               | 4-Sep-07     | 8            | 577                   |
| 1,073    | XEROX CORPORATION                      | 1-Jan-07      | 72             | 72                  | 893,916  | CHECK          |                     |                   |                  | 27-Aug-07 | 238                     | 17,160               | 4-Sep-07     | 8            | 577                   |
| 1,074    | XEROX CORPORATION                      | 1-Oct-06      | 71             | 71                  | 893,916  | CHECK          |                     |                   |                  | 27-Aug-07 | 330                     | 23,499               | 4-Sep-07     | 8            | 570                   |
| 1,075    | XEROX CORPORATION                      | 6-Dec-06      | 21             | 21                  | 893,916  | CHECK          |                     |                   |                  | 27-Aug-07 | 264                     | 5,647                | 4-Sep-07     | 8            | 171                   |

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| Line No. | Vendor                               | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |   | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - (j or b) | m = (f or l)         |              |              |                       |
| 1,076    | XEROX CORPORATION                    |   | 1-Sep-07     | 120            | 120                 | 898,674 | CHECK        |                     |           |                  | 18-Sep-07 | 17               | 2,037                | 24-Sep-07    | 6            | 719                   |
| 1,077    | XEROX CORPORATION                    |   | 9-Feb-07     | 279            | 279                 | 898,676 | CHECK        |                     |           |                  | 18-Sep-07 | 221              | 61,736               | 26-Sep-07    | 8            | 2,235                 |
| 1,078    | YOUNGWATER LLC                       |   | 29-Jun-07    | 16             | 16                  | 881,871 | CHECK        |                     |           |                  | 6-Jul-07  | 7                | 115                  | 3-Aug-07     | 28           | 458                   |
| 1,079    | YOUNGWATER LLC                       |   | 16-Jul-07    | 26             | 26                  | 883,290 | CHECK        |                     |           |                  | 20-Jul-07 | 4                | 103                  | 3-Aug-07     | 14           | 360                   |
| 1,080    | YOUNGWATER LLC                       |   | 30-Jul-07    | 32             | 32                  | 888,755 | CHECK        |                     |           |                  | 2-Aug-07  | 3                | 95                   | 13-Aug-07    | 11           | 349                   |
| 1,081    | YOUNGWATER LLC                       |   | 15-Aug-07    | 87             | 87                  | 892,890 | CHECK        |                     |           |                  | 22-Aug-07 | 7                | 610                  | 10-Sep-07    | 19           | 1,656                 |
| 1,082    | YOUNGWATER LLC                       |   | 27-Aug-07    | 33             | 33                  | 896,254 | CHECK        |                     |           |                  | 6-Sep-07  | 10               | 334                  | 1-Oct-07     | 25           | 835                   |
| 1,083    | YOUNGWATER LLC                       |   | 11-Sep-07    | 24             | 24                  | 899,274 | CHECK        |                     |           |                  | 20-Sep-07 | 9                | 216                  | 19-Oct-07    | 29           | 697                   |
| 1,084    | YOUNGWATER LLC                       |   | 26-Sep-07    | 60             | 60                  | 902,047 | CHECK        |                     |           |                  | 28-Sep-07 | 2                | 120                  | 19-Oct-07    | 21           | 1,265                 |
| 1,085    | ACTION TERMITE AND PEST CONTROL LLC  |   | 1-Oct-07     | 45             | 45                  | 902,647 | CHECK        |                     |           |                  | 2-Oct-07  | 1                | 45                   | 15-Oct-07    | 13           | 585                   |
| 1,086    | ADKINS ENGINEERING                   |   | 4-Sep-07     | 4,029.20       | 4,029               | 902,085 | CHECK        |                     |           |                  | 1-Oct-07  | 27               | 108,788              | 9-Oct-07     | 8            | 32,234                |
| 1,087    | AIRGAS MID AMERICA INC               |   | 24-Sep-07    | 29             | 29                  | 907,459 | CHECK        |                     |           |                  | 19-Oct-07 | 25               | 714                  | 29-Oct-07    | 10           | 285                   |
| 1,088    | AIRGAS MID AMERICA INC               |   | 30-Sep-07    | 55             | 55                  | 908,878 | CHECK        |                     |           |                  | 25-Oct-07 | 25               | 1,376                | 31-Oct-07    | 6            | 330                   |
| 1,089    | AIRGAS MID AMERICA INC               |   | 2-Oct-07     | 30             | 30                  | 909,700 | CHECK        |                     |           |                  | 30-Oct-07 | 28               | 844                  | 8-Nov-07     | 9            | 271                   |
| 1,090    | ALL AMERICAN ADVERTISING INC         |   | 21-Sep-07    | 10,000.00      | 10,000              | 906,145 | CHECK        |                     |           |                  | 16-Oct-07 | 25               | 250,000              | 29-Oct-07    | 13           | 130,000               |
| 1,091    | ALLEN AND PRICE INC                  |   | 30-May-07    | 216            | 216                 | 905,531 | CHECK        |                     |           |                  | 12-Oct-07 | 135              | 29,129               | 26-Nov-07    | 45           | 9,710                 |
| 1,092    | ALLIED WASTE SERVICES                |   | 25-Sep-07    | 340            | 340                 | 903,060 | CHECK        |                     |           |                  | 3-Oct-07  | 8                | 2,716                | 11-Oct-07    | 8            | 2,716                 |
| 1,093    | ALLIED WASTE SERVICES                |   | 25-Sep-07    | 112            | 112                 | 903,403 | CHECK        |                     |           |                  | 4-Oct-07  | 9                | 1,008                | 17-Oct-07    | 13           | 1,456                 |
| 1,094    | ALLIED WASTE SERVICES                |   | 25-Sep-07    | 262            | 262                 | 903,736 | CHECK        |                     |           |                  | 5-Oct-07  | 10               | 2,620                | 15-Oct-07    | 10           | 2,620                 |
| 1,095    | AMERICAN BEVERAGE COFFEE AND WATER I |   | 15-Oct-07    | 44             | 44                  | 907,780 | CHECK        |                     |           |                  | 22-Oct-07 | 7                | 306                  | 5-Nov-07     | 14           | 611                   |
| 1,096    | AON RISK SERVICES OF TEXAS INC       |   | 12-Oct-07    | 100            | 100                 | 909,973 | CHECK        |                     |           |                  | 31-Oct-07 | 19               | 1,900                | 8-Nov-07     | 8            | 800                   |
| 1,097    | AON RISK SERVICES OF TEXAS INC       |   | 28-Oct-07    | 200            | 200                 | 910,013 | CHECK        |                     |           |                  | 31-Oct-07 | 8                | 1,600                | 8-Nov-07     | 8            | 1,600                 |
| 1,098    | APPALACHIAN ELECTRIC COOPERATIVE     |   | 18-Sep-07    | 22             | 22                  | 904,168 | CHECK        | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 8-Oct-07  | 36               | 791                  | 17-Oct-07    | 9            | 198                   |
| 1,099    | APPALACHIAN ELECTRIC COOPERATIVE     |   | 26-Sep-07    | 20             | 20                  | 904,168 | CHECK        | 26-Aug-07           | 26-Sep-07 | 09/10/07         | 8-Oct-07  | 28               | 552                  | 17-Oct-07    | 9            | 177                   |
| 1,100    | APPALACHIAN ELECTRIC COOPERATIVE     |   | 26-Sep-07    | 18             | 18                  | 904,168 | CHECK        | 26-Aug-07           | 26-Sep-07 | 09/10/07         | 8-Oct-07  | 28               | 515                  | 17-Oct-07    | 9            | 166                   |
| 1,101    | APPALACHIAN ELECTRIC COOPERATIVE     |   | 17-Oct-07    | 21             | 21                  | 910,014 | CHECK        | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 31-Oct-07 | 29               | 606                  | 8-Nov-07     | 8            | 167                   |
| 1,102    | APPALACHIAN POWER COMPANY            |   | 25-Sep-07    | 10             | 10                  | 903,067 | CHECK        | 25-Aug-07           | 25-Sep-07 | 09/09/07         | 3-Oct-07  | 24               | 238                  | 11-Oct-07    | 8            | 79                    |
| 1,103    | APPALACHIAN POWER COMPANY            |   | 25-Sep-07    | 50             | 50                  | 903,067 | CHECK        | 25-Aug-07           | 25-Sep-07 | 09/09/07         | 3-Oct-07  | 24               | 1,203                | 11-Oct-07    | 8            | 401                   |
| 1,104    | APPALACHIAN POWER COMPANY            |   | 25-Sep-07    | 25             | 25                  | 903,067 | CHECK        | 25-Aug-07           | 25-Sep-07 | 09/09/07         | 3-Oct-07  | 24               | 600                  | 11-Oct-07    | 8            | 200                   |
| 1,105    | APPALACHIAN POWER COMPANY            |   | 25-Sep-07    | 9              | 9                   | 903,067 | CHECK        | 25-Aug-07           | 25-Sep-07 | 09/09/07         | 3-Oct-07  | 24               | 223                  | 11-Oct-07    | 8            | 74                    |
| 1,106    | APPALACHIAN POWER COMPANY            |   | 25-Sep-07    | 25             | 25                  | 903,067 | CHECK        | 25-Aug-07           | 25-Sep-07 | 09/09/07         | 3-Oct-07  | 24               | 592                  | 11-Oct-07    | 8            | 197                   |
| 1,107    | APPALACHIAN POWER COMPANY            |   | 17-Oct-07    | 27             | 27                  | 908,234 | CHECK        | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 23-Oct-07 | 21               | 560                  | 1-Nov-07     | 9            | 240                   |
| 1,108    | APPALACHIAN POWER COMPANY            |   | 17-Oct-07    | 17             | 17                  | 908,234 | CHECK        | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 23-Oct-07 | 21               | 564                  | 1-Nov-07     | 9            | 242                   |
| 1,109    | APPALACHIAN POWER COMPANY            |   | 17-Oct-07    | 23             | 23                  | 908,234 | CHECK        | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 23-Oct-07 | 21               | 350                  | 1-Nov-07     | 9            | 150                   |
| 1,110    | APPALACHIAN POWER COMPANY            |   | 17-Oct-07    | 12             | 12                  | 909,706 | CHECK        | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 23-Oct-07 | 21               | 475                  | 1-Nov-07     | 9            | 204                   |
| 1,111    | APPALACHIAN POWER COMPANY            |   | 24-Oct-07    | 10             | 10                  | 909,706 | CHECK        | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 30-Oct-07 | 6                | 72                   | 8-Nov-07     | 9            | 107                   |
| 1,112    | APPALACHIAN POWER COMPANY            |   | 24-Oct-07    | 24             | 24                  | 909,706 | CHECK        | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 30-Oct-07 | 21               | 210                  | 8-Nov-07     | 9            | 90                    |
| 1,113    | APPALACHIAN POWER COMPANY            |   | 24-Oct-07    | 9              | 9                   | 909,706 | CHECK        | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 30-Oct-07 | 21               | 494                  | 8-Nov-07     | 9            | 212                   |
| 1,114    | APPALACHIAN POWER COMPANY            |   | 24-Oct-07    | 22             | 22                  | 909,706 | CHECK        | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 30-Oct-07 | 21               | 195                  | 8-Nov-07     | 9            | 84                    |
| 1,115    | APPALACHIAN POWER COMPANY            |   | 24-Oct-07    | 345            | 345                 | 903,744 | CHECK        | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 30-Oct-07 | 21               | 466                  | 8-Nov-07     | 9            | 200                   |
| 1,116    | ARAMARK SERVICES INC                 |   | 25-Sep-07    | 384            | 384                 | 906,156 | CHECK        |                     |           |                  | 5-Oct-07  | 10               | 3,445                | 18-Oct-07    | 13           | 4,479                 |
| 1,117    | ARAMARK SERVICES INC                 |   | 29-Sep-07    | 37             | 37                  | 903,070 | CHECK        |                     |           |                  | 16-Oct-07 | 17               | 6,528                | 1-Nov-07     | 16           | 6,144                 |
| 1,118    | ARCH WIRELESS OPERATING CO INC       |   | 19-Sep-07    | 37             | 37                  | 903,070 | CHECK        |                     |           |                  | 3-Oct-07  | 14               | 517                  | 11-Oct-07    | 8            | 295                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or d)</i>  |              |              |                       |
| 1,119    | ARROW EXTERMINATORS INC              | 3-Sep-07     | 29             | 29                  | 905,539  | CHECK          | 3-Aug-07            | 3-Sep-07  | 08/18/07         | 12-Oct-07 | 55                      | 1,595                | 22-Oct-07    | 10           | 290                   |
| 1,120    | ARROW EXTERMINATORS INC              | 11-Oct-07    | 29             | 29                  | 906,160  | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 16-Oct-07 | 20                      | 580                  | 24-Oct-07    | 8            | 232                   |
| 1,121    | ARROW EXTERMINATORS INC              | 11-Oct-07    | 29             | 29                  | 906,160  | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 16-Oct-07 | 20                      | 580                  | 24-Oct-07    | 8            | 232                   |
| 1,122    | AT&T                                 | 19-Sep-07    | 148,178.43     | 1,029               | 904,921  | CHECK          | 29-Aug-07           | 29-Sep-07 | 09/13/07         | 16-Oct-07 | 33                      | 2,963                | 25-Oct-07    | 9            | 808                   |
| 1,123    | AT&T                                 | 29-Sep-07    | 29,475.21      | 1,752               | 908,623  | CHECK          | 29-Aug-07           | 29-Sep-07 | 09/13/07         | 16-Oct-07 | 33                      | 2,963                | 25-Oct-07    | 9            | 808                   |
| 1,124    | AT&T                                 | 1-Sep-07     | 175            | 59                  | 38,728   | Direct Deposit |                     |           |                  | 24-Oct-07 | 53                      | 92,830               | 31-Oct-07    | 7            | 12,261                |
| 1,125    | Anderson, Richard (Stacey)           | 19-Oct-07    | 663            | 663                 | 907,483  | CHECK          |                     |           |                  | 22-Oct-07 | 3                       | 178                  | 23-Oct-07    | 1            | 59                    |
| 1,126    | BAKER DONELSON BEARMAN AND CALDWEL   | 17-Sep-07    | 1,193.20       | 1,193               | 907,483  | CHECK          |                     |           |                  | 19-Oct-07 | 32                      | 21,200               | 1-Nov-07     | 13           | 8,613                 |
| 1,127    | BAKER DONELSON BEARMAN AND CALDWEL   | 17-Sep-07    | 259,532.44     | 803                 | 33,830   | WIRE           |                     |           |                  | 19-Oct-07 | 32                      | 38,182               | 1-Nov-07     | 13           | 15,512                |
| 1,128    | BLC CORPORATION                      | 17-Oct-07    | 792            | 792                 | 902,058  | CHECK          |                     |           |                  | 17-Oct-07 | -                       | 0                    | 17-Oct-07    | 0            | -                     |
| 1,129    | BLOUNT COUNTY CLERK                  | 25-Sep-07    | 726            | 726                 | 902,136  | CHECK          |                     |           |                  | 1-Oct-07  | 6                       | 4,754                | 17-Oct-07    | 16           | 12,676                |
| 1,130    | BOB LILLY PROFESSIONAL PROMO         | 6-Sep-07     | 307            | 307                 | 905,796  | CHECK          |                     |           |                  | 1-Oct-07  | 25                      | 13,620               | 9-Oct-07     | 8            | 4,358                 |
| 1,131    | BOB LILLY PROFESSIONAL PROMO         | 19-Sep-07    | 584            | 584                 | 907,803  | CHECK          |                     |           |                  | 15-Oct-07 | 26                      | 7,992                | 24-Oct-07    | 9            | 2,766                 |
| 1,132    | BOB LILLY PROFESSIONAL PROMO         | 25-Sep-07    | 54             | 54                  | 904,190  | CHECK          |                     |           |                  | 22-Oct-07 | 27                      | 15,773               | 31-Oct-07    | 9            | 5,258                 |
| 1,133    | BREAKTIME COFFEE SERVICE             | 11-Sep-07    | 725            | 725                 | 908,639  | CHECK          |                     |           |                  | 8-Oct-07  | 27                      | 1,464                | 19-Oct-07    | 11           | 597                   |
| 1,134    | BRIGHT TRACEY                        | 29-Sep-07    | 15             | 15                  | 904,578  | CHECK          |                     |           |                  | 24-Oct-07 | 25                      | 18,125               | 30-Oct-07    | 6            | 4,350                 |
| 1,135    | BRISTOL TENNESSEE ELECTRIC SYS       | 3-Oct-07     | 15             | 15                  | 904,578  | CHECK          | 3-Sep-07            | 3-Oct-07  | 09/18/07         | 9-Oct-07  | 21                      | 315                  | 16-Oct-07    | 7            | 105                   |
| 1,136    | BRISTOL TENNESSEE ELECTRIC SYS       | 1-Oct-07     | 18             | 18                  | 906,172  | CHECK          | 1-Sep-07            | 1-Oct-07  | 09/16/07         | 9-Oct-07  | 23                      | 345                  | 16-Oct-07    | 7            | 105                   |
| 1,137    | BRISTOL TENNESSEE ELECTRIC SYS       | 24-Sep-07    | 17             | 17                  | 902,141  | CHECK          | 24-Aug-07           | 24-Sep-07 | 09/08/07         | 16-Oct-07 | 38                      | 681                  | 23-Oct-07    | 7            | 125                   |
| 1,138    | BRISTOL VIRGINIA UTILITIES BOARD     | 14-Sep-07    | 25             | 25                  | 902,141  | CHECK          | 14-Aug-07           | 14-Sep-07 | 08/29/07         | 1-Oct-07  | 33                      | 545                  | 11-Oct-07    | 10           | 165                   |
| 1,139    | BRISTOL VIRGINIA UTILITIES BOARD     | 14-Sep-07    | 15             | 15                  | 903,084  | CHECK          | 14-Aug-07           | 14-Sep-07 | 08/29/07         | 1-Oct-07  | 33                      | 830                  | 11-Oct-07    | 10           | 252                   |
| 1,140    | BRISTOL VIRGINIA UTILITIES BOARD     | 20-Sep-07    | 44             | 44                  | 904,721  | CHECK          | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 3-Oct-07  | 29                      | 435                  | 11-Oct-07    | 8            | 120                   |
| 1,141    | BRISTOL VIRGINIA UTILITIES BOARD     | 26-Sep-07    | 48             | 48                  | 909,729  | CHECK          | 26-Aug-07           | 26-Sep-07 | 09/10/07         | 10-Oct-07 | 30                      | 1,334                | 18-Oct-07    | 8            | 356                   |
| 1,142    | BRISTOL VIRGINIA UTILITIES BOARD     | 18-Oct-07    | 3,500.00       | 3,316               | 902,148  | CHECK          | 18-Sep-07           | 18-Oct-07 | 10/03/07         | 30-Oct-07 | 27                      | 1,292                | 8-Nov-07     | 9            | 431                   |
| 1,143    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-Oct-07     | 220            | 220                 | 38,057   | Direct Deposit |                     |           |                  | 1-Oct-07  | -                       | 0                    | 15-Oct-07    | 14           | 46,423                |
| 1,144    | Barnett, Lloyd D (Dee)               | 27-Sep-07    | 915            | 153                 | 38,162   | Direct Deposit |                     |           |                  | 1-Oct-07  | 4                       | 881                  | 2-Oct-07     | 1            | 220                   |
| 1,145    | Bertotti, Daniel P                   | 28-Sep-07    | 195            | 195                 | 902,139  | CHECK          |                     |           |                  | 2-Oct-07  | 4                       | 612                  | 3-Oct-07     | 1            | 153                   |
| 1,146    | Brewer, Trevor W                     | 24-Sep-07    | 486            | 170                 | 902,690  | CHECK          |                     |           |                  | 1-Oct-07  | 7                       | 1,366                | 15-Oct-07    | 14           | 2,733                 |
| 1,147    | Brown, Michael T (Tim)               | 28-Sep-07    | 415            | 415                 | 38,521   | Direct Deposit |                     |           |                  | 2-Oct-07  | 4                       | 681                  | 15-Oct-07    | 13           | 2,213                 |
| 1,148    | Burke, Jerry W                       | 4-Oct-07     | 22,664.99      | 15,380              | 902,152  | CHECK          |                     |           |                  | 10-Oct-07 | 6                       | 2,489                | 11-Oct-07    | 1            | 415                   |
| 1,149    | C AND F PROPERTIES                   | 1-Oct-07     | 20             | 20                  | 906,533  | CHECK          |                     |           |                  | 1-Oct-07  | -                       | 0                    | 9-Oct-07     | 8            | 123,044               |
| 1,150    | CHAMBER OF COMMERCE                  | 25-Sep-07    | 65             | 65                  | 909,108  | CHECK          |                     |           |                  | 17-Oct-07 | 22                      | 429                  | 13-Nov-07    | 27           | 527                   |
| 1,151    | CITIZEN TRIBUNE                      | 1-Oct-07     | 25             | 25                  | 906,489  | CHECK          |                     |           |                  | 26-Oct-07 | 25                      | 1,625                | 7-Nov-07     | 12           | 780                   |
| 1,152    | CITY OF ALCOA                        | 28-Sep-07    | 13             | 13                  | 906,536  | CHECK          | 1-Sep-07            | 1-Oct-07  | 09/16/07         | 17-Oct-07 | 31                      | 766                  | 26-Oct-07    | 9            | 222                   |
| 1,153    | CITY OF ALCOA                        | 1-Oct-07     | 27             | 27                  | 906,536  | CHECK          | 28-Aug-07           | 28-Sep-07 | 09/12/07         | 17-Oct-07 | 35                      | 440                  | 26-Oct-07    | 9            | 113                   |
| 1,154    | CITY OF ALCOA                        | 9-Oct-07     | 29             | 29                  | 908,284  | CHECK          | 1-Sep-07            | 1-Oct-07  | 09/16/07         | 17-Oct-07 | 31                      | 834                  | 26-Oct-07    | 9            | 242                   |
| 1,155    | CITY OF ALCOA                        | 30-Sep-07    | 45             | 45                  | 904,592  | CHECK          | 9-Sep-07            | 9-Oct-07  | 09/24/07         | 23-Oct-07 | 29                      | 831                  | 2-Nov-07     | 10           | 287                   |
| 1,156    | CITY OF FRANKLIN TN                  | 30-Sep-07    | 80             | 80                  | 904,592  | CHECK          | 31-Aug-07           | 30-Sep-07 | 09/15/07         | 9-Oct-07  | 24                      | 1,085                | 19-Oct-07    | 10           | 452                   |
| 1,157    | CITY OF FRANKLIN TN                  | 28-Sep-07    | 7              | 7                   | 904,592  | CHECK          | 28-Aug-07           | 28-Sep-07 | 09/12/07         | 9-Oct-07  | 27                      | 2,150                | 19-Oct-07    | 10           | 796                   |
| 1,158    | CITY OF FRANKLIN TN                  | 30-Sep-07    | 15             | 15                  | 904,592  | CHECK          | 31-Aug-07           | 30-Sep-07 | 09/15/07         | 9-Oct-07  | 24                      | 169                  | 19-Oct-07    | 10           | 71                    |
| 1,159    | CITY OF FRANKLIN TN                  | 28-Sep-07    | 83             | 83                  | 907,508  | CHECK          | 28-Aug-07           | 28-Sep-07 | 09/12/07         | 9-Oct-07  | 27                      | 409                  | 19-Oct-07    | 10           | 151                   |
| 1,160    | CITY OF FRANKLIN TN                  | 15-Oct-07    | 320            | 320                 | 904,598  | CHECK          | 15-Sep-07           | 15-Oct-07 | 09/30/07         | 19-Oct-07 | 19                      | 1,581                | 29-Oct-07    | 10           | 832                   |
| 1,161    | CITY OF MARYVILLE UTILITIES          | 2-Oct-07     | 320            | 320                 | 904,598  | CHECK          | 2-Sep-07            | 2-Oct-07  | 09/17/07         | 9-Oct-07  | 22                      | 7,034                | 19-Oct-07    | 10           | 3,197                 |

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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or b)</i>  |              |              |                       |
| 1,162    | CITY OF MARYVILLE UTILITIES         | 7-Oct-07     | 19             | 19                  | 906,200  | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 16-Oct-07 | 20                      | 385                  | 26-Oct-07    | 10           | 193                   |
| 1,163    | CITY OF MARYVILLE UTILITIES         | 11-Oct-07    | 56             | 56                  | 906,200  | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 16-Oct-07 | 20                      | 1,113                | 26-Oct-07    | 10           | 557                   |
| 1,164    | CITY OF MARYVILLE UTILITIES         | 12-Oct-07    | 623            | 623                 | 907,511  | CHECK          | 12-Sep-07           | 12-Oct-07 | 09/27/07         | 19-Oct-07 | 22                      | 13,706               | 1-Nov-07     | 13           | 8,099                 |
| 1,165    | CITY OF SPRING HILL, TN             | 28-Sep-07    | 370            | 370                 | 906,208  | CHECK          | 28-Aug-07           | 28-Sep-07 | 09/12/07         | 16-Oct-07 | 34                      | 12,579               | 24-Oct-07    | 8            | 2,960                 |
| 1,166    | CITY OF UNION CITY                  | 9-Oct-07     | 147            | 147                 | 906,209  | CHECK          | 9-Sep-07            | 9-Oct-07  | 09/24/07         | 16-Oct-07 | 22                      | 3,224                | 25-Oct-07    | 9            | 1,319                 |
| 1,167    | COFFMAN OIL CO INC                  | 9-Oct-07     | 770            | 770                 | 906,213  | CHECK          |                     |           |                  | 16-Oct-07 | 7                       | 5,590                | 24-Oct-07    | 8            | 6,160                 |
| 1,168    | COLLINS INSTALLATIONS AND SERVICE   | 16-Oct-07    | 40             | 40                  | 909,170  | CHECK          |                     |           |                  | 26-Oct-07 | 10                      | 400                  | 6-Nov-07     | 11           | 440                   |
| 1,169    | COLUMBIA POWER AND WATER SYSTEMS    | 29-Sep-07    | 19             | 19                  | 902,204  | CHECK          | 29-Aug-07           | 29-Sep-07 | 09/13/07         | 1-Oct-07  | 18                      | 350                  | 9-Oct-07     | 8            | 156                   |
| 1,170    | COLUMBIA POWER AND WATER SYSTEMS    | 29-Sep-07    | 1,562.65       | 1,563               | 902,204  | CHECK          | 29-Aug-07           | 29-Sep-07 | 09/13/07         | 1-Oct-07  | 18                      | 28,128               | 9-Oct-07     | 8            | 12,501                |
| 1,171    | COLUMBIA POWER AND WATER SYSTEMS    | 8-Oct-07     | 23             | 23                  | 904,606  | CHECK          | 8-Sep-07            | 8-Oct-07  | 09/23/07         | 9-Oct-07  | 16                      | 374                  | 17-Oct-07    | 8            | 187                   |
| 1,172    | COLUMBIA POWER AND WATER SYSTEMS    | 8-Oct-07     | 19             | 19                  | 904,606  | CHECK          | 8-Sep-07            | 8-Oct-07  | 09/23/07         | 9-Oct-07  | 16                      | 311                  | 17-Oct-07    | 8            | 156                   |
| 1,173    | COLUMBIA POWER AND WATER SYSTEMS    | 8-Oct-07     | 22             | 22                  | 904,606  | CHECK          | 8-Sep-07            | 8-Oct-07  | 09/23/07         | 9-Oct-07  | 16                      | 354                  | 17-Oct-07    | 8            | 177                   |
| 1,174    | COLUMBIA POWER AND WATER SYSTEMS    | 29-Oct-07    | 1,339.34       | 1,339               | 909,753  | CHECK          | 29-Sep-07           | 29-Oct-07 | 10/14/07         | 30-Oct-07 | 16                      | 21,429               | 6-Nov-07     | 7            | 9,375                 |
| 1,175    | COLUMBIA POWER AND WATER SYSTEMS    | 29-Oct-07    | 19             | 19                  | 909,753  | CHECK          | 29-Sep-07           | 29-Oct-07 | 10/14/07         | 30-Oct-07 | 16                      | 311                  | 6-Nov-07     | 7            | 136                   |
| 1,176    | COMCAST CABLEVISION                 | 28-Sep-07    | 71             | 68                  | 904,955  | CHECK          | 28-Aug-07           | 28-Sep-07 | 09/12/07         | 10-Oct-07 | 28                      | 1,907                | 25-Oct-07    | 15           | 1,022                 |
| 1,177    | COMMUNITY JANITORIAL SERVICE        | 20-Oct-07    | 1,850.00       | 1,850               | 909,758  | CHECK          |                     |           |                  | 30-Oct-07 | 10                      | 18,500               | 7-Nov-07     | 8            | 14,800                |
| 1,178    | COOKS PEST CONTROL                  | 25-Sep-07    | 73             | 73                  | 906,545  | CHECK          |                     |           |                  | 17-Oct-07 | 22                      | 1,606                | 29-Oct-07    | 12           | 876                   |
| 1,179    | CUMBERLAND ELECTRONICS INC          | 14-Sep-07    | 1,222.54       | 278                 | 904,617  | CHECK          |                     |           |                  | 9-Oct-07  | 25                      | 6,946                | 16-Oct-07    | 7            | 1,945                 |
| 1,180    | Childers, Patricia D                | 4-Oct-07     | 606            | 148                 | 38,402   | Direct Deposit |                     |           |                  | 5-Oct-07  | 1                       | 148                  | 7-Oct-07     | 2            | 296                   |
| 1,181    | Collins, Dale                       | 22-Oct-07    | 1,632.47       | 1,143               | 908,653  | CHECK          |                     |           |                  | 24-Oct-07 | 2                       | 2,285                | 8-Nov-07     | 15           | 17,141                |
| 1,182    | Cox, Bobby W                        | 3-Oct-07     | 255            | 82                  | 38,351   | Direct Deposit |                     |           |                  | 4-Oct-07  | 1                       | 82                   | 5-Oct-07     | 1            | 82                    |
| 1,183    | DAILY NEWS JOURNAL                  | 1-Oct-07     | 15             | 15                  | 909,183  | CHECK          | 1-Sep-07            | 1-Oct-07  | 09/16/07         | 26-Oct-07 | 40                      | 606                  | 5-Nov-07     | 10           | 152                   |
| 1,184    | DAILY NEWS JOURNAL                  | 30-Sep-07    | 523            | 523                 | 909,764  | CHECK          |                     |           |                  | 30-Oct-07 | 30                      | 15,704               | 7-Nov-07     | 8            | 4,188                 |
| 1,185    | DEERE CREDIT INC                    | 15-Oct-07    | 141,862.77     | 1,827               | 33,808   | WIRE           |                     |           |                  | 12-Oct-07 | (3)                     | (5,482)              | 12-Oct-07    | 0            | -                     |
| 1,186    | DEPRECIATION SPECIALTY RESOURCES    | 7-Sep-07     | 8,600.00       | 4,000               | 902,743  | CHECK          |                     |           |                  | 2-Oct-07  | 25                      | 100,000              | 9-Oct-07     | 7            | 28,000                |
| 1,187    | DEPRECIATION SPECIALTY RESOURCES    | 6-Oct-07     | 1,925.46       | 400                 | 910,060  | CHECK          |                     |           |                  | 31-Oct-07 | 25                      | 10,000               | 7-Nov-07     | 7            | 2,800                 |
| 1,188    | DIRECTV                             | 27-Sep-07    | 111            | 111                 | 904,260  | CHECK          | 27-Aug-07           | 27-Sep-07 | 09/11/07         | 8-Oct-07  | 27                      | 2,996                | 5-Nov-07     | 28           | 3,107                 |
| 1,189    | DITCH WITCH INC                     | 1-Oct-07     | 25,990.59      | 25,991              | 902,237  | CHECK          |                     |           |                  | 1-Oct-07  | -                       | 0                    | 11-Oct-07    | 10           | 259,906               |
| 1,190    | DOCTORS CARE                        | 1-Oct-07     | 50             | 50                  | 905,591  | CHECK          |                     |           |                  | 12-Oct-07 | 11                      | 550                  | 29-Oct-07    | 17           | 850                   |
| 1,191    | DODSON PEST CONTROL                 | 21-Sep-07    | 25             | 25                  | 904,627  | CHECK          | 21-Aug-07           | 21-Sep-07 | 09/05/07         | 9-Oct-07  | 34                      | 850                  | 17-Oct-07    | 8            | 200                   |
| 1,192    | DREAM CLEAN INC                     | 25-Sep-07    | 1,315.00       | 1,315               | 902,749  | CHECK          |                     |           |                  | 2-Oct-07  | 7                       | 9,205                | 10-Oct-07    | 8            | 10,520                |
| 1,193    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 24-Sep-07    | 18             | 18                  | 902,250  | CHECK          | 24-Aug-07           | 24-Sep-07 | 09/08/07         | 1-Oct-07  | 23                      | 420                  | 11-Oct-07    | 10           | 182                   |
| 1,194    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 15-Oct-07    | 14             | 14                  | 908,323  | CHECK          | 15-Sep-07           | 15-Oct-07 | 09/30/07         | 23-Oct-07 | 23                      | 332                  | 31-Oct-07    | 8            | 115                   |
| 1,195    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 24-Oct-07    | 18             | 18                  | 909,774  | CHECK          | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 30-Oct-07 | 21                      | 385                  | 8-Nov-07     | 9            | 165                   |
| 1,196    | Duckett, Clifford M (Mike)          | 28-Sep-07    | 664            | 112                 | 902,753  | CHECK          |                     |           |                  | 2-Oct-07  | 4                       | 447                  | 10-Oct-07    | 8            | 893                   |
| 1,197    | EAST TENNESSEE STATE UNIVERSITY     | 18-Oct-07    | 12,500.00      | 6,250               | 907,759  | CHECK          |                     |           |                  | 22-Oct-07 | 4                       | 25,000               | 8-Nov-07     | 17           | 106,250               |
| 1,198    | ELIZABETHTON ELECTRIC SYSTEM        | 19-Sep-07    | 18             | 18                  | 902,259  | CHECK          | 19-Aug-07           | 19-Sep-07 | 09/03/07         | 1-Oct-07  | 28                      | 501                  | 10-Oct-07    | 9            | 161                   |
| 1,199    | ELIZABETHTON ELECTRIC SYSTEM        | 24-Sep-07    | 35             | 35                  | 903,168  | CHECK          | 24-Aug-07           | 24-Sep-07 | 09/08/07         | 3-Oct-07  | 25                      | 878                  | 11-Oct-07    | 8            | 281                   |
| 1,200    | ELIZABETHTON ELECTRIC SYSTEM        | 25-Sep-07    | 22             | 22                  | 903,495  | CHECK          | 25-Aug-07           | 25-Sep-07 | 09/09/07         | 4-Oct-07  | 25                      | 550                  | 12-Oct-07    | 8            | 176                   |
| 1,201    | ELIZABETHTON ELECTRIC SYSTEM        | 18-Oct-07    | 17             | 17                  | 909,779  | CHECK          |                     |           |                  | 30-Oct-07 | 12                      | 208                  | 7-Nov-07     | 8            | 138                   |
| 1,202    | EMBARQ COMMUNICATIONS INC           | 22-Sep-07    | 56             | 56                  | 902,263  | CHECK          | 22-Aug-07           | 22-Sep-07 | 09/06/07         | 1-Oct-07  | 25                      | 1,410                | 15-Oct-07    | 14           | 789                   |
| 1,203    | EMBARQ COMMUNICATIONS INC           | 22-Sep-07    | 155            | 155                 | 908,942  | CHECK          | 22-Aug-07           | 22-Sep-07 | 09/06/07         | 25-Oct-07 | 49                      | 7,589                | 5-Nov-07     | 11           | 1,704                 |
| 1,204    | EMBARQ COMMUNICATIONS INC           | 13-Sep-07    | 462            | 462                 | 908,942  | CHECK          | 13-Aug-07           | 13-Sep-07 | 08/28/07         | 25-Oct-07 | 58                      | 26,820               | 5-Nov-07     | 11           | 5,087                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | i = k - j (or b) | m = (f/d)            |              |              |                       |
| 1,205    | EMBARQ COMMUNICATIONS INC            |   | 13-Sep-07    | 102            | 102                 | 908,942 | CHECK          | 13-Aug-07           | 13-Sep-07 | 08/28/07         | 25-Oct-07 | 58               | 5,906                | 5-Nov-07     | 11           | 1,120                 |
| 1,206    | EMBARQ COMMUNICATIONS INC            |   | 26-Sep-07    | 123            | 123                 | 908,942 | CHECK          | 26-Aug-07           | 26-Sep-07 | 09/10/07         | 25-Oct-07 | 45               | 5,521                | 5-Nov-07     | 11           | 1,349                 |
| 1,207    | ESTEP LOCKSMITH                      |   | 27-Sep-07    | 93             | 93                  | 902,274 | CHECK          |                     |           |                  | 1-Oct-07  | 4                | 372                  | 11-Oct-07    | 10           | 930                   |
| 1,208    | Ellis, Michael H                     |   | 28-Sep-07    | 2,434.53       | 852                 | 38,173  | Direct Deposit |                     |           |                  | 2-Oct-07  | 4                | 3,408                | 3-Oct-07     | 1            | 852                   |
| 1,209    | FEDEX                                |   | 3-Oct-07     | 131            | 9                   | 905,882 | CHECK          |                     |           |                  | 15-Oct-07 | 12               | 110                  | 19-Oct-07    | 4            | 37                    |
| 1,210    | FEDEX                                |   | 3-Oct-07     | 28             | 28                  | 906,261 | CHECK          |                     |           |                  | 16-Oct-07 | 13               | 358                  | 22-Oct-07    | 6            | 165                   |
| 1,211    | FEDEX                                |   | 3-Oct-07     | 54             | 54                  | 906,261 | CHECK          |                     |           |                  | 16-Oct-07 | 13               | 707                  | 22-Oct-07    | 6            | 326                   |
| 1,212    | FEDEX                                |   | 10-Oct-07    | 57             | 57                  | 907,891 | CHECK          |                     |           |                  | 22-Oct-07 | 12               | 689                  | 29-Oct-07    | 7            | 402                   |
| 1,213    | FEDEX                                |   | 10-Oct-07    | 11             | 11                  | 907,891 | CHECK          |                     |           |                  | 22-Oct-07 | 12               | 135                  | 29-Oct-07    | 7            | 79                    |
| 1,214    | FEDEX                                |   | 27-Sep-07    | 10             | 10                  | 908,950 | CHECK          |                     |           |                  | 25-Oct-07 | 28               | 267                  | 31-Oct-07    | 6            | 57                    |
| 1,215    | FEDEX                                |   | 17-Oct-07    | 24             | 24                  | 909,792 | CHECK          |                     |           |                  | 30-Oct-07 | 13               | 317                  | 5-Nov-07     | 6            | 146                   |
| 1,216    | FERRELLS LAWN CARE                   |   | 28-Aug-07    | 925            | 925                 | 902,773 | CHECK          |                     |           |                  | 3-Oct-07  | 35               | 32,375               | 12-Oct-07    | 10           | 9,250                 |
| 1,217    | FERRELLS LAWN CARE                   |   | 28-Sep-07    | 4,808.00       | 4,808               | 903,175 | CHECK          |                     |           |                  | 3-Oct-07  | 5                | 24,040               | 12-Oct-07    | 9            | 43,272                |
| 1,218    | FIRE TEC INC                         |   | 20-Sep-07    | 227            | 227                 | 903,506 | CHECK          |                     |           |                  | 4-Oct-07  | 14               | 3,181                | 19-Oct-07    | 15           | 3,409                 |
| 1,219    | FOWLKES PATSY                        |   | 26-Oct-07    | 60             | 60                  | 909,493 | CHECK          |                     |           |                  | 29-Oct-07 | 3                | 180                  | 7-Nov-07     | 9            | 540                   |
| 1,220    | FRANKLIN FLOWER AND GIFT GALLERY     |   | 4-Sep-07     | 81             | 81                  | 902,289 | CHECK          |                     |           |                  | 1-Oct-07  | 27               | 2,180                | 9-Oct-07     | 8            | 646                   |
| 1,221    | FRANKLIN LIONS CLUB                  |   | 15-Oct-07    | 105            | 105                 | 907,283 | CHECK          |                     |           |                  | 18-Oct-07 | 3                | 315                  | 31-Oct-07    | 13           | 1,365                 |
| 1,222    | FUGATE PHYLIS                        |   | 19-Oct-07    | 65             | 65                  | 908,043 | CHECK          |                     |           |                  | 22-Oct-07 | 3                | 195                  | 1-Nov-07     | 10           | 650                   |
| 1,223    | Farelth, Morris G                    |   | 15-Oct-07    | 2,218.30       | 1,664               | 38,633  | Direct Deposit |                     |           |                  | 16-Oct-07 | 1                | 1,664                | 17-Oct-07    | 1            | 1,664                 |
| 1,224    | GE CAPITAL FINANCIAL - PCARD         |   | 31-Oct-07    | 573,758.89     | 14,037              | 34,028  | WIRE           |                     |           |                  | 23-Oct-07 | (8)              | (112,294)            | 23-Oct-07    | 0            | -                     |
| 1,225    | GE CAPITAL FLEET SERVICES            |   | 15-Oct-07    | 1,274,152.76   | 56,033              | 33,807  | WIRE           |                     |           |                  | 1-Oct-07  | (14)             | (784,455)            | 1-Oct-07     | 0            | -                     |
| 1,226    | GIBBS DONNA                          |   | 28-Sep-07    | 45             | 45                  | 902,786 | CHECK          |                     |           |                  | 2-Oct-07  | 4                | 180                  | 17-Oct-07    | 15           | 675                   |
| 1,227    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 28-Sep-07    | 30             | 30                  | 902,301 | CHECK          | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 1-Oct-07  | 27               | 816                  | 10-Oct-07    | 9            | 272                   |
| 1,228    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 21-Sep-07    | 33             | 33                  | 902,787 | CHECK          | 21-Aug-07           | 21-Sep-07 | 09/05/07         | 1-Oct-07  | 27               | 882                  | 10-Oct-07    | 8            | 261                   |
| 1,229    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 5-Oct-07     | 34             | 34                  | 905,608 | CHECK          | 5-Sep-07            | 5-Oct-07  | 09/20/07         | 12-Oct-07 | 22               | 743                  | 22-Oct-07    | 10           | 338                   |
| 1,230    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 5-Oct-07     | 24             | 24                  | 905,608 | CHECK          | 5-Sep-07            | 5-Oct-07  | 09/20/07         | 12-Oct-07 | 22               | 538                  | 22-Oct-07    | 10           | 245                   |
| 1,231    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 18-Oct-07    | 30             | 30                  | 909,803 | CHECK          | 18-Sep-07           | 18-Oct-07 | 10/03/07         | 30-Oct-07 | 27               | 817                  | 6-Nov-07     | 7            | 212                   |
| 1,232    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 22-Oct-07    | 33             | 33                  | 909,803 | CHECK          | 22-Sep-07           | 22-Oct-07 | 10/07/07         | 30-Oct-07 | 23               | 761                  | 6-Nov-07     | 7            | 231                   |
| 1,233    | GRAHAMS HEATING AND AIR CONDITIONING |   | 13-Sep-07    | 98             | 98                  | 904,297 | CHECK          |                     |           |                  | 8-Oct-07  | 25               | 2,447                | 23-Oct-07    | 15           | 1,468                 |
| 1,234    | GRASSMASTERS                         |   | 30-Sep-07    | 550            | 550                 | 904,982 | CHECK          |                     |           |                  | 10-Oct-07 | 10               | 5,500                | 22-Oct-07    | 12           | 6,600                 |
| 1,235    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 19-Sep-07    | 25             | 25                  | 902,304 | CHECK          | 19-Aug-07           | 19-Sep-07 | 09/03/07         | 1-Oct-07  | 28               | 694                  | 10-Oct-07    | 9            | 223                   |
| 1,236    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 20-Sep-07    | 28             | 28                  | 903,186 | CHECK          | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 3-Oct-07  | 29               | 807                  | 10-Oct-07    | 7            | 195                   |
| 1,237    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 26-Sep-07    | 19             | 19                  | 904,630 | CHECK          | 26-Aug-07           | 26-Sep-07 | 09/10/07         | 9-Oct-07  | 29               | 561                  | 16-Oct-07    | 7            | 135                   |
| 1,238    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 5-Oct-07     | 20             | 20                  | 907,294 | CHECK          | 5-Sep-07            | 5-Oct-07  | 09/20/07         | 18-Oct-07 | 28               | 547                  | 25-Oct-07    | 7            | 137                   |
| 1,239    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 10-Oct-07    | 34             | 34                  | 908,353 | CHECK          | 10-Sep-07           | 10-Oct-07 | 09/25/07         | 23-Oct-07 | 28               | 953                  | 31-Oct-07    | 8            | 272                   |
| 1,240    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 16-Oct-07    | 22             | 22                  | 909,214 | CHECK          | 16-Sep-07           | 16-Oct-07 | 10/01/07         | 26-Oct-07 | 25               | 543                  | 6-Nov-07     | 11           | 239                   |
| 1,241    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 11-Oct-07    | 355            | 355                 | 909,214 | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 26-Oct-07 | 30               | 10,659               | 6-Nov-07     | 11           | 3,908                 |
| 1,242    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 11-Oct-07    | 22             | 22                  | 909,214 | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 26-Oct-07 | 30               | 665                  | 6-Nov-07     | 11           | 244                   |
| 1,243    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 11-Oct-07    | 28             | 28                  | 909,214 | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 26-Oct-07 | 30               | 832                  | 6-Nov-07     | 11           | 305                   |
| 1,244    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 11-Oct-07    | 19             | 19                  | 909,502 | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 29-Oct-07 | 33               | 619                  | 7-Nov-07     | 9            | 169                   |
| 1,245    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 16-Oct-07    | 25             | 25                  | 909,809 | CHECK          | 16-Sep-07           | 16-Oct-07 | 10/01/07         | 30-Oct-07 | 29               | 717                  | 8-Nov-07     | 9            | 223                   |
| 1,246    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 22-Oct-07    | 19             | 19                  | 909,809 | CHECK          | 22-Sep-07           | 22-Oct-07 | 10/07/07         | 30-Oct-07 | 23               | 429                  | 8-Nov-07     | 9            | 168                   |
| 1,247    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 17-Oct-07    | 25             | 25                  | 909,809 | CHECK          | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 30-Oct-07 | 28               | 710                  | 8-Nov-07     | 9            | 228                   |

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Other O&M Payment and Check Clearing Lag  
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| Line No. | Vendor                             | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag    | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|----------------|----------------------|--------------|--------------|-----------------------|
|          |                                    | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - j or b | m = (f*d)            |              |              |                       |
| 1,248    | GREENEVILLE WATER COMMISSION OF TN | 5-Oct-07     | 12             | 12                  | 906,684 | CHECK          | 5-Sep-07            | 5-Oct-07  | 09/20/07         | 17-Oct-07 | 27             | 336                  | 24-Oct-07    | 7            | 87                    |
| 1,249    | George, Mal F                      | 12-Oct-07    | 56             | 56                  | 907,290 | CHECK          |                     |           |                  | 18-Oct-07 | 6              | 338                  | 24-Oct-07    | 6            | 338                   |
| 1,250    | HAGEMEYER NORTH AMERICA INC        | 5-Sep-07     | 24             | 24                  | 902,311 | CHECK          |                     |           |                  | 1-Oct-07  | 26             | 619                  | 9-Oct-07     | 8            | 190                   |
| 1,251    | HAGEMEYER NORTH AMERICA INC        | 5-Sep-07     | 13             | 13                  | 902,311 | CHECK          |                     |           |                  | 1-Oct-07  | 26             | 334                  | 9-Oct-07     | 8            | 103                   |
| 1,252    | HAGEMEYER NORTH AMERICA INC        | 14-Sep-07    | 42             | 42                  | 904,655 | CHECK          |                     |           |                  | 9-Oct-07  | 25             | 1,044                | 15-Oct-07    | 6            | 251                   |
| 1,253    | HAGEMEYER NORTH AMERICA INC        | 15-Sep-07    | 55             | 55                  | 904,987 | CHECK          |                     |           |                  | 10-Oct-07 | 25             | 1,366                | 19-Oct-07    | 9            | 492                   |
| 1,254    | HAGEMEYER NORTH AMERICA INC        | 19-Sep-07    | 77             | 77                  | 905,910 | CHECK          |                     |           |                  | 15-Oct-07 | 26             | 2,014                | 22-Oct-07    | 7            | 542                   |
| 1,255    | HAGEMEYER NORTH AMERICA INC        | 18-Sep-07    | 115            | 115                 | 905,910 | CHECK          |                     |           |                  | 15-Oct-07 | 27             | 3,116                | 22-Oct-07    | 7            | 808                   |
| 1,256    | HAGEMEYER NORTH AMERICA INC        | 18-Sep-07    | 39             | 39                  | 905,910 | CHECK          |                     |           |                  | 15-Oct-07 | 27             | 1,046                | 22-Oct-07    | 7            | 271                   |
| 1,257    | HAGEMEYER NORTH AMERICA INC        | 19-Sep-07    | 42             | 42                  | 905,912 | CHECK          |                     |           |                  | 15-Oct-07 | 26             | 1,086                | 19-Oct-07    | 4            | 167                   |
| 1,258    | HAGEMEYER NORTH AMERICA INC        | 21-Sep-07    | 14             | 14                  | 906,274 | CHECK          |                     |           |                  | 16-Oct-07 | 25             | 339                  | 24-Oct-07    | 8            | 108                   |
| 1,259    | HAGEMEYER NORTH AMERICA INC        | 21-Sep-07    | 9              | 9                   | 906,274 | CHECK          |                     |           |                  | 16-Oct-07 | 25             | 228                  | 24-Oct-07    | 8            | 73                    |
| 1,260    | HAGEMEYER NORTH AMERICA INC        | 26-Sep-07    | 10             | 10                  | 907,923 | CHECK          |                     |           |                  | 22-Oct-07 | 26             | 264                  | 29-Oct-07    | 7            | 71                    |
| 1,261    | HAGEMEYER NORTH AMERICA INC        | 4-Oct-07     | 13             | 13                  | 909,506 | CHECK          |                     |           |                  | 29-Oct-07 | 25             | 313                  | 6-Nov-07     | 8            | 100                   |
| 1,262    | HAGEMEYER NORTH AMERICA INC        | 2-Oct-07     | 28             | 28                  | 909,506 | CHECK          |                     |           |                  | 29-Oct-07 | 27             | 744                  | 6-Nov-07     | 8            | 221                   |
| 1,263    | HAGEMEYER NORTH AMERICA INC        | 2-Oct-07     | 14             | 14                  | 909,506 | CHECK          |                     |           |                  | 29-Oct-07 | 27             | 379                  | 6-Nov-07     | 8            | 112                   |
| 1,264    | HAGEMEYER NORTH AMERICA INC        | 5-Oct-07     | 77             | 77                  | 909,812 | CHECK          |                     |           |                  | 30-Oct-07 | 25             | 1,937                | 6-Nov-07     | 7            | 542                   |
| 1,265    | HANDY DANDY MARKET                 | 8-Oct-07     | 59             | 59                  | 906,127 | CHECK          |                     |           |                  | 16-Oct-07 | 8              | 472                  | 26-Oct-07    | 10           | 590                   |
| 1,266    | HANKINS PROPERTIES                 | 1-Oct-07     | 1,800.00       | 1,800               | 902,314 | CHECK          |                     |           |                  | 1-Oct-07  | -              | 0                    | 11-Oct-07    | 10           | 18,000                |
| 1,267    | HASLER FINANCIAL SERVICES LLC      | 9-Sep-07     | 262            | 262                 | 903,524 | CHECK          | 16-Sep-07           | 16-Oct-07 | 10/01/07         | 4-Oct-07  | 25             | 6,555                | 11-Oct-07    | 7            | 1,835                 |
| 1,268    | HOLSTON ELECTRIC COOPERATIVE INC   | 16-Oct-07    | 18             | 18                  | 907,933 | CHECK          |                     |           |                  | 22-Oct-07 | 21             | 381                  | 1-Nov-07     | 10           | 181                   |
| 1,269    | HOLSTON GASES INC                  | 30-Sep-07    | 109            | 109                 | 908,972 | CHECK          |                     |           |                  | 25-Oct-07 | 25             | 2,714                | 1-Nov-07     | 7            | 760                   |
| 1,270    | HOME BUILDERS ASSOCIATION          | 1-Oct-07     | 2,500.00       | 2,500               | 903,533 | CHECK          |                     |           |                  | 4-Oct-07  | 3              | 7,500                | 11-Oct-07    | 7            | 17,500                |
| 1,271    | HORNS LAWN CARE                    | 5-Oct-07     | 90             | 90                  | 904,996 | CHECK          |                     |           |                  | 10-Oct-07 | 5              | 450                  | 19-Oct-07    | 9            | 810                   |
| 1,272    | HUNT FRED B JR                     | 1-Oct-07     | 2,500.00       | 2,083               | 902,333 | CHECK          |                     |           |                  | 1-Oct-07  | -              | 0                    | 9-Oct-07     | 8            | 16,666                |
| 1,273    | Hann, Marsha K                     | 3-Oct-07     | 82             | 82                  | 38,412  | Direct Deposit |                     |           |                  | 5-Oct-07  | 2              | 165                  | 7-Oct-07     | 2            | 165                   |
| 1,274    | Hann, Marsha K                     | 23-Oct-07    | 115            | 115                 | 38,933  | Direct Deposit |                     |           |                  | 30-Oct-07 | 7              | 807                  | 31-Oct-07    | 1            | 115                   |
| 1,275    | Hay, Kenny A                       | 1-Oct-07     | 244            | 244                 | 38,285  | Direct Deposit |                     |           |                  | 3-Oct-07  | 2              | 487                  | 4-Oct-07     | 1            | 244                   |
| 1,276    | Hendrix, Eileen                    | 28-Sep-07    | 203            | 109                 | 902,318 | CHECK          |                     |           |                  | 1-Oct-07  | 3              | 328                  | 15-Oct-07    | 14           | 1,529                 |
| 1,277    | Holt, James H III                  | 17-Oct-07    | 33             | 33                  | 38,707  | Direct Deposit |                     |           |                  | 19-Oct-07 | 2              | 66                   | 20-Oct-07    | 1            | 33                    |
| 1,278    | Hood, Linda M                      | 3-Oct-07     | 4,076.22       | 1,069               | 38,358  | Direct Deposit |                     |           |                  | 4-Oct-07  | 1              | 1,069                | 5-Oct-07     | 1            | 1,069                 |
| 1,279    | Hopson, Sherree J                  | 1-Oct-07     | 68             | 35                  | 903,208 | CHECK          |                     |           |                  | 3-Oct-07  | 2              | 71                   | 12-Oct-07    | 9            | 318                   |
| 1,280    | Hughes, John A                     | 19-Oct-07    | 1,105.97       | 531                 | 907,936 | CHECK          |                     |           |                  | 22-Oct-07 | 3              | 1,593                | 31-Oct-07    | 9            | 4,778                 |
| 1,281    | INTERNATIONAL CODE COUNCIL INC     | 19-Oct-07    | 1,000.00       | 1,000               | 908,705 | CHECK          |                     |           |                  | 24-Oct-07 | 5              | 5,000                | 7-Nov-07     | 14           | 14,000                |
| 1,282    | IVENS CONSTRUCTION INC             | 1-Oct-07     | 2,333.00       | 2,333               | 902,344 | CHECK          |                     |           |                  | 1-Oct-07  | -              | 0                    | 10-Oct-07    | 9            | 20,997                |
| 1,283    | JAMESON INN                        | 2-Oct-07     | 80             | 80                  | 909,524 | CHECK          |                     |           |                  | 29-Oct-07 | 27             | 2,159                | 8-Nov-07     | 10           | 800                   |
| 1,284    | JAN PRO CLEANING SERVICES          | 1-Oct-07     | 325            | 325                 | 905,935 | CHECK          |                     |           |                  | 15-Oct-07 | 14             | 4,550                | 29-Oct-07    | 14           | 4,550                 |
| 1,285    | JEN TEX DELUX INC                  | 3-Oct-07     | 136            | 136                 | 908,709 | CHECK          |                     |           |                  | 24-Oct-07 | 21             | 2,865                | 5-Nov-07     | 12           | 1,637                 |
| 1,286    | JOHNSON CITY POWER BOARD           | 1-Sep-07     | 25             | 25                  | 902,352 | CHECK          |                     |           |                  | 1-Oct-07  | 30             | 737                  | 9-Oct-07     | 8            | 196                   |
| 1,287    | JOHNSON CITY POWER BOARD           | 11-Sep-07    | 38             | 38                  | 905,001 | CHECK          | 11-Aug-07           | 11-Sep-07 | 08/26/07         | 10-Oct-07 | 45             | 1,692                | 17-Oct-07    | 7            | 263                   |
| 1,288    | JOHNSON CITY POWER BOARD           | 11-Sep-07    | 35             | 35                  | 905,001 | CHECK          | 11-Aug-07           | 11-Sep-07 | 08/26/07         | 10-Oct-07 | 45             | 1,580                | 17-Oct-07    | 7            | 246                   |
| 1,289    | JOHNSON CITY POWER BOARD           | 20-Sep-07    | 29             | 29                  | 906,304 | CHECK          | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 16-Oct-07 | 42             | 1,197                | 23-Oct-07    | 7            | 200                   |
| 1,290    | JOHNSON CITY POWER BOARD           | 20-Sep-07    | 37             | 37                  | 906,304 | CHECK          | 20-Aug-07           | 20-Sep-07 | 09/04/07         | 16-Oct-07 | 42             | 1,547                | 23-Oct-07    | 7            | 258                   |

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 1,291    | JOHNSON CITY POWER BOARD             | 19-Sep-07    | 27             | 27                  | 27       | CHECK          | 19-Aug-07           | 19-Sep-07         | 09/03/07         | 16-Oct-07 | 43                      | 1,158                | 23-Oct-07    | 7            | 189                   |
| 1,292    | JOHNSON CITY POWER BOARD             | 21-Sep-07    | 30             | 30                  | 30       | CHECK          | 21-Aug-07           | 21-Sep-07         | 09/05/07         | 17-Oct-07 | 42                      | 1,280                | 25-Oct-07    | 8            | 244                   |
| 1,293    | JOHNSON CITY POWER BOARD             | 21-Sep-07    | 27             | 27                  | 27       | CHECK          | 21-Aug-07           | 21-Sep-07         | 09/05/07         | 17-Oct-07 | 42                      | 1,124                | 25-Oct-07    | 8            | 214                   |
| 1,294    | JOHNSON CITY POWER BOARD             | 25-Sep-07    | 40             | 40                  | 40       | CHECK          | 25-Aug-07           | 25-Sep-07         | 09/09/07         | 23-Oct-07 | 44                      | 1,760                | 30-Oct-07    | 7            | 280                   |
| 1,295    | JOHNSON CITY POWER BOARD             | 1-Oct-07     | 28             | 28                  | 28       | CHECK          | 1-Sep-07            | 1-Oct-07          | 09/16/07         | 25-Oct-07 | 39                      | 1,084                | 2-Nov-07     | 8            | 222                   |
| 1,296    | JOHNSON CITY POWER BOARD             | 1-Oct-07     | 19             | 19                  | 19       | CHECK          | 1-Sep-07            | 1-Oct-07          | 09/16/07         | 25-Oct-07 | 39                      | 737                  | 2-Nov-07     | 8            | 151                   |
| 1,297    | JOHNSON CITY POWER BOARD             | 3-Oct-07     | 24             | 24                  | 24       | CHECK          | 3-Sep-07            | 3-Oct-07          | 09/18/07         | 30-Oct-07 | 42                      | 1,025                | 6-Nov-07     | 7            | 171                   |
| 1,298    | JOHNSON CITY POWER BOARD             | 3-Oct-07     | 23             | 23                  | 23       | CHECK          | 3-Sep-07            | 3-Oct-07          | 09/18/07         | 30-Oct-07 | 42                      | 971                  | 6-Nov-07     | 7            | 162                   |
| 1,299    | JOHNSON CITY UTILITY SYSTEM          | 27-Sep-07    | 9              | 9                   | 9        | CHECK          | 27-Aug-07           | 27-Sep-07         | 09/11/07         | 10-Oct-07 | 29                      | 267                  | 22-Oct-07    | 12           | 110                   |
| 1,300    | JOHNSON CITY UTILITY SYSTEM          | 28-Sep-07    | 158            | 158                 | 158      | CHECK          | 28-Aug-07           | 28-Sep-07         | 09/12/07         | 10-Oct-07 | 28                      | 4,437                | 22-Oct-07    | 12           | 1,902                 |
| 1,301    | JUNIOR AUXILIARY                     | 4-Oct-07     | 25             | 25                  | 25       | CHECK          |                     |                   |                  | 10-Oct-07 | 6                       | 150                  | 24-Oct-07    | 14           | 350                   |
| 1,302    | LEBLEU BOTTLED WATER INC             | 26-Sep-07    | 15             | 15                  | 15       | CHECK          |                     |                   |                  | 22-Oct-07 | 26                      | 386                  | 1-Nov-07     | 10           | 149                   |
| 1,303    | LEWISBURG INDUSTRIAL AND WELDING INC | 19-Sep-07    | 123            | 123                 | 123      | CHECK          |                     |                   |                  | 9-Oct-07  | 20                      | 2,458                | 16-Oct-07    | 7            | 860                   |
| 1,304    | Lucas, Kenneth                       | 28-Sep-07    | 1,392.62       | 487                 | 38,197   | Direct Deposit |                     |                   |                  | 2-Oct-07  | 4                       | 1,950                | 3-Oct-07     | 1            | 487                   |
| 1,305    | MALONES COFFEE SERVICE               | 18-Jul-07    | 33             | 33                  | 33       | CHECK          |                     |                   |                  | 1-Oct-07  | 75                      | 2,454                | 10-Oct-07    | 9            | 294                   |
| 1,306    | MALONES COFFEE SERVICE               | 22-Sep-07    | 46             | 46                  | 46       | CHECK          |                     |                   |                  | 2-Oct-07  | 10                      | 464                  | 10-Oct-07    | 8            | 371                   |
| 1,307    | MALONES COFFEE SERVICE               | 27-Sep-07    | 92             | 92                  | 92       | CHECK          |                     |                   |                  | 8-Oct-07  | 11                      | 1,012                | 16-Oct-07    | 8            | 736                   |
| 1,308    | MARKET EDGE                          | 2-Oct-07     | 72             | 72                  | 72       | CHECK          |                     |                   |                  | 11-Oct-07 | 9                       | 650                  | 19-Oct-07    | 8            | 578                   |
| 1,309    | MARTIN DONNA                         | 1-Oct-07     | 425            | 425                 | 425      | CHECK          |                     |                   |                  | 3-Oct-07  | 2                       | 850                  | 10-Oct-07    | 7            | 2,975                 |
| 1,310    | MAURY COUNTY SOLID WASTE             | 30-Sep-07    | 59             | 59                  | 59       | CHECK          |                     |                   |                  | 10-Oct-07 | 10                      | 593                  | 22-Oct-07    | 12           | 711                   |
| 1,311    | MCJUNKIN RED MAN CORPORATION         | 2-Oct-07     | 88,051.18      | 1,705               | 33,699   | WIRE           |                     |                   |                  | 3-Oct-07  | 1                       | 1,705                | 4-Oct-07     | 1            | 1,705                 |
| 1,312    | MCJUNKIN RED MAN CORPORATION         | 18-Oct-07    | 80,932.47      | 624                 | 33,755   | WIRE           |                     |                   |                  | 18-Oct-07 | -                       | 0                    | 19-Oct-07    | 1            | 624                   |
| 1,313    | MCJUNKIN RED MAN CORPORATION         | 18-Oct-07    | 97,379.86      | 1,008               | 33,755   | WIRE           |                     |                   |                  | 18-Oct-07 | -                       | 0                    | 19-Oct-07    | 1            | 1,008                 |
| 1,314    | METROCALL INC                        | 8-Sep-07     | 51             | 51                  | 51       | CHECK          |                     |                   |                  | 3-Oct-07  | 25                      | 1,280                | 11-Oct-07    | 8            | 409                   |
| 1,315    | METROCALL INC                        | 19-Sep-07    | 27             | 27                  | 27       | CHECK          |                     |                   |                  | 3-Oct-07  | 14                      | 375                  | 11-Oct-07    | 8            | 214                   |
| 1,316    | MIDDLE TENNESSEE ELECTRIC            | 24-Sep-07    | 106            | 106                 | 106      | CHECK          |                     |                   |                  | 3-Oct-07  | 23                      | 2,449                | 12-Oct-07    | 11           | 1,171                 |
| 1,317    | MIDDLE TENNESSEE ELECTRIC            | 26-Sep-07    | 11             | 11                  | 11       | CHECK          | 24-Aug-07           | 24-Sep-07         | 09/08/07         | 3-Oct-07  | 23                      | 262                  | 12-Oct-07    | 9            | 102                   |
| 1,318    | MIDDLE TENNESSEE ELECTRIC            | 27-Sep-07    | 1,776.00       | 1,776               | 903,247  | CHECK          | 26-Aug-07           | 26-Sep-07         | 09/10/07         | 3-Oct-07  | 23                      | 39,072               | 12-Oct-07    | 9            | 15,984                |
| 1,319    | MIDDLE TENNESSEE ELECTRIC            | 26-Sep-07    | 14             | 14                  | 14       | CHECK          | 27-Aug-07           | 27-Sep-07         | 09/11/07         | 3-Oct-07  | 23                      | 320                  | 12-Oct-07    | 9            | 125                   |
| 1,320    | MIDDLE TENNESSEE ELECTRIC            | 8-Oct-07     | 34             | 34                  | 34       | CHECK          | 8-Sep-07            | 8-Oct-07          | 09/23/07         | 15-Oct-07 | 22                      | 748                  | 25-Oct-07    | 10           | 340                   |
| 1,321    | MIDDLE TENNESSEE ELECTRIC            | 9-Oct-07     | 22             | 22                  | 22       | CHECK          | 9-Sep-07            | 9-Oct-07          | 09/24/07         | 16-Oct-07 | 22                      | 493                  | 25-Oct-07    | 9            | 202                   |
| 1,322    | MIDDLE TENNESSEE ELECTRIC            | 10-Oct-07    | 16             | 16                  | 16       | CHECK          | 10-Sep-07           | 10-Oct-07         | 09/25/07         | 16-Oct-07 | 21                      | 336                  | 29-Oct-07    | 13           | 208                   |
| 1,323    | MIDDLE TENNESSEE ELECTRIC            | 17-Oct-07    | 14             | 14                  | 14       | CHECK          | 17-Sep-07           | 17-Oct-07         | 10/02/07         | 23-Oct-07 | 21                      | 294                  | 1-Nov-07     | 9            | 126                   |
| 1,324    | MIDDLE TENNESSEE ELECTRIC            | 22-Oct-07    | 34             | 34                  | 34       | CHECK          | 22-Sep-07           | 22-Oct-07         | 10/07/07         | 29-Oct-07 | 22                      | 753                  | 8-Nov-07     | 10           | 342                   |
| 1,325    | MIDDLE TENNESSEE ELECTRIC            | 22-Oct-07    | 15             | 15                  | 15       | CHECK          | 22-Sep-07           | 22-Oct-07         | 10/07/07         | 29-Oct-07 | 22                      | 330                  | 9-Nov-07     | 11           | 165                   |
| 1,326    | MIDDLE TENNESSEE ELECTRIC            | 22-Oct-07    | 14             | 14                  | 14       | CHECK          | 22-Sep-07           | 22-Oct-07         | 10/07/07         | 29-Oct-07 | 22                      | 308                  | 9-Nov-07     | 11           | 154                   |
| 1,327    | MIDDLE TENNESSEE ELECTRIC            | 23-Oct-07    | 57             | 57                  | 57       | CHECK          | 23-Sep-07           | 23-Oct-07         | 10/08/07         | 30-Oct-07 | 22                      | 1,262                | 8-Nov-07     | 9            | 516                   |
| 1,328    | MORRISTOWN UTILITIES                 | 20-Sep-07    | 18             | 18                  | 18       | CHECK          | 20-Aug-07           | 20-Sep-07         | 09/04/07         | 1-Oct-07  | 27                      | 486                  | 15-Oct-07    | 14           | 252                   |
| 1,329    | MORRISTOWN UTILITIES                 | 20-Sep-07    | 1,271.00       | 1,271               | 902,442  | CHECK          | 20-Aug-07           | 20-Sep-07         | 09/04/07         | 1-Oct-07  | 27                      | 34,317               | 15-Oct-07    | 14           | 17,794                |
| 1,330    | MORRISTOWN UTILITIES                 | 8-Oct-07     | 25             | 25                  | 25       | CHECK          | 8-Sep-07            | 8-Oct-07          | 09/23/07         | 16-Oct-07 | 23                      | 575                  | 29-Oct-07    | 13           | 325                   |
| 1,331    | MORRISTOWN UTILITIES                 | 15-Oct-07    | 24             | 24                  | 24       | CHECK          | 15-Sep-07           | 15-Oct-07         | 09/30/07         | 23-Oct-07 | 23                      | 552                  | 5-Nov-07     | 13           | 312                   |
| 1,332    | MORRISTOWN UTILITIES                 | 22-Oct-07    | 1,004.00       | 1,004               | 909,874  | CHECK          | 22-Sep-07           | 22-Oct-07         | 10/07/07         | 30-Oct-07 | 23                      | 23,092               | 9-Nov-07     | 10           | 10,040                |
| 1,333    | MORRISTOWN UTILITIES                 | 22-Oct-07    | 31             | 31                  | 31       | CHECK          | 22-Sep-07           | 22-Oct-07         | 10/07/07         | 30-Oct-07 | 23                      | 713                  | 9-Nov-07     | 10           | 310                   |

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| Line No. | Vendor                                | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - (j or b) | m = (f/g)            |              |              |                       |
| 1,334    | MUELLER COMPANY                       |   | 4-Oct-07     | 417            | 417                 | 909,564 | CHECK          |                     |           |                  | 29-Oct-07 | 25               | 10,420               | 7-Nov-07     | 9            | 3,751                 |
| 1,335    | MUNSCH HARDT KOPF AND HARR PC         |   | 25-Sep-07    | 256            | 256                 | 21,913  | CHECK          |                     |           |                  | 19-Oct-07 | 24               | 6,144                | 26-Oct-07    | 7            | 1,792                 |
| 1,336    | MURFREESBORO ELECTRIC DEPARTMENT      |   | 17-Oct-07    | 1,527.71       | 1,528               | 909,267 | CHECK          | 17-Sep-07           | 17-Oct-07 | 10/02/07         | 26-Oct-07 | 24               | 36,665               | 5-Nov-07     | 10           | 15,277                |
| 1,337    | MURFREESBORO ELECTRIC DEPARTMENT      |   | 18-Sep-07    | 16             | 16                  | 909,565 | CHECK          | 18-Aug-07           | 18-Sep-07 | 09/02/07         | 29-Oct-07 | 57               | 939                  | 5-Nov-07     | 7            | 115                   |
| 1,338    | MURFREESBORO WATER AND SEWER DEPAR    |   | 24-Sep-07    | 140            | 140                 | 903,259 | CHECK          | 24-Aug-07           | 24-Sep-07 | 09/08/07         | 3-Oct-07  | 25               | 3,511                | 10-Oct-07    | 7            | 983                   |
| 1,339    | Morris, Stephen T                     |   | 22-Oct-07    | 550            | 110                 | 38,796  | Direct Deposit |                     |           |                  | 23-Oct-07 | 1                | 110                  | 24-Oct-07    | 1            | 110                   |
| 1,340    | Mortoni, Joel E                       |   | 26-Oct-07    | 27             | 27                  | 909,563 | CHECK          |                     |           |                  | 29-Oct-07 | 3                | 80                   | 13-Nov-07    | 15           | 398                   |
| 1,341    | Myatt, Ron F                          |   | 27-Sep-07    | 220            | 73                  | 38,212  | Direct Deposit |                     |           |                  | 2-Oct-07  | 5                | 364                  | 3-Oct-07     | 1            | 73                    |
| 1,342    | NEAL AND HARWELL PLC                  |   | 17-May-07    | 57,208.02      | 57,208              | 908,434 | CHECK          |                     |           |                  | 23-Oct-07 | 159              | 9,096,075            | 29-Oct-07    | 6            | 343,248               |
| 1,343    | NEAL AND HARWELL PLC                  |   | 11-Sep-07    | 27,122.70      | 27,123              | 909,017 | CHECK          |                     |           |                  | 25-Oct-07 | 44               | 1,193,399            | 31-Oct-07    | 6            | 162,736               |
| 1,344    | NETCOM SYSTEMS                        |   | 8-Sep-07     | 384            | 384                 | 903,264 | CHECK          |                     |           |                  | 3-Oct-07  | 25               | 9,603                | 15-Oct-07    | 12           | 4,610                 |
| 1,345    | NEXTEL COMMUNICATIONS                 |   | 24-Sep-07    | 6,359.72       | 6,288               | 903,981 | CHECK          |                     |           |                  | 5-Oct-07  | 11               | 69,165               | 12-Oct-07    | 7            | 44,014                |
| 1,346    | Neu, Frederick H (Fred)               |   | 28-Sep-07    | 302            | 106                 | 38,214  | Direct Deposit |                     |           |                  | 2-Oct-07  | 4                | 423                  | 3-Oct-07     | 1            | 106                   |
| 1,347    | OBION COUNTY CHAMBER OF COMMERCE      |   | 1-Oct-07     | 1,231.75       | 1,232               | 904,405 | CHECK          |                     |           |                  | 8-Oct-07  | 7                | 8,622                | 17-Oct-07    | 9            | 11,086                |
| 1,348    | PEOPLES CHOICE CREDIT UNION           |   | 1-Oct-07     | 1,594.99       | 1,595               | 902,470 | CHECK          |                     |           |                  | 1-Oct-07  | -                | 0                    | 9-Oct-07     | 8            | 12,760                |
| 1,349    | PITNEY BOWES GLOBAL FINANCIAL SERVICE |   | 9-Oct-07     | 220            | 220                 | 906,636 | CHECK          |                     |           |                  | 17-Oct-07 | 8                | 1,757                | 24-Oct-07    | 7            | 1,537                 |
| 1,350    | QUICK LANE TIRE AND AUTO CENTER       |   | 21-Sep-07    | 100            | 100                 | 906,382 | CHECK          |                     |           |                  | 16-Oct-07 | 25               | 2,500                | 6-Nov-07     | 21           | 2,100                 |
| 1,351    | RAD GRAPHX INC                        |   | 5-Oct-07     | 6,113.01       | 6,113               | 907,366 | CHECK          |                     |           |                  | 18-Oct-07 | 13               | 79,469               | 29-Oct-07    | 11           | 67,243                |
| 1,352    | RANDSTAD STAFFING SERVICES INC        |   | 23-Sep-07    | 377            | 377                 | 903,292 | CHECK          |                     |           |                  | 3-Oct-07  | 10               | 3,766                | 11-Oct-07    | 8            | 3,013                 |
| 1,353    | RANDSTAD STAFFING SERVICES INC        |   | 30-Sep-07    | 909            | 909                 | 906,640 | CHECK          |                     |           |                  | 17-Oct-07 | 17               | 15,457               | 24-Oct-07    | 7            | 6,365                 |
| 1,354    | RAYBARB HOMES LLC                     |   | 24-Oct-07    | 434            | 434                 | 909,368 | CHECK          |                     |           |                  | 29-Oct-07 | 5                | 2,170                | 9-Nov-07     | 11           | 4,774                 |
| 1,355    | RED WING BRANDS OF AMERICA            |   | 21-Aug-07    | 995            | 120                 | 902,926 | CHECK          |                     |           |                  | 2-Oct-07  | 42               | 5,024                | 9-Oct-07     | 7            | 837                   |
| 1,356    | RED WING BRANDS OF AMERICA            |   | 19-Sep-07    | 968            | 125                 | 906,016 | CHECK          |                     |           |                  | 15-Oct-07 | 26               | 3,250                | 22-Oct-07    | 7            | 875                   |
| 1,357    | RED WING BRANDS OF AMERICA            |   | 19-Sep-07    | 500            | 375                 | 906,016 | CHECK          |                     |           |                  | 15-Oct-07 | 26               | 9,750                | 22-Oct-07    | 7            | 2,625                 |
| 1,358    | REEVES SAIN CONSOLIDATED              |   | 11-Oct-07    | 510            | 510                 | 910,123 | CHECK          |                     |           |                  | 31-Oct-07 | 20               | 10,200               | 9-Nov-07     | 9            | 4,590                 |
| 1,359    | RICKS EXTERMINATING COMPANY           |   | 4-Sep-07     | 38             | 38                  | 902,501 | CHECK          |                     |           |                  | 1-Oct-07  | 27               | 1,026                | 10-Oct-07    | 9            | 342                   |
| 1,360    | RICKS EXTERMINATING COMPANY           |   | 2-Oct-07     | 38             | 38                  | 909,593 | CHECK          |                     |           |                  | 29-Oct-07 | 27               | 1,026                | 13-Nov-07    | 15           | 570                   |
| 1,361    | RICOH AMERICAS CORPORATION            |   | 5-Sep-07     | 3,984.68       | 1,832               | 903,297 | CHECK          |                     |           |                  | 3-Oct-07  | 28               | 51,288               | 15-Oct-07    | 12           | 21,981                |
| 1,362    | RICOH AMERICAS CORPORATION            |   | 6-Sep-07     | 72             | 32                  | 903,297 | CHECK          |                     |           |                  | 3-Oct-07  | 27               | 851                  | 15-Oct-07    | 12           | 378                   |
| 1,363    | ROBINSON LAWN CARE                    |   | 1-Oct-07     | 260            | 260                 | 904,020 | CHECK          |                     |           |                  | 5-Oct-07  | 4                | 1,040                | 18-Oct-07    | 13           | 3,380                 |
| 1,364    | ROTARY CLUB INTERNATIONAL             |   | 14-Aug-07    | 200            | 200                 | 906,021 | CHECK          |                     |           |                  | 15-Oct-07 | 62               | 12,400               | 22-Oct-07    | 7            | 1,400                 |
| 1,365    | ROWLAND ROY F                         |   | 10-Oct-07    | 525            | 525                 | 906,647 | CHECK          |                     |           |                  | 17-Oct-07 | 7                | 3,675                | 26-Oct-07    | 9            | 4,725                 |
| 1,366    | ROYAL CUP INC                         |   | 14-Sep-07    | 69             | 69                  | 904,742 | CHECK          |                     |           |                  | 9-Oct-07  | 25               | 1,718                | 19-Oct-07    | 10           | 687                   |
| 1,367    | ROYAL CUP INC                         |   | 28-Sep-07    | 60             | 60                  | 908,468 | CHECK          |                     |           |                  | 23-Oct-07 | 25               | 1,507                | 1-Nov-07     | 9            | 542                   |
| 1,368    | RUSTIC RIDGE LANDSCAPE                |   | 20-Sep-07    | 275            | 275                 | 902,511 | CHECK          |                     |           |                  | 1-Oct-07  | 11               | 3,025                | 16-Oct-07    | 15           | 4,125                 |
| 1,369    | RUSTIC RIDGE LANDSCAPE                |   | 20-Oct-07    | 290            | 290                 | 909,902 | CHECK          |                     |           |                  | 30-Oct-07 | 10               | 2,900                | 7-Nov-07     | 8            | 2,320                 |
| 1,370    | RYCOM INSTRUMENTS INC                 |   | 11-Sep-07    | 143            | 143                 | 904,443 | CHECK          |                     |           |                  | 8-Oct-07  | 27               | 3,863                | 15-Oct-07    | 7            | 1,001                 |
| 1,371    | Reasoner, Kendra                      |   | 2-Oct-07     | 1,419.73       | 523                 | 38,529  | Direct Deposit |                     |           |                  | 10-Oct-07 | 8                | 4,180                | 11-Oct-07    | 1            | 523                   |
| 1,372    | Roberts, David A                      |   | 26-Oct-07    | 741            | 370                 | 909,594 | CHECK          |                     |           |                  | 29-Oct-07 | 3                | 1,111                | 13-Nov-07    | 15           | 5,557                 |
| 1,373    | SAFT ENTERPRISES INC                  |   | 3-Oct-07     | 201            | 201                 | 906,651 | CHECK          |                     |           |                  | 17-Oct-07 | 14               | 2,811                | 29-Oct-07    | 12           | 2,410                 |
| 1,374    | SAMS CLUB                             |   | 7-Sep-07     | 2,591.64       | 1,296               | 903,616 | CHECK          | 7-Aug-07            | 7-Sep-07  | 08/22/07         | 4-Oct-07  | 43               | 55,722               | 11-Oct-07    | 7            | 9,071                 |
| 1,375    | SAMS CLUB                             |   | 7-Oct-07     | 1,128.58       | 152                 | 908,672 | CHECK          | 7-Sep-07            | 7-Oct-07  | 09/22/07         | 22-Oct-07 | 30               | 4,567                | 31-Oct-07    | 9            | 1,370                 |
| 1,376    | SCOTT ANNIE F                         |   | 1-Sep-07     | 260            | 260                 | 904,447 | CHECK          |                     |           |                  | 8-Oct-07  | 37               | 9,620                | 19-Oct-07    | 11           | 2,860                 |

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or l)</i>  |              |              |                       |
| 1,377    | SCOTT ANNIE F                        | 1-Oct-07     | 260            | 260                 | 908,075  | CHECK          |                     |                   |                  | 22-Oct-07 | 21                      | 5,460                | 29-Oct-07    | 7            | 1,820                 |
| 1,378    | SEGWAY                               | 20-Sep-07    | 1,721.45       | 1,721               | 902,518  | CHECK          |                     |                   |                  | 1-Oct-07  | 11                      | 18,936               | 5-Oct-07     | 4            | 6,886                 |
| 1,379    | SEGWAY                               | 13-Sep-07    | 2,109.29       | 2,109               | 902,941  | CHECK          |                     |                   |                  | 2-Oct-07  | 19                      | 40,077               | 5-Oct-07     | 3            | 6,328                 |
| 1,380    | SEGWAY                               | 21-Sep-07    | 872            | 872                 | 904,450  | CHECK          |                     |                   |                  | 8-Oct-07  | 17                      | 14,816               | 17-Oct-07    | 9            | 7,844                 |
| 1,381    | SEI FORKLIFT                         | 28-Sep-07    | 648            | 648                 | 908,473  | CHECK          |                     |                   |                  | 23-Oct-07 | 25                      | 16,200               | 30-Oct-07    | 7            | 4,536                 |
| 1,382    | SENSIT TECHNOLOGIES                  | 25-Sep-07    | 207            | 207                 | 904,330  | CHECK          |                     |                   |                  | 8-Oct-07  | 13                      | 2,692                | 15-Oct-07    | 7            | 1,450                 |
| 1,383    | SENSIT TECHNOLOGIES                  | 11-Sep-07    | 398            | 398                 | 906,298  | CHECK          |                     |                   |                  | 16-Oct-07 | 35                      | 13,925               | 25-Oct-07    | 9            | 3,581                 |
| 1,384    | SERVALL LLC                          | 11-Sep-07    | 35             | 35                  | 905,687  | CHECK          |                     |                   |                  | 12-Oct-07 | 31                      | 1,085                | 22-Oct-07    | 10           | 350                   |
| 1,385    | SHAYS CLEANING SERVICE               | 14-Sep-07    | 380            | 380                 | 907,675  | CHECK          |                     |                   |                  | 19-Oct-07 | 35                      | 13,300               | 31-Oct-07    | 12           | 4,560                 |
| 1,386    | SHELBYVILLE POWER SYSTEMS            | 10-Oct-07    | 770            | 770                 | 907,676  | CHECK          | 10-Sep-07           | 10-Oct-07         | 09/25/07         | 19-Oct-07 | 24                      | 18,472               | 29-Oct-07    | 10           | 7,697                 |
| 1,387    | SHELBYVILLE POWER SYSTEMS            | 12-Oct-07    | 39             | 39                  | 909,299  | CHECK          | 12-Sep-07           | 12-Oct-07         | 09/27/07         | 26-Oct-07 | 29                      | 1,123                | 5-Nov-07     | 10           | 387                   |
| 1,388    | SPIRIT SERVICES CO                   | 12-Sep-07    | 67             | 67                  | 904,465  | CHECK          |                     |                   |                  | 8-Oct-07  | 26                      | 1,752                | 12-Oct-07    | 4            | 269                   |
| 1,389    | SPIRIT SERVICES CO                   | 3-Oct-07     | 67             | 67                  | 909,610  | CHECK          |                     |                   |                  | 29-Oct-07 | 26                      | 1,752                | 5-Nov-07     | 7            | 472                   |
| 1,390    | STAFFING SOLUTIONS INC               | 24-Sep-07    | 316            | 316                 | 903,321  | CHECK          |                     |                   |                  | 3-Oct-07  | 9                       | 2,841                | 11-Oct-07    | 8            | 2,525                 |
| 1,391    | STAFFING SOLUTIONS INC               | 1-Oct-07     | 301            | 301                 | 905,699  | CHECK          |                     |                   |                  | 12-Oct-07 | 11                      | 3,307                | 22-Oct-07    | 10           | 3,006                 |
| 1,392    | STAFFING SOLUTIONS INC               | 8-Oct-07     | 323            | 323                 | 907,381  | CHECK          |                     |                   |                  | 18-Oct-07 | 10                      | 3,232                | 25-Oct-07    | 7            | 2,262                 |
| 1,393    | SUMMIT MEDICAL GROUP                 | 24-Sep-07    | 35             | 35                  | 904,758  | CHECK          |                     |                   |                  | 9-Oct-07  | 15                      | 525                  | 22-Oct-07    | 13           | 455                   |
| 1,394    | SUPERIOR CLEANING SERVICE            | 28-Sep-07    | 140            | 140                 | 902,960  | CHECK          |                     |                   |                  | 2-Oct-07  | 4                       | 560                  | 10-Oct-07    | 8            | 1,120                 |
| 1,395    | Swecker, David A                     | 3-Oct-07     | 226            | 203                 | 38,446   | Direct Deposit |                     |                   |                  | 5-Oct-07  | 2                       | 407                  | 7-Oct-07     | 2            | 407                   |
| 1,396    | TENDER LAWN CARE                     | 10-Oct-07    | 950            | 720                 | 905,702  | CHECK          |                     |                   |                  | 12-Oct-07 | 2                       | 1,440                | 19-Oct-07    | 7            | 5,040                 |
| 1,397    | TENNESSEAN NEWSPAPER                 | 30-Sep-07    | 112            | 112                 | 905,055  | CHECK          |                     |                   |                  | 10-Oct-07 | 10                      | 1,125                | 22-Oct-07    | 12           | 1,349                 |
| 1,398    | TENNESSEE FLAG COMPANY               | 19-Sep-07    | 140            | 70                  | 906,054  | CHECK          |                     |                   |                  | 15-Oct-07 | 26                      | 1,822                | 19-Oct-07    | 4            | 280                   |
| 1,399    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 265            | 265                 | 904,063  | CHECK          |                     |                   |                  | 5-Oct-07  | 4                       | 1,060                | 19-Oct-07    | 14           | 3,710                 |
| 1,400    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 200            | 200                 | 904,063  | CHECK          |                     |                   |                  | 5-Oct-07  | 4                       | 800                  | 19-Oct-07    | 14           | 2,800                 |
| 1,401    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 200            | 200                 | 904,063  | CHECK          |                     |                   |                  | 5-Oct-07  | 4                       | 800                  | 19-Oct-07    | 14           | 2,800                 |
| 1,402    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 265            | 265                 | 904,063  | CHECK          |                     |                   |                  | 5-Oct-07  | 4                       | 1,060                | 19-Oct-07    | 14           | 3,710                 |
| 1,403    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 265            | 265                 | 904,478  | CHECK          |                     |                   |                  | 8-Oct-07  | 7                       | 1,855                | 15-Oct-07    | 7            | 1,855                 |
| 1,404    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 265            | 265                 | 904,478  | CHECK          |                     |                   |                  | 8-Oct-07  | 7                       | 1,855                | 15-Oct-07    | 7            | 1,855                 |
| 1,405    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 265            | 265                 | 905,056  | CHECK          |                     |                   |                  | 10-Oct-07 | 9                       | 2,385                | 19-Oct-07    | 9            | 2,385                 |
| 1,406    | TENNESSEE GAS ASSOCIATION            | 1-Oct-07     | 265            | 265                 | 905,056  | CHECK          |                     |                   |                  | 10-Oct-07 | 9                       | 2,385                | 19-Oct-07    | 9            | 2,385                 |
| 1,407    | TENNESSEE GAS ASSOCIATION            | 8-Oct-07     | 80             | 80                  | 906,429  | CHECK          |                     |                   |                  | 16-Oct-07 | 8                       | 640                  | 29-Oct-07    | 13           | 1,040                 |
| 1,408    | TENNESSEE GAS ASSOCIATION            | 19-Oct-07    | 275            | 275                 | 908,604  | CHECK          |                     |                   |                  | 24-Oct-07 | 5                       | 1,375                | 5-Nov-07     | 12           | 3,300                 |
| 1,409    | TENNESSEE ONE CALL SYSTEM INC        | 6-Oct-07     | 118            | 118                 | 910,141  | CHECK          |                     |                   |                  | 31-Oct-07 | 25                      | 2,956                | 13-Nov-07    | 13           | 1,537                 |
| 1,410    | TENNESSEE VALLEY PACKING COMPANY INC | 19-Oct-07    | 103            | 103                 | 908,501  | CHECK          |                     |                   |                  | 23-Oct-07 | 4                       | 410                  | 30-Oct-07    | 7            | 718                   |
| 1,411    | THOMPSON SERVICES UNLIMITED          | 1-Oct-07     | 507            | 507                 | 909,319  | CHECK          |                     |                   |                  | 26-Oct-07 | 25                      | 12,671               | 7-Nov-07     | 12           | 6,082                 |
| 1,412    | TIDI WASTE SYSTEMS                   | 30-Sep-07    | 237            | 237                 | 904,490  | CHECK          |                     |                   |                  | 8-Oct-07  | 8                       | 1,899                | 19-Oct-07    | 11           | 2,611                 |
| 1,413    | TM GRAPHICS                          | 14-Sep-07    | 1,247.79       | 1,248               | 904,772  | CHECK          |                     |                   |                  | 9-Oct-07  | 25                      | 31,195               | 30-Oct-07    | 21           | 26,204                |
| 1,414    | TOWN OF GREENEVILLE                  | 30-Sep-07    | 39             | 39                  | 904,494  | CHECK          |                     |                   |                  | 8-Oct-07  | 8                       | 312                  | 15-Oct-07    | 7            | 273                   |
| 1,415    | TRUGREEN CHEMLAWN                    | 1-Sep-07     | 435            | 435                 | 902,564  | CHECK          |                     |                   |                  | 1-Oct-07  | 30                      | 13,050               | 9-Oct-07     | 8            | 3,480                 |
| 1,416    | TRUGREEN CHEMLAWN                    | 2-Oct-07     | 70             | 70                  | 903,338  | CHECK          |                     |                   |                  | 3-Oct-07  | 1                       | 70                   | 12-Oct-07    | 9            | 630                   |
| 1,417    | Tinney, Stephen S (Scott)            | 21-Sep-07    | 1,287.90       | 1,030               | 902,974  | CHECK          |                     |                   |                  | 2-Oct-07  | 11                      | 11,334               | 12-Oct-07    | 10           | 10,303                |
| 1,418    | Turner, Larry W (Wayne)              | 28-Sep-07    | 211            | 72                  | 38,387   | Direct Deposit |                     |                   |                  | 4-Oct-07  | 6                       | 431                  | 5-Oct-07     | 1            | 72                    |
| 1,419    | Turner, Larry W (Wayne)              | 26-Oct-07    | 1,628.28       | 684                 | 38,919   | Direct Deposit |                     |                   |                  | 29-Oct-07 | 3                       | 2,052                | 30-Oct-07    | 1            | 684                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
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| Line No. | Vendor                            | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period |           | Midpoint Service | Date Paid | Payment lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |        |
|----------|-----------------------------------|--------------|----------------|---------------------|---------|--------------|----------------|-----------|------------------|-----------|-------------|----------------------|--------------|--------------|-----------------------|--------|
|          |                                   |              |                |                     |         |              | From           | To        |                  |           |             |                      |              |              |                       |        |
|          | a                                 | b            | c              | d                   | e       | f            | g              | h         | i                | j         | k           | l = k - (j or b)     | m = (f or d) |              |                       |        |
| 1,420    | UNION CITY DAILY MESSENGER        | 20-Sep-07    | 51             | 51                  | 905,067 | CHECK        |                |           |                  |           | 10-Oct-07   | 20                   | 1,020        | 18-Oct-07    | 8                     | 408    |
| 1,421    | UNION CITY ELECTRIC SYSTEM        | 27-Sep-07    | 36             | 36                  | 904,782 | CHECK        |                | 27-Aug-07 | 27-Sep-07        | 09/11/07  | 9-Oct-07    | 28                   | 997          | 17-Oct-07    | 8                     | 285    |
| 1,422    | UNION CITY ELECTRIC SYSTEM        | 1-Oct-07     | 347            | 347                 | 906,449 | CHECK        |                | 1-Sep-07  | 1-Oct-07         | 09/16/07  | 16-Oct-07   | 30                   | 10,398       | 25-Oct-07    | 9                     | 3,119  |
| 1,423    | UNIVERSITY OF TENNESSEE           | 9-Oct-07     | 300            | 300                 | 906,675 | CHECK        |                |           |                  |           | 17-Oct-07   | 8                    | 2,400        | 9-Nov-07     | 23                    | 6,900  |
| 1,424    | UPS                               | 29-Sep-07    | 36             | 36                  | 905,070 | CHECK        |                | 29-Aug-07 | 29-Sep-07        | 09/13/07  | 10-Oct-07   | 27                   | 959          | 23-Oct-07    | 13                    | 462    |
| 1,425    | UPS                               | 29-Sep-07    | 68             | 68                  | 906,459 | CHECK        |                |           |                  |           | 16-Oct-07   | 17                   | 1,156        | 24-Oct-07    | 8                     | 544    |
| 1,426    | UPS                               | 13-Oct-07    | 24             | 24                  | 909,330 | CHECK        |                |           |                  |           | 26-Oct-07   | 13                   | 311          | 7-Nov-07     | 12                    | 287    |
| 1,427    | UTILQUEST                         | 4-Sep-07     | 5,688.65       | 5,689               | 902,576 | CHECK        |                |           |                  |           | 1-Oct-07    | 27                   | 153,594      | 9-Oct-07     | 8                     | 45,509 |
| 1,428    | UTILQUEST                         | 4-Sep-07     | 1,863.00       | 1,863               | 902,576 | CHECK        |                |           |                  |           | 1-Oct-07    | 27                   | 50,301       | 9-Oct-07     | 8                     | 14,904 |
| 1,429    | UTILQUEST                         | 4-Sep-07     | 4,134.40       | 4,134               | 902,576 | CHECK        |                |           |                  |           | 1-Oct-07    | 27                   | 111,629      | 9-Oct-07     | 8                     | 33,075 |
| 1,430    | UTILQUEST                         | 8-Sep-07     | 1,552.50       | 1,553               | 903,352 | CHECK        |                |           |                  |           | 3-Oct-07    | 25                   | 38,813       | 9-Oct-07     | 6                     | 9,315  |
| 1,431    | UTILQUEST                         | 11-Sep-07    | 4,007.85       | 4,008               | 904,513 | CHECK        |                |           |                  |           | 8-Oct-07    | 27                   | 108,212      | 17-Oct-07    | 9                     | 36,071 |
| 1,432    | UTILQUEST                         | 11-Sep-07    | 1,277.45       | 1,277               | 904,513 | CHECK        |                |           |                  |           | 8-Oct-07    | 27                   | 34,491       | 17-Oct-07    | 9                     | 11,497 |
| 1,433    | UTILQUEST                         | 11-Sep-07    | 2,052.00       | 2,052               | 904,513 | CHECK        |                |           |                  |           | 15-Oct-07   | 27                   | 55,404       | 17-Oct-07    | 9                     | 18,468 |
| 1,434    | UTILQUEST                         | 18-Sep-07    | 5,371.35       | 5,371               | 906,075 | CHECK        |                |           |                  |           | 15-Oct-07   | 27                   | 145,026      | 22-Oct-07    | 7                     | 37,599 |
| 1,435    | UTILQUEST                         | 18-Sep-07    | 2,659.50       | 2,660               | 906,075 | CHECK        |                |           |                  |           | 15-Oct-07   | 27                   | 71,807       | 22-Oct-07    | 7                     | 18,617 |
| 1,436    | UTILQUEST                         | 25-Sep-07    | 1,795.50       | 1,796               | 908,129 | CHECK        |                |           |                  |           | 22-Oct-07   | 27                   | 48,479       | 31-Oct-07    | 9                     | 16,160 |
| 1,437    | UTILQUEST                         | 25-Sep-07    | 4,885.35       | 4,885               | 908,129 | CHECK        |                |           |                  |           | 22-Oct-07   | 27                   | 131,904      | 31-Oct-07    | 9                     | 43,968 |
| 1,438    | UTILQUEST                         | 25-Sep-07    | 2,943.00       | 2,943               | 908,129 | CHECK        |                |           |                  |           | 22-Oct-07   | 27                   | 79,461       | 31-Oct-07    | 9                     | 26,487 |
| 1,439    | UTILQUEST                         | 2-Oct-07     | 2,190.40       | 2,190               | 909,640 | CHECK        |                |           |                  |           | 29-Oct-07   | 27                   | 59,141       | 5-Nov-07     | 7                     | 15,333 |
| 1,440    | UTILQUEST                         | 2-Oct-07     | 3,369.95       | 3,370               | 909,640 | CHECK        |                |           |                  |           | 29-Oct-07   | 27                   | 90,989       | 5-Nov-07     | 7                     | 23,590 |
| 1,441    | UTILQUEST                         | 2-Oct-07     | 4,333.50       | 4,334               | 909,640 | CHECK        |                |           |                  |           | 29-Oct-07   | 27                   | 117,005      | 5-Nov-07     | 7                     | 30,335 |
| 1,442    | VALUE PAGE                        | 1-Oct-07     | 189            | 189                 | 903,355 | CHECK        |                |           |                  |           | 3-Oct-07    | 2                    | 377          | 15-Oct-07    | 12                    | 2,262  |
| 1,443    | VERIZON                           | 9-Sep-07     | 5,265.89       | 4,688               | 904,097 | CHECK        |                |           |                  |           | 5-Oct-07    | 26                   | 121,882      | 15-Oct-07    | 10                    | 46,878 |
| 1,444    | VF IMAGEWEAR INC                  | 9-Oct-07     | (79)           | (79)                | 905,726 | CHECK        |                |           |                  |           | 12-Oct-07   | 3                    | (238)        | 22-Oct-07    | 10                    | (792)  |
| 1,445    | VF IMAGEWEAR INC                  | 4-Oct-07     | 281            | 281                 | 909,660 | CHECK        |                |           |                  |           | 29-Oct-07   | 25                   | 7,036        | 5-Nov-07     | 7                     | 1,970  |
| 1,446    | VF IMAGEWEAR INC                  | 3-Oct-07     | 358            | 358                 | 909,660 | CHECK        |                |           |                  |           | 29-Oct-07   | 26                   | 9,320        | 5-Nov-07     | 7                     | 2,509  |
| 1,447    | VF IMAGEWEAR INC                  | 4-Oct-07     | 220            | 220                 | 909,660 | CHECK        |                |           |                  |           | 29-Oct-07   | 25                   | 5,502        | 5-Nov-07     | 7                     | 1,540  |
| 1,448    | VF IMAGEWEAR INC                  | 5-Oct-07     | 358            | 358                 | 909,952 | CHECK        |                |           |                  |           | 30-Oct-07   | 25                   | 8,960        | 5-Nov-07     | 6                     | 2,150  |
| 1,449    | VF IMAGEWEAR INC                  | 5-Oct-07     | 278            | 278                 | 909,952 | CHECK        |                |           |                  |           | 30-Oct-07   | 25                   | 6,944        | 5-Nov-07     | 6                     | 1,666  |
| 1,450    | VF IMAGEWEAR INC                  | 5-Oct-07     | 358            | 358                 | 909,952 | CHECK        |                |           |                  |           | 30-Oct-07   | 25                   | 8,938        | 5-Nov-07     | 6                     | 2,145  |
| 1,451    | VF IMAGEWEAR INC                  | 5-Oct-07     | 360            | 360                 | 909,952 | CHECK        |                |           |                  |           | 30-Oct-07   | 25                   | 9,012        | 5-Nov-07     | 6                     | 2,163  |
| 1,452    | VF IMAGEWEAR INC                  | 5-Oct-07     | 340            | 340                 | 909,952 | CHECK        |                |           |                  |           | 30-Oct-07   | 25                   | 8,494        | 5-Nov-07     | 6                     | 2,038  |
| 1,453    | VF IMAGEWEAR INC                  | 6-Oct-07     | 89             | 89                  | 910,176 | CHECK        |                |           |                  |           | 31-Oct-07   | 25                   | 2,216        | 7-Nov-07     | 7                     | 621    |
| 1,454    | VF IMAGEWEAR INC                  | 6-Oct-07     | 379            | 379                 | 910,176 | CHECK        |                |           |                  |           | 31-Oct-07   | 25                   | 9,485        | 7-Nov-07     | 7                     | 2,656  |
| 1,455    | VOLVO CONSTRUCTION EQUIPMENT      | 21-Sep-07    | 622            | 622                 | 906,469 | CHECK        |                |           |                  |           | 16-Oct-07   | 25                   | 15,553       | 26-Oct-07    | 10                    | 6,221  |
| 1,456    | VOYAGER FLEET SYSTEMS INC         | 25-Oct-07    | 1,001,313.03   | 41,176              | 34,093  | WIRE         |                |           |                  |           | 24-Oct-07   | (1)                  | (41,176)     | 24-Oct-07    | 0                     | -      |
| 1,457    | VRC COMPANY INC                   | 30-Aug-07    | 1,184.07       | 1,184               | 904,519 | CHECK        |                |           |                  |           | 8-Oct-07    | 39                   | 46,179       | 12-Oct-07    | 4                     | 4,736  |
| 1,458    | VULCAN UTILITY SIGNS AND PRODUCTS | 12-Sep-07    | 11,755.25      | 1,705               | 904,520 | CHECK        |                |           |                  |           | 8-Oct-07    | 26                   | 44,318       | 12-Oct-07    | 4                     | 6,818  |
| 1,459    | VULCAN UTILITY SIGNS AND PRODUCTS | 12-Sep-07    | 3,970.25       | 1,212               | 904,520 | CHECK        |                |           |                  |           | 8-Oct-07    | 26                   | 31,506       | 12-Oct-07    | 4                     | 4,847  |
| 1,460    | VULCAN UTILITY SIGNS AND PRODUCTS | 14-Sep-07    | 4,643.71       | 2,275               | 904,789 | CHECK        |                |           |                  |           | 9-Oct-07    | 25                   | 56,887       | 16-Oct-07    | 7                     | 15,928 |
| 1,461    | WEAKLEY COUNTY                    | 28-Sep-07    | 17             | 17                  | 904,793 | CHECK        |                | 28-Aug-07 | 28-Sep-07        | 09/12/07  | 9-Oct-07    | 27                   | 447          | 16-Oct-07    | 7                     | 116    |
| 1,462    | WEBBS REFRESHMENTS                | 7-Sep-07     | 89             | 89                  | 903,018 | CHECK        |                |           |                  |           | 2-Oct-07    | 25                   | 2,219        | 11-Oct-07    | 9                     | 799    |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f/d)</i>     |              |              |                       |
| 1,463    | WELDING UNLIMITED INC                | 30-Sep-07    | 8              | 8                   | 906,686  | CHECK          |                     |                   |                  | 17-Oct-07 | 17                      | 130                  | 24-Oct-07    | 7            | 54                    |
| 1,464    | WELDING UNLIMITED INC                | 30-Sep-07    | 44             | 44                  | 906,686  | CHECK          |                     |                   |                  | 17-Oct-07 | 17                      | 743                  | 24-Oct-07    | 7            | 306                   |
| 1,465    | WEST CHEVROLET INC                   | 18-Sep-07    | 434            | 434                 | 906,090  | CHECK          |                     |                   |                  | 15-Oct-07 | 27                      | 11,722               | 22-Oct-07    | 7            | 3,039                 |
| 1,466    | WEST TENNESSEE GAS ASSOCIATION       | 21-Sep-07    | 25             | 25                  | 905,747  | CHECK          |                     |                   |                  | 15-Oct-07 | 24                      | 600                  | 7-Jan-08     | 84           | 2,100                 |
| 1,467    | WOLVERINE WORLD WIDE INC             | 3-Oct-07     | 1,038.88       | 487                 | 905,079  | CHECK          |                     |                   |                  | 10-Oct-07 | 7                       | 3,406                | 18-Oct-07    | 8            | 3,892                 |
| 1,468    | Woods, David B                       | 1-Oct-07     | 28             | 28                  | 38,337   | Direct Deposit |                     |                   |                  | 3-Oct-07  | 2                       | 57                   | 4-Oct-07     | 1            | 28                    |
| 1,469    | XEROX CORPORATION                    | 14-Aug-07    | 55             | 55                  | 903,035  | CHECK          |                     |                   |                  | 2-Oct-07  | 49                      | 2,680                | 9-Oct-07     | 7            | 383                   |
| 1,470    | XEROX CORPORATION                    | 8-Sep-07     | 5              | 5                   | 903,035  | CHECK          |                     |                   |                  | 2-Oct-07  | 24                      | 122                  | 9-Oct-07     | 7            | 36                    |
| 1,471    | XEROX CORPORATION                    | 12-Dec-06    | 541            | 541                 | 903,035  | CHECK          |                     |                   |                  | 2-Oct-07  | 294                     | 158,942              | 9-Oct-07     | 7            | 3,784                 |
| 1,472    | XEROX CORPORATION                    | 12-Dec-06    | 103            | 103                 | 903,035  | CHECK          |                     |                   |                  | 2-Oct-07  | 294                     | 30,153               | 9-Oct-07     | 7            | 718                   |
| 1,473    | XEROX CORPORATION                    | 1-Oct-07     | 120            | 120                 | 904,136  | CHECK          |                     |                   |                  | 5-Oct-07  | 4                       | 479                  | 10-Oct-07    | 5            | 599                   |
| 1,474    | YOUNGWATER LLC                       | 9-Oct-07     | 41             | 41                  | 906,697  | CHECK          |                     |                   |                  | 17-Oct-07 | 8                       | 329                  | 9-Nov-07     | 23           | 945                   |
| 1,475    | YOUTH LEADERSHIP OBION COUNTY        | 17-Oct-07    | 2,500.00       | 2,500               | 908,817  | CHECK          |                     |                   |                  | 24-Oct-07 | 7                       | 17,500               | 31-Oct-07    | 7            | 17,500                |
| 1,476    | ACTION TERMITE AND PEST CONTROL LLC  | 29-Oct-07    | 45             | 45                  | 911,045  | CHECK          |                     |                   |                  | 6-Nov-07  | 8                       | 360                  | 19-Nov-07    | 13           | 585                   |
| 1,477    | AIRGAS MID AMERICA INC               | 10-Oct-07    | 73             | 73                  | 910,730  | CHECK          |                     |                   |                  | 5-Nov-07  | 26                      | 1,894                | 13-Nov-07    | 8            | 583                   |
| 1,478    | ALLIED WASTE SERVICES                | 26-Oct-07    | 112            | 112                 | 911,691  | CHECK          |                     |                   |                  | 8-Nov-07  | 13                      | 1,462                | 19-Nov-07    | 11           | 1,237                 |
| 1,479    | ALLIED WASTE SERVICES                | 25-Oct-07    | 263            | 263                 | 913,063  | CHECK          |                     |                   |                  | 14-Nov-07 | 20                      | 5,260                | 23-Nov-07    | 9            | 2,367                 |
| 1,480    | AMERICAN CONTINENTAL TECHLAB LLC     | 26-Sep-07    | 186            | 186                 | 913,292  | CHECK          |                     |                   |                  | 15-Nov-07 | 50                      | 9,308                | 26-Nov-07    | 11           | 2,048                 |
| 1,481    | APPALACHIAN ELECTRIC COOPERATIVE     | 29-Oct-07    | 19             | 19                  | 911,384  | CHECK          |                     |                   |                  | 7-Nov-07  | 24                      | 453                  | 16-Nov-07    | 9            | 170                   |
| 1,482    | APPALACHIAN ELECTRIC COOPERATIVE     | 29-Oct-07    | 20             | 20                  | 911,384  | CHECK          |                     |                   |                  | 7-Nov-07  | 24                      | 486                  | 16-Nov-07    | 9            | 182                   |
| 1,483    | APPALACHIAN POWER COMPANY            | 5-Nov-07     | 53             | 53                  | 912,200  | CHECK          |                     |                   |                  | 12-Nov-07 | 23                      | 1,222                | 21-Nov-07    | 9            | 478                   |
| 1,484    | ARAMARK SERVICES INC                 | 6-Oct-07     | 417            | 417                 | 910,496  | CHECK          |                     |                   |                  | 2-Nov-07  | 27                      | 11,256               | 13-Nov-07    | 11           | 4,586                 |
| 1,485    | ARAMARK SERVICES INC                 | 20-Oct-07    | 390            | 390                 | 911,693  | CHECK          |                     |                   |                  | 8-Nov-07  | 19                      | 7,401                | 23-Nov-07    | 15           | 5,843                 |
| 1,486    | ARROW EXTERMINATORS INC              | 5-Nov-07     | 29             | 29                  | 912,205  | CHECK          |                     |                   |                  | 12-Nov-07 | 27                      | 783                  | 19-Nov-07    | 7            | 203                   |
| 1,487    | ARROW EXTERMINATORS INC              | 5-Nov-07     | 29             | 29                  | 912,205  | CHECK          |                     |                   |                  | 12-Nov-07 | 27                      | 783                  | 19-Nov-07    | 7            | 203                   |
| 1,488    | ARROW EXTERMINATORS INC              | 1-Nov-07     | 29             | 29                  | 913,299  | CHECK          |                     |                   |                  | 15-Nov-07 | 30                      | 870                  | 23-Nov-07    | 8            | 232                   |
| 1,489    | AT&T                                 | 19-Oct-07    | 121,564.03     | 916                 | 911,067  | CHECK          |                     |                   |                  | 6-Nov-07  | 18                      | 16,489               | 19-Nov-07    | 13           | 11,909                |
| 1,490    | BAKER DONELSON BEARMAN AND CALDWELL  | 7-Sep-07     | 314            | 314                 | 911,075  | CHECK          |                     |                   |                  | 6-Nov-07  | 60                      | 18,824               | 19-Nov-07    | 13           | 4,079                 |
| 1,491    | BOYS AND GIRLS CLUBS                 | 7-Nov-07     | 300            | 300                 | 912,224  | CHECK          |                     |                   |                  | 12-Nov-07 | 5                       | 1,500                | 21-Nov-07    | 9            | 2,700                 |
| 1,492    | BREAKTIME COFFEE SERVICE             | 9-Oct-07     | 50             | 50                  | 910,757  | CHECK          |                     |                   |                  | 5-Nov-07  | 27                      | 1,345                | 19-Nov-07    | 14           | 697                   |
| 1,493    | BRISTOL TENNESSEE ELECTRIC SYS       | 31-Oct-07    | 15             | 15                  | 912,226  | CHECK          |                     |                   |                  | 12-Nov-07 | 28                      | 419                  | 19-Nov-07    | 7            | 105                   |
| 1,494    | BRISTOL TENNESSEE ELECTRIC SYS       | 7-Nov-07     | 24             | 24                  | 912,650  | CHECK          |                     |                   |                  | 13-Nov-07 | 22                      | 517                  | 20-Nov-07    | 7            | 165                   |
| 1,495    | BRISTOL TENNESSEE ELECTRIC SYS       | 6-Nov-07     | 15             | 15                  | 912,651  | CHECK          |                     |                   |                  | 13-Nov-07 | 23                      | 345                  | 20-Nov-07    | 7            | 105                   |
| 1,496    | BRISTOL VIRGINIA UTILITIES BOARD     | 19-Oct-07    | 152            | 152                 | 910,251  | CHECK          |                     |                   |                  | 10/16/07  | 28                      | 4,261                | 13-Nov-07    | 12           | 1,826                 |
| 1,497    | BRISTOL VIRGINIA UTILITIES BOARD     | 20-Oct-07    | 17             | 17                  | 910,509  | CHECK          |                     |                   |                  | 10/16/07  | 28                      | 462                  | 13-Nov-07    | 11           | 182                   |
| 1,498    | BRISTOL VIRGINIA UTILITIES BOARD     | 20-Oct-07    | 36             | 36                  | 910,509  | CHECK          |                     |                   |                  | 10/05/07  | 28                      | 1,018                | 13-Nov-07    | 11           | 400                   |
| 1,499    | BRISTOL VIRGINIA UTILITIES BOARD     | 23-Oct-07    | 15             | 15                  | 910,509  | CHECK          |                     |                   |                  | 10/03/07  | 25                      | 375                  | 13-Nov-07    | 11           | 165                   |
| 1,500    | BRISTOL VIRGINIA UTILITIES BOARD     | 26-Oct-07    | 39             | 39                  | 911,401  | CHECK          |                     |                   |                  | 10/08/07  | 27                      | 1,048                | 16-Nov-07    | 9            | 349                   |
| 1,501    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-Nov-07     | 3,500.00       | 3,316               | 910,255  | CHECK          |                     |                   |                  | 7-Nov-07  | -                       | 0                    | 17-Dec-07    | 46           | 152,531               |
| 1,502    | Bertotti, Daniel P                   | 8-Nov-07     | 680            | 411                 | 39,368   | Direct Deposit |                     |                   |                  | 1-Nov-07  | -                       | 5                    | 14-Nov-07    | 1            | 411                   |
| 1,503    | Brown, Michael T (Tim)               | 5-Nov-07     | 406            | 61                  | 911,088  | CHECK          |                     |                   |                  | 13-Nov-07 | 5                       | 2,054                | 14-Nov-07    | 1            | 411                   |
| 1,504    | C AND F PROPERTIES                   | 1-Nov-07     | 22,664.99      | 15,380              | 910,257  | CHECK          |                     |                   |                  | 6-Nov-07  | 1                       | 61                   | 19-Nov-07    | 13           | 791                   |
| 1,505    | CH GUERNSEY AND COMPANY INC          | 20-Jul-07    | 3,667.50       | 3,668               | 912,239  | CHECK          |                     |                   |                  | 1-Nov-07  | -                       | 0                    | 9-Nov-07     | 8            | 123,044               |
|          |                                      |              |                |                     |          |                |                     |                   |                  | 12-Nov-07 | 115                     | 421,763              | 16-Nov-07    | 4            | 14,670                |

Atmos Energy Corporation-Tennessee  
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| Line No. | Vendor                            | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                   | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (l or d)</i>  |              |              |                       |
| 1,506    | CH GUERNSEY AND COMPANY INC       | 15-Aug-07    | 450            | 450                 | 912,239  | CHECK          |                     |           |                  | 12-Nov-07 | 89                      | 40,050               | 16-Nov-07    | 4            | 1,800                 |
| 1,507    | CH GUERNSEY AND COMPANY INC       | 22-Jun-07    | 4,380.00       | 4,380               | 912,239  | CHECK          |                     |           |                  | 12-Nov-07 | 143                     | 626,340              | 16-Nov-07    | 4            | 17,520                |
| 1,508    | CH GUERNSEY AND COMPANY INC       | 25-Oct-07    | 19,324.73      | 19,325              | 912,239  | CHECK          |                     |           |                  | 12-Nov-07 | 18                      | 347,845              | 16-Nov-07    | 4            | 77,299                |
| 1,509    | CITIZEN TRIBUNE                   | 11-Oct-07    | 40             | 40                  | 910,264  | CHECK          | 11-Sep-07           | 11-Oct-07 | 09/26/07         | 1-Nov-07  | 36                      | 1,457                | 9-Nov-07     | 8            | 324                   |
| 1,510    | CITY OF ALCOA                     | 26-Oct-07    | 13             | 13                  | 912,671  | CHECK          | 26-Sep-07           | 26-Oct-07 | 10/11/07         | 13-Nov-07 | 33                      | 414                  | 26-Nov-07    | 13           | 163                   |
| 1,511    | CITY OF ALCOA                     | 29-Oct-07    | 26             | 26                  | 912,671  | CHECK          | 29-Sep-07           | 29-Oct-07 | 10/14/07         | 13-Nov-07 | 30                      | 775                  | 26-Nov-07    | 13           | 336                   |
| 1,512    | CITY OF ALCOA                     | 29-Oct-07    | 24             | 24                  | 912,671  | CHECK          | 29-Sep-07           | 29-Oct-07 | 10/14/07         | 13-Nov-07 | 30                      | 722                  | 26-Nov-07    | 13           | 313                   |
| 1,513    | CITY OF FRANKLIN TN               | 30-Oct-07    | 80             | 80                  | 911,108  | CHECK          | 30-Sep-07           | 30-Oct-07 | 10/15/07         | 6-Nov-07  | 22                      | 1,752                | 16-Nov-07    | 10           | 796                   |
| 1,514    | CITY OF FRANKLIN TN               | 30-Oct-07    | 15             | 15                  | 911,108  | CHECK          | 30-Sep-07           | 30-Oct-07 | 10/15/07         | 6-Nov-07  | 22                      | 333                  | 16-Nov-07    | 10           | 151                   |
| 1,515    | CITY OF FRANKLIN TN               | 30-Oct-07    | 7              | 7                   | 911,108  | CHECK          | 30-Sep-07           | 30-Oct-07 | 10/15/07         | 6-Nov-07  | 22                      | 155                  | 16-Nov-07    | 10           | 71                    |
| 1,516    | CITY OF FRANKLIN TN               | 30-Oct-07    | 45             | 45                  | 911,108  | CHECK          | 30-Sep-07           | 30-Oct-07 | 10/15/07         | 6-Nov-07  | 22                      | 995                  | 16-Nov-07    | 10           | 452                   |
| 1,517    | CITY OF MARYVILLE                 | 29-Oct-07    | 20             | 20                  | 911,361  | CHECK          | 29-Sep-07           | 30-Oct-07 | 10/15/07         | 7-Nov-07  | 9                       | 180                  | 21-Nov-07    | 14           | 280                   |
| 1,518    | CITY OF MARYVILLE UTILITIES       | 29-Oct-07    | 184            | 184                 | 912,247  | CHECK          | 2-Oct-07            | 2-Nov-07  | 10/17/07         | 12-Nov-07 | 26                      | 4,775                | 21-Nov-07    | 9            | 1,653                 |
| 1,519    | CITY OF SPRING HILL TN            | 31-Oct-07    | 41             | 41                  | 912,252  | CHECK          | 30-Sep-07           | 31-Oct-07 | 10/15/07         | 12-Nov-07 | 28                      | 1,154                | 19-Nov-07    | 7            | 289                   |
| 1,520    | CITY OF UNION CITY                | 9-Nov-07     | 147            | 147                 | 912,688  | CHECK          | 9-Oct-07            | 9-Nov-07  | 10/24/07         | 13-Nov-07 | 20                      | 2,933                | 26-Nov-07    | 13           | 1,907                 |
| 1,521    | COLUMBIA POWER AND WATER SYSTEMS  | 8-Nov-07     | 24             | 24                  | 912,263  | CHECK          | 8-Oct-07            | 8-Nov-07  | 10/23/07         | 12-Nov-07 | 20                      | 471                  | 19-Nov-07    | 7            | 165                   |
| 1,522    | COLUMBIA POWER AND WATER SYSTEMS  | 8-Nov-07     | 21             | 21                  | 912,263  | CHECK          | 8-Oct-07            | 8-Nov-07  | 10/23/07         | 12-Nov-07 | 20                      | 425                  | 19-Nov-07    | 7            | 149                   |
| 1,523    | COLUMBIA POWER AND WATER SYSTEMS  | 8-Nov-07     | 19             | 19                  | 912,263  | CHECK          | 8-Oct-07            | 8-Nov-07  | 10/23/07         | 12-Nov-07 | 20                      | 389                  | 19-Nov-07    | 7            | 136                   |
| 1,524    | COMMERCIAL SATELLITE AND INTERNET | 5-Sep-07     | 446            | 446                 | 910,530  | CHECK          |                     |           | 10/23/07         | 2-Nov-07  | 58                      | 25,868               | 9-Nov-07     | 7            | 3,122                 |
| 1,525    | CRABTREE BUICK PONTAIC INC        | 30-Oct-07    | 70             | 70                  | 910,281  | CHECK          |                     |           |                  | 1-Nov-07  | 2                       | 140                  | 7-Nov-07     | 6            | 420                   |
| 1,526    | Canter, Stanley W                 | 2-Nov-07     | 25             | 6                   | 39,203   | Direct Deposit |                     |           |                  | 6-Nov-07  | 4                       | 25                   | 7-Nov-07     | 1            | 6                     |
| 1,527    | Childers, Patricia D              | 12-Nov-07    | 1,177.98       | 110                 | 39,464   | Direct Deposit |                     |           |                  | 14-Nov-07 | 2                       | 221                  | 15-Nov-07    | 1            | 110                   |
| 1,528    | Childers, Patricia D              | 12-Nov-07    | 1,090.87       | 61                  | 39,464   | Direct Deposit |                     |           |                  | 14-Nov-07 | 2                       | 123                  | 15-Nov-07    | 1            | 61                    |
| 1,529    | Collins, Dale                     | 9-Nov-07     | 1,834.34       | 1,483               | 912,262  | CHECK          |                     |           |                  | 12-Nov-07 | 3                       | 4,450                | 19-Nov-07    | 7            | 10,384                |
| 1,530    | DAILY HERALD THE                  | 6-Nov-07     | 104            | 104                 | 912,716  | CHECK          | 6-Oct-07            | 6-Nov-07  | 10/21/07         | 13-Nov-07 | 23                      | 2,401                | 26-Nov-07    | 13           | 1,357                 |
| 1,531    | DEERE CREDIT INC                  | 15-Nov-07    | 81,422.22      | 1,360               | 34,018   | WIRE           |                     |           |                  | 14-Nov-07 | (1)                     | (1,360)              | 14-Nov-07    | 0            | -                     |
| 1,532    | DISH NETWORK                      | 18-Oct-07    | 617            | 617                 | 910,550  | CHECK          | 18-Sep-07           | 18-Oct-07 | 10/03/07         | 2-Nov-07  | 30                      | 18,506               | 23-Nov-07    | 21           | 12,954                |
| 1,533    | DITCH WITCH INC                   | 1-Nov-07     | 25,990.59      | 25,991              | 910,296  | CHECK          |                     |           |                  | 1-Nov-07  | -                       | 0                    | 9-Nov-07     | 8            | 207,925               |
| 1,534    | DODSON PEST CONTROL               | 18-Oct-07    | 25             | 25                  | 911,731  | CHECK          |                     |           |                  | 8-Nov-07  | 21                      | 525                  | 19-Nov-07    | 11           | 275                   |
| 1,535    | DREAM CLEAN INC                   | 25-Oct-07    | 1,315.00       | 1,315               | 911,732  | CHECK          |                     |           |                  | 8-Nov-07  | 14                      | 18,410               | 15-Nov-07    | 7            | 9,205                 |
| 1,536    | Daniels, Johnny R                 | 25-Oct-07    | 408            | 82                  | 910,287  | CHECK          |                     |           |                  | 1-Nov-07  | 7                       | 572                  | 19-Nov-07    | 18           | 1,470                 |
| 1,537    | Duckett, Clifford M (Mike)        | 1-Nov-07     | 874            | 42                  | 910,802  | CHECK          |                     |           |                  | 5-Nov-07  | 4                       | 168                  | 16-Nov-07    | 11           | 462                   |
| 1,538    | ELIZABETHON ELECTRIC SYSTEM       | 23-Oct-07    | 19             | 19                  | 910,559  | CHECK          | 23-Sep-07           | 23-Oct-07 | 10/08/07         | 2-Nov-07  | 25                      | 480                  | 15-Nov-07    | 13           | 250                   |
| 1,539    | EMBARQ COMMUNICATIONS INC         | 22-Oct-07    | 918            | 918                 | 910,303  | CHECK          | 22-Sep-07           | 22-Oct-07 | 10/07/07         | 1-Nov-07  | 25                      | 22,950               | 14-Nov-07    | 13           | 11,934                |
| 1,540    | Ellis, Michael H                  | 5-Nov-07     | 3,935.29       | 1,850               | 39,208   | Direct Deposit |                     |           |                  | 6-Nov-07  | 1                       | 1,850                | 7-Nov-07     | 1            | 1,850                 |
| 1,541    | FEDEX                             | 10-Oct-07    | 1,099.20       | 9                   | 910,566  | CHECK          |                     |           |                  | 2-Nov-07  | 23                      | 215                  | 13-Nov-07    | 11           | 103                   |
| 1,542    | FEDEX                             | 3-Oct-07     | 884            | 17                  | 910,566  | CHECK          |                     |           |                  | 2-Nov-07  | 30                      | 520                  | 13-Nov-07    | 11           | 191                   |
| 1,543    | FEDEX                             | 24-Oct-07    | 36             | 36                  | 910,811  | CHECK          |                     |           |                  | 5-Nov-07  | 12                      | 433                  | 13-Nov-07    | 8            | 289                   |
| 1,544    | FEDEX                             | 31-Oct-07    | 36             | 36                  | 913,141  | CHECK          |                     |           |                  | 14-Nov-07 | 14                      | 500                  | 21-Nov-07    | 7            | 250                   |
| 1,545    | FISHER DOOR AND GLASS INC         | 15-Oct-07    | 226            | 226                 | 910,312  | CHECK          |                     |           |                  | 1-Nov-07  | 17                      | 3,838                | 13-Nov-07    | 12           | 2,709                 |
| 1,546    | FOOTHILLS FARMERS COOP            | 31-Oct-07    | 140            | 140                 | 912,005  | CHECK          |                     |           |                  | 9-Nov-07  | 9                       | 1,258                | 19-Nov-07    | 10           | 1,398                 |
| 1,547    | FRAMES AND THINGS                 | 5-Nov-07     | 26             | 26                  | 911,739  | CHECK          |                     |           |                  | 8-Nov-07  | 3                       | 79                   | 20-Nov-07    | 12           | 316                   |
| 1,548    | FRANKLIN FLOWER AND GIFT GALLERY  | 9-Oct-07     | 205            | 81                  | 910,819  | CHECK          | 9-Sep-07            | 9-Oct-07  | 09/24/07         | 5-Nov-07  | 42                      | 3,391                | 15-Nov-07    | 10           | 807                   |

**Atmos Energy Corporation-Tennessee**  
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**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag    | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|----------------|----------------------|--------------|--------------|-----------------------|
|          |                                       |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | (= k - j or b) | m = (f - d)          |              |              |                       |
| 1,549    | FYR EX EXTINGUISH SALES AND SERVICE I |   | 31-Oct-07    | 55             | 55                  | 912,009 | CHECK          | 2-Oct-07            | 2-Nov-07  | 10/17/07         | 9-Nov-07  | 9              | 494                  | 19-Nov-07    | 10           | 549                   |
| 1,550    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   |   | 2-Nov-07     | 110            | 110                 | 912,325 | CHECK          | 2-Oct-07            | 2-Nov-07  | 10/17/07         | 12-Nov-07 | 26             | 2,852                | 16-Nov-07    | 4            | 439                   |
| 1,551    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   |   | 2-Nov-07     | 32             | 32                  | 912,325 | CHECK          | 2-Oct-07            | 2-Nov-07  | 10/17/07         | 12-Nov-07 | 26             | 830                  | 16-Nov-07    | 4            | 128                   |
| 1,552    | HAGEMEYER NORTH AMERICA INC           |   | 8-Oct-07     | 27             | 27                  | 910,575 | CHECK          |                     |           |                  | 2-Nov-07  | 25             | 672                  | 13-Nov-07    | 11           | 296                   |
| 1,553    | HAGEMEYER NORTH AMERICA INC           |   | 8-Oct-07     | 109            | 109                 | 910,575 | CHECK          |                     |           |                  | 2-Nov-07  | 25             | 2,722                | 13-Nov-07    | 11           | 1,198                 |
| 1,554    | HAGEMEYER NORTH AMERICA INC           |   | 11-Oct-07    | 28             | 28                  | 910,842 | CHECK          |                     |           |                  | 5-Nov-07  | 25             | 702                  | 13-Nov-07    | 8            | 225                   |
| 1,555    | HAGEMEYER NORTH AMERICA INC           |   | 9-Oct-07     | 26             | 26                  | 910,842 | CHECK          |                     |           |                  | 5-Nov-07  | 27             | 694                  | 13-Nov-07    | 8            | 206                   |
| 1,556    | HAGEMEYER NORTH AMERICA INC           |   | 9-Oct-07     | 81             | 81                  | 910,842 | CHECK          |                     |           |                  | 5-Nov-07  | 27             | 2,195                | 13-Nov-07    | 8            | 650                   |
| 1,557    | HAGEMEYER NORTH AMERICA INC           |   | 11-Oct-07    | 63             | 63                  | 910,842 | CHECK          |                     |           |                  | 5-Nov-07  | 25             | 1,585                | 13-Nov-07    | 8            | 507                   |
| 1,558    | HAGEMEYER NORTH AMERICA INC           |   | 12-Oct-07    | 128            | 128                 | 911,170 | CHECK          |                     |           |                  | 6-Nov-07  | 25             | 3,198                | 13-Nov-07    | 7            | 895                   |
| 1,559    | HAGEMEYER NORTH AMERICA INC           |   | 18-Oct-07    | 24             | 24                  | 912,334 | CHECK          |                     |           |                  | 12-Nov-07 | 25             | 589                  | 19-Nov-07    | 7            | 165                   |
| 1,560    | HAGEMEYER NORTH AMERICA INC           |   | 17-Oct-07    | 58             | 58                  | 912,334 | CHECK          |                     |           |                  | 12-Nov-07 | 26             | 1,507                | 19-Nov-07    | 7            | 406                   |
| 1,561    | HANKINS PROPERTIES                    |   | 31-Oct-07    | 1,200.00       | 1,200               | 39,055  | Direct Deposit |                     |           |                  | 1-Nov-07  | 1              | 1,200                | 2-Nov-07     | 1            | 1,200                 |
| 1,562    | HANKINS PROPERTIES                    |   | 1-Nov-07     | 2,000.00       | 2,000               | 910,323 | CHECK          |                     |           |                  | 1-Nov-07  | -              | 0                    | 9-Nov-07     | 8            | 16,000                |
| 1,563    | HORN'S LAWN CARE                      |   | 27-Oct-07    | 90             | 90                  | 911,751 | CHECK          |                     |           |                  | 8-Nov-07  | 12             | 1,080                | 19-Nov-07    | 11           | 990                   |
| 1,564    | HUNT FRED B JR                        |   | 1-Nov-07     | 2,500.00       | 2,083               | 910,335 | CHECK          |                     |           |                  | 1-Nov-07  | -              | 0                    | 6-Nov-07     | 5            | 10,416                |
| 1,565    | Hay, Kenny A                          |   | 9-Nov-07     | 750            | 700                 | 39,393  | Direct Deposit |                     |           |                  | 13-Nov-07 | 4              | 2,799                | 14-Nov-07    | 1            | 700                   |
| 1,566    | Holt, James H III                     |   | 8-Nov-07     | 40             | 40                  | 39,397  | Direct Deposit |                     |           |                  | 13-Nov-07 | 5              | 200                  | 14-Nov-07    | 1            | 40                    |
| 1,567    | Hughes, John A                        |   | 12-Nov-07    | 393            | 189                 | 39,398  | Direct Deposit |                     |           |                  | 13-Nov-07 | 1              | 189                  | 14-Nov-07    | 1            | 189                   |
| 1,568    | INDEPENDENCE HIGH SCHOOL              |   | 1-Nov-07     | 180            | 180                 | 913,171 | CHECK          |                     |           |                  | 14-Nov-07 | 13             | 2,340                | 28-Nov-07    | 14           | 2,520                 |
| 1,569    | IVENS CONSTRUCTION INC                |   | 1-Nov-07     | 2,333.00       | 2,333               | 910,341 | CHECK          |                     |           |                  | 1-Nov-07  | -              | 0                    | 7-Nov-07     | 6            | 13,998                |
| 1,570    | JF KELLER AND ASSOCIATES INC          |   | 12-Oct-07    | 124            | 124                 | 911,189 | CHECK          |                     |           |                  | 6-Nov-07  | 25             | 3,089                | 16-Nov-07    | 10           | 1,236                 |
| 1,571    | JOHNSON CITY POWER BOARD              |   | 10-Oct-07    | 33             | 33                  | 912,367 | CHECK          | 10-Sep-07           | 10-Oct-07 | 09/25/07         | 12-Nov-07 | 48             | 1,603                | 19-Nov-07    | 7            | 234                   |
| 1,572    | JOHNSON CITY POWER BOARD              |   | 10-Oct-07    | 39             | 39                  | 912,367 | CHECK          | 10-Sep-07           | 10-Oct-07 | 09/25/07         | 12-Nov-07 | 48             | 1,879                | 19-Nov-07    | 7            | 274                   |
| 1,573    | JOHNSON CITY UTILITY SYSTEM           |   | 24-Oct-07    | 132            | 132                 | 911,505 | CHECK          | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 7-Nov-07  | 29             | 3,825                | 19-Nov-07    | 12           | 1,583                 |
| 1,574    | JOHNSON CITY UTILITY SYSTEM           |   | 2-Nov-07     | 13             | 13                  | 911,505 | CHECK          | 2-Oct-07            | 2-Nov-07  | 10/17/07         | 7-Nov-07  | 21             | 276                  | 19-Nov-07    | 12           | 158                   |
| 1,575    | Lovett, Don W                         |   | 30-Oct-07    | 756            | 386                 | 910,366 | CHECK          |                     |           |                  | 1-Nov-07  | 2              | 771                  | 13-Nov-07    | 12           | 4,629                 |
| 1,576    | Lucas, Kenneth                        |   | 1-Nov-07     | 1,915.87       | 479                 | 39,163  | Direct Deposit |                     |           |                  | 5-Nov-07  | 4              | 1,916                | 6-Nov-07     | 1            | 479                   |
| 1,577    | MARTIN DONNA                          |   | 5-Nov-07     | 425            | 425                 | 911,525 | CHECK          |                     |           |                  | 7-Nov-07  | 2              | 850                  | 19-Nov-07    | 12           | 5,100                 |
| 1,578    | MARYVILLE ALCOA HOME BUILDERS ASSOC   |   | 1-Oct-07     | 80             | 80                  | 911,526 | CHECK          |                     |           |                  | 7-Nov-07  | 37             | 2,960                | 23-Nov-07    | 16           | 1,280                 |
| 1,579    | MAURY COUNTY SOLID WASTE              |   | 31-Oct-07    | 136            | 136                 | 912,832 | CHECK          |                     |           |                  | 13-Nov-07 | 13             | 1,762                | 23-Nov-07    | 10           | 1,355                 |
| 1,580    | MCJUNKIN RED MAN CORPORATION          |   | 13-Nov-07    | 68,458.27      | 397                 | 33,905  | WIRE           |                     |           |                  | 13-Nov-07 | -              | 0                    | 14-Nov-07    | 1            | 397                   |
| 1,581    | MCJUNKIN RED MAN CORPORATION          |   | 13-Nov-07    | 102,429.29     | 917                 | 33,905  | WIRE           |                     |           |                  | 1-Nov-07  | -              | 0                    | 14-Nov-07    | 1            | 917                   |
| 1,582    | MCJUNKIN RED MAN CORPORATION          |   | 31-Oct-07    | 140,360.32     | 546                 | 33,905  | WIRE           |                     |           |                  | 1-Nov-07  | 1              | 546                  | 2-Nov-07     | 1            | 546                   |
| 1,583    | MCJUNKIN RED MAN CORPORATION          |   | 31-Oct-07    | 107,390.51     | 914                 | 33,905  | WIRE           |                     |           |                  | 1-Nov-07  | 1              | 914                  | 2-Nov-07     | 1            | 914                   |
| 1,584    | MIDDLE TENNESSEE ELECTRIC             |   | 29-Oct-07    | 12             | 12                  | 910,890 | CHECK          | 29-Sep-07           | 29-Oct-07 | 10/14/07         | 5-Nov-07  | 22             | 264                  | 15-Nov-07    | 10           | 120                   |
| 1,585    | MIDDLE TENNESSEE ELECTRIC             |   | 30-Oct-07    | 14             | 14                  | 910,890 | CHECK          | 29-Sep-07           | 29-Oct-07 | 10/14/07         | 5-Nov-07  | 22             | 306                  | 15-Nov-07    | 10           | 139                   |
| 1,586    | MIDDLE TENNESSEE ELECTRIC             |   | 30-Oct-07    | 1,585.00       | 1,585               | 911,535 | CHECK          | 30-Sep-07           | 30-Oct-07 | 10/15/07         | 7-Nov-07  | 23             | 36,455               | 16-Nov-07    | 9            | 14,265                |
| 1,587    | MIDDLE TENNESSEE ELECTRIC             |   | 6-Nov-07     | 23             | 23                  | 912,847 | CHECK          | 6-Oct-07            | 6-Nov-07  | 10/21/07         | 13-Nov-07 | 23             | 529                  | 23-Nov-07    | 10           | 230                   |
| 1,588    | MIDDLE TENNESSEE ELECTRIC             |   | 7-Nov-07     | 23             | 23                  | 912,847 | CHECK          | 7-Oct-07            | 7-Nov-07  | 10/22/07         | 13-Nov-07 | 22             | 506                  | 23-Nov-07    | 10           | 230                   |
| 1,589    | MUNSCHE HARDT KOPF AND HARR PC        |   | 3-Oct-07     | 483            | 483                 | 21,976  | CHECK          |                     |           |                  | 6-Nov-07  | 34             | 16,422               | 14-Nov-07    | 8            | 3,864                 |
| 1,590    | MURFREESBORO WATER AND SEWER DEPAR    |   | 24-Oct-07    | 141            | 141                 | 911,547 | CHECK          | 24-Sep-07           | 24-Oct-07 | 10/09/07         | 7-Nov-07  | 29             | 4,089                | 14-Nov-07    | 7            | 987                   |
| 1,591    | Manning, Denise D                     |   | 25-Oct-07    | 1,581.92       | 1,582               | 39,164  | Direct Deposit |                     |           |                  | 5-Nov-07  | 11             | 17,401               | 6-Nov-07     | 1            | 1,582                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                              | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - (j or b) | m = (f/d)            |              |              |                       |
| 1,592    | Morris, Stephen T                   |   | 2-Nov-07     | 169            | 34                  | 39,168  | Direct Deposit |                     |           |                  | 5-Nov-07  | 3                | 101                  | 6-Nov-07     | 1            | 34                    |
| 1,593    | Myatt, Ron F                        |   | 1-Nov-07     | 1,636.73       | 655                 | 39,170  | Direct Deposit |                     |           |                  | 5-Nov-07  | 4                | 2,619                | 6-Nov-07     | 1            | 655                   |
| 1,594    | NANNEYS BODY AND HYDR EQUIP INC     |   | 22-Oct-07    |                | 15                  | 912,418 | CHECK          |                     |           |                  | 12-Nov-07 | 21               | 311                  | 21-Nov-07    | 9            | 133                   |
| 1,595    | NATIONAL DIRECT MEDIA SERVICE       |   | 15-Oct-07    | 2,429.40       | 948                 | 912,074 | CHECK          |                     |           |                  | 9-Nov-07  | 25               | 23,700               | 15-Nov-07    | 6            | 5,688                 |
| 1,596    | NEAL AND HARWELL PLC                |   | 17-Oct-07    | 1,725.00       | 1,725               | 911,237 | CHECK          |                     |           |                  | 6-Nov-07  | 20               | 34,500               | 13-Nov-07    | 7            | 12,075                |
| 1,597    | NEAL AND HARWELL PLC                |   | 11-Sep-07    | 9,379.96       | 9,380               | 911,550 | CHECK          |                     |           |                  | 7-Nov-07  | 57               | 534,658              | 15-Nov-07    | 8            | 75,040                |
| 1,598    | NEAL AND HARWELL PLC                |   | 17-Oct-07    | 35,302.39      | 35,302              | 911,550 | CHECK          |                     |           |                  | 7-Nov-07  | 21               | 741,350              | 15-Nov-07    | 8            | 282,419               |
| 1,599    | NEAL AND HARWELL PLC                |   | 17-Oct-07    | 3,059.28       | 3,059               | 911,550 | CHECK          |                     |           |                  | 7-Nov-07  | 21               | 64,245               | 15-Nov-07    | 8            | 24,474                |
| 1,600    | PEOPLES CHOICE CREDIT UNION         |   | 1-Nov-07     | 1,594.99       | 1,595               | 910,394 | CHECK          |                     |           |                  | 1-Nov-07  | -                | 0                    | 14-Nov-07    | 13           | 20,735                |
| 1,601    | PITNEY BOWES PURCHASE POWER         |   | 4-Nov-07     | 500            | 466                 | 913,214 | CHECK          | 4-Oct-07            | 4-Nov-07  | 10/19/07         | 14-Nov-07 | 26               | 12,111               | 21-Nov-07    | 7            | 3,261                 |
| 1,602    | RANDSTAD STAFFING SERVICES INC      |   | 7-Oct-07     | 877            | 877                 | 910,639 | CHECK          |                     |           |                  | 2-Nov-07  | 26               | 22,798               | 13-Nov-07    | 11           | 9,645                 |
| 1,603    | RED WING BRANDS OF AMERICA          |   | 19-Oct-07    | 2,275.03       | 1,285               | 912,892 | CHECK          |                     |           |                  | 13-Nov-07 | 25               | 32,133               | 21-Nov-07    | 8            | 10,283                |
| 1,604    | RICOH AMERICAS CORPORATION          |   | 5-Oct-07     | 3,780.45       | 1,734               | 910,643 | CHECK          |                     |           |                  | 2-Nov-07  | 28               | 48,562               | 15-Nov-07    | 13           | 22,547                |
| 1,605    | ROBINSON LAWN CARE                  |   | 1-Nov-07     | 305            | 305                 | 913,445 | CHECK          |                     |           |                  | 15-Nov-07 | 14               | 4,270                | 26-Nov-07    | 11           | 3,355                 |
| 1,606    | ROTO ROOTER                         |   | 7-Nov-07     | 70             | 70                  | 913,449 | CHECK          |                     |           |                  | 15-Nov-07 | 8                | 560                  | 3-Dec-07     | 18           | 1,260                 |
| 1,607    | ROYAL CUP INC                       |   | 12-Oct-07    | 244            | 244                 | 911,260 | CHECK          | 12-Sep-07           | 12-Oct-07 | 09/27/07         | 6-Nov-07  | 40               | 9,748                | 15-Nov-07    | 9            | 2,193                 |
| 1,608    | Ray, Michael F                      |   | 30-Oct-07    | 664            | 66                  | 39,176  | Direct Deposit |                     |           |                  | 5-Nov-07  | 6                | 399                  | 6-Nov-07     | 1            | 66                    |
| 1,609    | Roberts, David A                    |   | 28-Oct-07    | 139            | 70                  | 910,413 | CHECK          |                     |           |                  | 1-Nov-07  | 3                | 209                  | 13-Nov-07    | 12           | 836                   |
| 1,610    | SCOTTS HEATING AND AIR CONDITIONING |   | 18-Oct-07    | 139            | 139                 | 913,457 | CHECK          |                     |           |                  | 15-Nov-07 | 28               | 3,885                | 28-Nov-07    | 13           | 1,804                 |
| 1,611    | SENSIT TECHNOLOGIES                 |   | 30-Oct-07    | 105            | 105                 | 912,787 | CHECK          |                     |           |                  | 13-Nov-07 | 14               | 1,471                | 23-Nov-07    | 10           | 1,051                 |
| 1,612    | SHELLBYVILLE BEDFORD COUNTY         |   | 22-Oct-07    | 500            | 500                 | 912,462 | CHECK          |                     |           |                  | 12-Nov-07 | 21               | 10,500               | 19-Nov-07    | 7            | 3,500                 |
| 1,613    | SPIRIT SERVICES CO                  |   | 17-Oct-07    | 67             | 67                  | 912,474 | CHECK          |                     |           |                  | 12-Nov-07 | 26               | 1,752                | 20-Nov-07    | 8            | 539                   |
| 1,614    | STAFFING SOLUTIONS INC              |   | 29-Oct-07    | 421            | 421                 | 911,590 | CHECK          |                     |           |                  | 7-Nov-07  | 9                | 3,788                | 15-Nov-07    | 8            | 3,367                 |
| 1,615    | STAFFING SOLUTIONS INC              |   | 15-Oct-07    | 346            | 346                 | 911,590 | CHECK          |                     |           |                  | 7-Nov-07  | 23               | 7,951                | 15-Nov-07    | 8            | 2,766                 |
| 1,616    | STAFFING SOLUTIONS INC              |   | 13-Nov-07    | 428            | 428                 | 913,472 | CHECK          |                     |           |                  | 15-Nov-07 | 2                | 857                  | 21-Nov-07    | 6            | 2,570                 |
| 1,617    | Seals, Billy J                      |   | 31-Oct-07    | 1,713.13       | 171                 | 39,179  | Direct Deposit |                     |           |                  | 5-Nov-07  | 5                | 857                  | 6-Nov-07     | 1            | 171                   |
| 1,618    | Sharp, Brenda J                     |   | 1-Nov-07     | 771            | 270                 | 39,180  | Direct Deposit |                     |           |                  | 5-Nov-07  | 4                | 1,080                | 6-Nov-07     | 1            | 270                   |
| 1,619    | Steiger, Steven R                   |   | 5-Nov-07     | 1,565.47       | 548                 | 39,237  | Direct Deposit |                     |           |                  | 6-Nov-07  | 1                | 548                  | 7-Nov-07     | 1            | 548                   |
| 1,620    | Stem, Gary                          |   | 26-Oct-07    | 393            | 79                  | 910,436 | CHECK          |                     |           |                  | 1-Nov-07  | 6                | 472                  | 13-Nov-07    | 12           | 943                   |
| 1,621    | TELCOVE OPERATIONS                  |   | 20-Sep-07    | 1,080.49       | 1,080               | 910,669 | CHECK          |                     |           |                  | 2-Nov-07  | 43               | 46,461               | 13-Nov-07    | 11           | 11,885                |
| 1,622    | TENNESSEE GAS ASSOCIATION           |   | 18-Oct-07    | 285            | 285                 | 910,670 | CHECK          |                     |           |                  | 2-Nov-07  | 15               | 4,275                | 13-Nov-07    | 11           | 3,135                 |
| 1,623    | TENNESSEE GAS ASSOCIATION           |   | 12-Nov-07    | 55             | 55                  | 913,481 | CHECK          |                     |           |                  | 15-Nov-07 | 3                | 165                  | 26-Nov-07    | 11           | 605                   |
| 1,624    | TENNESSEE GAS ASSOCIATION           |   | 12-Nov-07    | 55             | 55                  | 913,481 | CHECK          |                     |           |                  | 15-Nov-07 | 3                | 165                  | 26-Nov-07    | 11           | 605                   |
| 1,625    | TIDI WASTE SYSTEMS                  |   | 31-Oct-07    | 238            | 238                 | 912,134 | CHECK          |                     |           |                  | 9-Nov-07  | 9                | 2,145                | 19-Nov-07    | 10           | 2,384                 |
| 1,626    | TOWN OF GREENEVILLE                 |   | 31-Oct-07    | 39             | 39                  | 913,491 | CHECK          |                     |           |                  | 15-Nov-07 | 15               | 585                  | 21-Nov-07    | 6            | 234                   |
| 1,627    | Turner, Stephen S (Scott)           |   | 1-Nov-07     | 677            | 541                 | 911,294 | CHECK          |                     |           |                  | 6-Nov-07  | 5                | 2,706                | 19-Nov-07    | 13           | 7,037                 |
| 1,628    | Turner, Larry W (Wayne)             |   | 7-Nov-07     | 165            | 56                  | 39,339  | Direct Deposit |                     |           |                  | 9-Nov-07  | 2                | 112                  | 12-Nov-07    | 3            | 168                   |
| 1,629    | UNION CITY ELECTRIC SYSTEM          |   | 1-Oct-07     | 347            | 347                 | 911,303 | CHECK          | 1-Sep-07            | 1-Oct-07  | 09/16/07         | 6-Nov-07  | 51               | 17,677               | 15-Nov-07    | 9            | 3,119                 |
| 1,630    | UNION CITY ELECTRIC SYSTEM          |   | 30-Oct-07    | 39             | 39                  | 912,505 | CHECK          | 30-Sep-07           | 30-Oct-07 | 10/15/07         | 12-Nov-07 | 28               | 1,091                | 19-Nov-07    | 7            | 273                   |
| 1,631    | UPS                                 |   | 13-Oct-07    | 208            | 178                 | 913,247 | CHECK          |                     |           |                  | 14-Nov-07 | 32               | 5,698                | 26-Nov-07    | 12           | 2,137                 |
| 1,632    | UTILIQUEST                          |   | 9-Oct-07     | 2,856.95       | 2,857               | 910,981 | CHECK          |                     |           |                  | 5-Nov-07  | 27               | 77,138               | 16-Nov-07    | 11           | 31,426                |
| 1,633    | UTILIQUEST                          |   | 9-Oct-07     | 1,282.50       | 1,283               | 910,981 | CHECK          |                     |           |                  | 5-Nov-07  | 27               | 34,628               | 16-Nov-07    | 11           | 14,108                |
| 1,634    | UTILIQUEST                          |   | 9-Oct-07     | 4,792.50       | 4,793               | 910,981 | CHECK          |                     |           |                  | 5-Nov-07  | 27               | 129,398              | 16-Nov-07    | 11           | 52,718                |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                  |              |                |                     |          |              |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                  | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - f (or b)</i> | <i>m = f (or b)</i>  |              |              |                       |
| 1,635    | UTILQUEST        | 15-Oct-07    | 4,728.40       | 4,728               | 912,141  | CHECK        |                     |                   |                  | 9-Nov-07  | 25                      | 118,210              | 19-Nov-07    | 10           | 47,284                |
| 1,636    | UTILQUEST        | 15-Oct-07    | 1,215.00       | 1,215               | 912,141  | CHECK        |                     |                   |                  | 9-Nov-07  | 25                      | 30,375               | 19-Nov-07    | 10           | 12,150                |
| 1,637    | UTILQUEST        | 15-Oct-07    | 2,956.50       | 2,957               | 912,141  | CHECK        |                     |                   |                  | 9-Nov-07  | 25                      | 73,913               | 19-Nov-07    | 10           | 29,565                |
| 1,638    | VF IMAGEWEAR INC | 8-Oct-07     | 258            | 258                 | 910,694  | CHECK        |                     |                   |                  | 2-Nov-07  | 25                      | 6,460                | 13-Nov-07    | 11           | 2,842                 |
| 1,639    | VF IMAGEWEAR INC | 9-Oct-07     | 103            | 103                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 2,781                | 13-Nov-07    | 8            | 824                   |
| 1,640    | VF IMAGEWEAR INC | 9-Oct-07     | 263            | 263                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 7,099                | 13-Nov-07    | 8            | 2,103                 |
| 1,641    | VF IMAGEWEAR INC | 10-Oct-07    | 391            | 391                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 10,172               | 13-Nov-07    | 8            | 3,130                 |
| 1,642    | VF IMAGEWEAR INC | 10-Oct-07    | 293            | 293                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 7,608                | 13-Nov-07    | 8            | 2,341                 |
| 1,643    | VF IMAGEWEAR INC | 11-Oct-07    | 30             | 30                  | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 740                  | 13-Nov-07    | 8            | 237                   |
| 1,644    | VF IMAGEWEAR INC | 9-Oct-07     | 70             | 70                  | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 1,885                | 13-Nov-07    | 8            | 558                   |
| 1,645    | VF IMAGEWEAR INC | 9-Oct-07     | 230            | 230                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 6,202                | 13-Nov-07    | 8            | 1,838                 |
| 1,646    | VF IMAGEWEAR INC | 11-Oct-07    | 88             | 88                  | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 2,188                | 13-Nov-07    | 8            | 700                   |
| 1,647    | VF IMAGEWEAR INC | 9-Oct-07     | 360            | 360                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 9,719                | 13-Nov-07    | 8            | 2,880                 |
| 1,648    | VF IMAGEWEAR INC | 9-Oct-07     | 361            | 361                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 9,748                | 13-Nov-07    | 8            | 2,888                 |
| 1,649    | VF IMAGEWEAR INC | 11-Oct-07    | 254            | 254                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 6,349                | 13-Nov-07    | 8            | 2,032                 |
| 1,650    | VF IMAGEWEAR INC | 11-Oct-07    | 158            | 158                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 3,948                | 13-Nov-07    | 8            | 1,263                 |
| 1,651    | VF IMAGEWEAR INC | 9-Oct-07     | 360            | 360                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 9,730                | 13-Nov-07    | 8            | 2,883                 |
| 1,652    | VF IMAGEWEAR INC | 10-Oct-07    | 90             | 90                  | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 2,339                | 13-Nov-07    | 8            | 720                   |
| 1,653    | VF IMAGEWEAR INC | 11-Oct-07    | 186            | 186                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 4,642                | 13-Nov-07    | 8            | 1,486                 |
| 1,654    | VF IMAGEWEAR INC | 9-Oct-07     | 366            | 366                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 27                      | 9,871                | 13-Nov-07    | 8            | 2,925                 |
| 1,655    | VF IMAGEWEAR INC | 10-Oct-07    | 113            | 113                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 2,933                | 13-Nov-07    | 8            | 902                   |
| 1,656    | VF IMAGEWEAR INC | 10-Oct-07    | 288            | 288                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 7,485                | 13-Nov-07    | 8            | 2,303                 |
| 1,657    | VF IMAGEWEAR INC | 10-Oct-07    | 20             | 20                  | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 527                  | 13-Nov-07    | 8            | 162                   |
| 1,658    | VF IMAGEWEAR INC | 10-Oct-07    | 204            | 204                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 5,313                | 13-Nov-07    | 8            | 1,635                 |
| 1,659    | VF IMAGEWEAR INC | 10-Oct-07    | 243            | 243                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 6,312                | 13-Nov-07    | 8            | 1,942                 |
| 1,660    | VF IMAGEWEAR INC | 10-Oct-07    | 54             | 54                  | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 1,396                | 13-Nov-07    | 8            | 430                   |
| 1,661    | VF IMAGEWEAR INC | 11-Oct-07    | 319            | 319                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 7,978                | 13-Nov-07    | 8            | 2,533                 |
| 1,662    | VF IMAGEWEAR INC | 11-Oct-07    | 350            | 350                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 25                      | 8,743                | 13-Nov-07    | 8            | 2,798                 |
| 1,663    | VF IMAGEWEAR INC | 10-Oct-07    | 362            | 362                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 9,407                | 13-Nov-07    | 8            | 2,895                 |
| 1,664    | VF IMAGEWEAR INC | 10-Oct-07    | 296            | 296                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 7,703                | 13-Nov-07    | 8            | 2,370                 |
| 1,665    | VF IMAGEWEAR INC | 10-Oct-07    | 122            | 122                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 3,181                | 13-Nov-07    | 8            | 979                   |
| 1,666    | VF IMAGEWEAR INC | 10-Oct-07    | 266            | 266                 | 911,013  | CHECK        |                     |                   |                  | 5-Nov-07  | 26                      | 6,904                | 13-Nov-07    | 8            | 2,124                 |
| 1,667    | VF IMAGEWEAR INC | 12-Oct-07    | 76             | 76                  | 911,341  | CHECK        |                     |                   |                  | 6-Nov-07  | 25                      | 1,890                | 13-Nov-07    | 7            | 529                   |
| 1,668    | VF IMAGEWEAR INC | 12-Oct-07    | 357            | 357                 | 911,341  | CHECK        |                     |                   |                  | 6-Nov-07  | 25                      | 8,918                | 13-Nov-07    | 7            | 2,497                 |
| 1,669    | VF IMAGEWEAR INC | 12-Oct-07    | 355            | 355                 | 911,341  | CHECK        |                     |                   |                  | 6-Nov-07  | 25                      | 8,885                | 13-Nov-07    | 7            | 2,488                 |
| 1,670    | VF IMAGEWEAR INC | 12-Oct-07    | 104            | 104                 | 911,341  | CHECK        |                     |                   |                  | 6-Nov-07  | 25                      | 2,611                | 13-Nov-07    | 7            | 731                   |
| 1,671    | VF IMAGEWEAR INC | 12-Oct-07    | 323            | 323                 | 911,341  | CHECK        |                     |                   |                  | 6-Nov-07  | 25                      | 8,079                | 13-Nov-07    | 7            | 2,262                 |
| 1,672    | VF IMAGEWEAR INC | 12-Oct-07    | 361            | 361                 | 911,341  | CHECK        |                     |                   |                  | 6-Nov-07  | 25                      | 9,034                | 13-Nov-07    | 7            | 2,530                 |
| 1,673    | VF IMAGEWEAR INC | 18-Oct-07    | 396            | 396                 | 912,525  | CHECK        |                     |                   |                  | 12-Nov-07 | 25                      | 9,897                | 19-Nov-07    | 7            | 2,771                 |
| 1,674    | VF IMAGEWEAR INC | 18-Oct-07    | 361            | 361                 | 912,525  | CHECK        |                     |                   |                  | 12-Nov-07 | 25                      | 9,036                | 19-Nov-07    | 7            | 2,530                 |
| 1,675    | VF IMAGEWEAR INC | 18-Oct-07    | 297            | 297                 | 912,525  | CHECK        |                     |                   |                  | 12-Nov-07 | 25                      | 7,425                | 19-Nov-07    | 7            | 2,079                 |
| 1,676    | VF IMAGEWEAR INC | 18-Oct-07    | 185            | 185                 | 912,525  | CHECK        |                     |                   |                  | 12-Nov-07 | 25                      | 4,623                | 19-Nov-07    | 7            | 1,294                 |
| 1,677    | VF IMAGEWEAR INC | 18-Oct-07    | 320            | 320                 | 912,525  | CHECK        |                     |                   |                  | 12-Nov-07 | 25                      | 7,988                | 19-Nov-07    | 7            | 2,237                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag $i = k - f \text{ or } b$ | Weighted Payment Lag $m = (f/b)$ | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|---------------------------------------|----------------------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  |                                       |                                  |              |              |                       |
| 1,678    | VF IMAGEWEAR INC                     | 17-Oct-07    | 168            | 168                 | 912,525  | CHECK        |                     |           |                  | 12-Nov-07 | 26                                    | 4,373                            | 19-Nov-07    | 7            | 1,177                 |
| 1,679    | VF IMAGEWEAR INC                     | 18-Oct-07    | 363            | 363                 | 912,525  | CHECK        |                     |           |                  | 12-Nov-07 | 25                                    | 9,068                            | 19-Nov-07    | 7            | 2,539                 |
| 1,680    | VF IMAGEWEAR INC                     | 17-Oct-07    | 270            | 270                 | 912,525  | CHECK        |                     |           |                  | 12-Nov-07 | 26                                    | 7,012                            | 19-Nov-07    | 7            | 1,888                 |
| 1,681    | VF IMAGEWEAR INC                     | 18-Oct-07    | 338            | 338                 | 912,525  | CHECK        |                     |           |                  | 12-Nov-07 | 25                                    | 8,943                            | 19-Nov-07    | 7            | 2,504                 |
| 1,682    | VF IMAGEWEAR INC                     | 17-Oct-07    | 330            | 330                 | 912,525  | CHECK        |                     |           |                  | 12-Nov-07 | 26                                    | 8,579                            | 19-Nov-07    | 7            | 2,310                 |
| 1,683    | VF IMAGEWEAR INC                     | 19-Oct-07    | 213            | 213                 | 912,984  | CHECK        |                     |           |                  | 13-Nov-07 | 25                                    | 5,336                            | 19-Nov-07    | 6            | 1,281                 |
| 1,684    | VF IMAGEWEAR INC                     | 19-Oct-07    | 363            | 363                 | 912,984  | CHECK        |                     |           |                  | 13-Nov-07 | 25                                    | 9,071                            | 19-Nov-07    | 6            | 2,177                 |
| 1,685    | VF IMAGEWEAR INC                     | 20-Oct-07    | 250            | 250                 | 913,260  | CHECK        |                     |           |                  | 14-Nov-07 | 25                                    | 6,238                            | 21-Nov-07    | 7            | 1,747                 |
| 1,686    | WEAKLEY COUNTY                       | 26-Oct-07    | 16             | 16                  | 911,346  | CHECK        |                     |           |                  | 6-Nov-07  | 26                                    | 424                              | 15-Nov-07    | 9            | 1,47                  |
| 1,687    | WEBBS REFRESHMENTS                   | 15-Oct-07    | 164            | 164                 | 912,157  | CHECK        | 26-Sep-07           | 26-Oct-07 | 10/11/07         | 9-Nov-07  | 25                                    | 4,102                            | 19-Nov-07    | 10           | 1,641                 |
| 1,688    | WILLIS TRACTOR TRAILER REPAIR        | 22-Oct-07    | 93             | 93                  | 910,465  | CHECK        |                     |           |                  | 1-Nov-07  | 10                                    | 933                              | 15-Nov-07    | 14           | 1,306                 |
| 1,689    | WOLVERINE WORLD WIDE INC             | 3-Oct-07     | 375            | 125                 | 910,467  | CHECK        |                     |           |                  | 1-Nov-07  | 29                                    | 3,625                            | 7-Nov-07     | 6            | 750                   |
| 1,690    | WOLVERINE WORLD WIDE INC             | 7-Nov-07     | 1,668.75       | 942                 | 913,271  | CHECK        |                     |           |                  | 14-Nov-07 | 7                                     | 6,593                            | 23-Nov-07    | 9            | 8,476                 |
| 1,691    | XEROX CORPORATION                    | 4-Oct-07     | 1,377.16       | 1,377               | 910,705  | CHECK        |                     |           |                  | 2-Nov-07  | 29                                    | 39,938                           | 9-Nov-07     | 7            | 9,640                 |
| 1,692    | XEROX CORPORATION                    | 1-Nov-07     | 302            | 302                 | 910,705  | CHECK        |                     |           |                  | 2-Nov-07  | 1                                     | 302                              | 9-Nov-07     | 7            | 2,111                 |
| 1,693    | YOUNG WATER LLC                      | 25-Oct-07    | 36             | 36                  | 911,667  | CHECK        |                     |           |                  | 7-Nov-07  | 13                                    | 465                              | 30-Nov-07    | 23           | 823                   |
| 1,694    | AIRGAS MID AMERICA INC               | 25-Oct-07    | 34             | 34                  | 914,124  | CHECK        |                     |           |                  | 19-Nov-07 | 25                                    | 847                              | 30-Nov-07    | 11           | 373                   |
| 1,695    | AIRGAS MID AMERICA INC               | 31-Oct-07    | 57             | 57                  | 915,165  | CHECK        |                     |           |                  | 26-Nov-07 | 26                                    | 1,478                            | 3-Dec-07     | 7            | 398                   |
| 1,696    | AIRGAS MID AMERICA INC               | 31-Oct-07    | 131            | 131                 | 915,165  | CHECK        |                     |           |                  | 26-Nov-07 | 26                                    | 3,414                            | 3-Dec-07     | 7            | 919                   |
| 1,697    | AIRGAS MID AMERICA INC               | 31-Oct-07    | 102            | 102                 | 915,165  | CHECK        |                     |           |                  | 26-Nov-07 | 26                                    | 2,663                            | 3-Dec-07     | 7            | 717                   |
| 1,698    | ALLIED WASTE SERVICES                | 25-Oct-07    | 341            | 341                 | 913,569  | CHECK        |                     |           |                  | 16-Nov-07 | 22                                    | 7,498                            | 28-Nov-07    | 12           | 4,090                 |
| 1,699    | AMERICAN BEVERAGE COFFEE AND WATER 1 | 13-Nov-07    | 46             | 46                  | 915,881  | CHECK        |                     |           |                  | 28-Nov-07 | 15                                    | 687                              | 6-Dec-07     | 8            | 367                   |
| 1,700    | APPALACHIAN POWER COMPANY            | 15-Nov-07    | 25             | 25                  | 914,531  | CHECK        | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 20-Nov-07 | 21                                    | 528                              | 29-Nov-07    | 9            | 226                   |
| 1,701    | APPALACHIAN POWER COMPANY            | 15-Nov-07    | 23             | 23                  | 914,531  | CHECK        | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 20-Nov-07 | 21                                    | 476                              | 29-Nov-07    | 9            | 204                   |
| 1,702    | APPALACHIAN POWER COMPANY            | 15-Nov-07    | 26             | 26                  | 914,531  | CHECK        | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 20-Nov-07 | 21                                    | 540                              | 29-Nov-07    | 9            | 231                   |
| 1,703    | APPALACHIAN POWER COMPANY            | 15-Nov-07    | 16             | 16                  | 914,531  | CHECK        | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 20-Nov-07 | 21                                    | 345                              | 29-Nov-07    | 9            | 148                   |
| 1,704    | APPALACHIAN POWER COMPANY            | 19-Nov-07    | 17             | 17                  | 915,886  | CHECK        | 19-Oct-07           | 19-Nov-07 | 11/03/07         | 28-Nov-07 | 25                                    | 436                              | 6-Dec-07     | 8            | 140                   |
| 1,705    | ARAMARK SERVICES INC                 | 10-Nov-07    | 388            | 388                 | 916,105  | CHECK        |                     |           |                  | 29-Nov-07 | 19                                    | 7,363                            | 13-Dec-07    | 14           | 5,425                 |
| 1,706    | AT&T                                 | 1-Nov-07     | 6,842.31       | 5,195               | 914,539  | CHECK        | 1-Oct-07            | 1-Nov-07  | 10/16/07         | 20-Nov-07 | 35                                    | 181,839                          | 29-Nov-07    | 9            | 46,759                |
| 1,707    | AT&T                                 | 1-Nov-07     | 23,321.17      | 1,752               | 916,113  | CHECK        |                     |           |                  | 29-Nov-07 | 28                                    | 49,042                           | 10-Dec-07    | 11           | 19,267                |
| 1,708    | BAKER DONELSON BEARMAN AND CALDWEL   | 12-Jul-07    | 5,180.16       | 5,180               | 914,881  | CHECK        |                     |           |                  | 21-Nov-07 | 132                                   | 683,781                          | 30-Nov-07    | 9            | 46,621                |
| 1,709    | BAKER DONELSON BEARMAN AND CALDWEL   | 17-Oct-07    | 636            | 636                 | 914,881  | CHECK        |                     |           |                  | 21-Nov-07 | 35                                    | 22,260                           | 30-Nov-07    | 9            | 5,724                 |
| 1,710    | BAKER DONELSON BEARMAN AND CALDWEL   | 17-Oct-07    | 3,388.13       | 3,388               | 914,881  | CHECK        |                     |           |                  | 21-Nov-07 | 35                                    | 118,585                          | 30-Nov-07    | 9            | 30,493                |
| 1,711    | BLC CORPORATION                      | 19-Nov-07    | 252,293.04     | 739                 | 34,091   | WIRE         |                     |           |                  | 19-Nov-07 | -                                     | 0                                | 19-Nov-07    | 0            | -                     |
| 1,712    | BRIGHT TRACEY                        | 27-Oct-07    | 580            | 580                 | 914,897  | CHECK        |                     |           |                  | 21-Nov-07 | 25                                    | 14,500                           | 28-Nov-07    | 7            | 4,060                 |
| 1,713    | Baker, Clarence                      | 16-Nov-07    | 518            | 518                 | 914,549  | CHECK        |                     |           |                  | 20-Nov-07 | 4                                     | 2,072                            | 27-Nov-07    | 7            | 3,627                 |
| 1,714    | Blaylock, Bobby J                    | 27-Nov-07    | 81             | 5                   | 915,894  | CHECK        |                     |           |                  | 28-Nov-07 | 1                                     | 5                                | 7-Dec-07     | 9            | 44                    |
| 1,715    | Bradley, Johnny C                    | 19-Nov-07    | 107            | 11                  | 914,559  | CHECK        |                     |           |                  | 20-Nov-07 | 1                                     | 11                               | 4-Dec-07     | 14           | 150                   |
| 1,716    | CITY OF ALCOA                        | 6-Nov-07     | 28             | 28                  | 914,584  | CHECK        | 6-Oct-07            | 6-Nov-07  | 10/21/07         | 20-Nov-07 | 30                                    | 828                              | 29-Nov-07    | 9            | 248                   |
| 1,717    | CITY OF FRANKLIN TN                  | 15-Nov-07    | 116            | 116                 | 914,590  | CHECK        | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 20-Nov-07 | 21                                    | 2,427                            | 30-Nov-07    | 10           | 1,156                 |
| 1,718    | CITY OF MARYVILLE UTILITIES          | 14-Nov-07    | 562            | 562                 | 914,592  | CHECK        | 14-Oct-07           | 14-Nov-07 | 10/29/07         | 20-Nov-07 | 22                                    | 12,369                           | 30-Nov-07    | 10           | 5,622                 |
| 1,719    | CITY OF MARYVILLE UTILITIES          | 13-Nov-07    | 19             | 19                  | 914,922  | CHECK        | 13-Oct-07           | 13-Nov-07 | 10/28/07         | 21-Nov-07 | 24                                    | 462                              | 30-Nov-07    | 9            | 173                   |
| 1,720    | CITY OF MARYVILLE UTILITIES          | 13-Nov-07    | 56             | 56                  | 914,922  | CHECK        | 13-Oct-07           | 13-Nov-07 | 10/28/07         | 21-Nov-07 | 24                                    | 1,336                            | 30-Nov-07    | 9            | 501                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - j (or b) | m = (l * j)          |              |              |                       |
| 1,721    | CLEAVENGER ASSOCIATES INC            |   | 2-Nov-07     | 233            | 233                 | 915,647 | CHECK          |                     |           |                  | 27-Nov-07 | 25               | 5,819                | 5-Dec-07     | 8            | 1,862                 |
| 1,722    | Cox, Bobby W                         |   | 16-Nov-07    | 720            | 228                 | 39,719  | Direct Deposit |                     |           |                  | 27-Nov-07 | 11               | 2,508                | 28-Nov-07    | 1            | 228                   |
| 1,723    | DAILY NEWS JOURNAL                   |   | 5-Nov-07     |                | 4                   | 914,626 | CHECK          | 5-Oct-07            | 5-Nov-07  | 10/20/07         |           | 31               | 127                  | 3-Dec-07     | 13           | 53                    |
| 1,724    | DITCH WITCH INC                      |   | 29-Oct-07    | 51             | 51                  | 914,960 | CHECK          |                     |           |                  | 21-Nov-07 | 23               | 1,178                | 29-Nov-07    | 8            | 410                   |
| 1,725    | DOCTORS CARE                         |   | 9-Nov-07     | 30             | 30                  | 914,635 | CHECK          | 9-Oct-07            | 9-Nov-07  | 10/24/07         |           | 27               | 810                  | 3-Dec-07     | 13           | 390                   |
| 1,726    | DOCTORS CARE                         |   | 7-Nov-07     | 420            | 300                 | 914,635 | CHECK          | 7-Oct-07            | 7-Nov-07  | 10/22/07         |           | 29               | 8,700                | 3-Dec-07     | 13           | 3,900                 |
| 1,727    | DUCK RIVER ELECTRIC MEMBERSHIP CORP  |   | 16-Nov-07    | 14             | 14                  | 915,290 | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         |           | 26               | 375                  | 3-Dec-07     | 7            | 101                   |
| 1,728    | EMBARQ COMMUNICATIONS INC            |   | 7-Sep-07     | 68             | 68                  | 915,300 | CHECK          | 7-Aug-07            | 7-Sep-07  | 08/22/07         |           | 96               | 6,574                | 6-Dec-07     | 10           | 685                   |
| 1,729    | EMBARQ COMMUNICATIONS INC            |   | 7-Oct-07     | 68             | 68                  | 915,300 | CHECK          | 7-Sep-07            | 7-Oct-07  | 09/22/07         |           | 65               | 4,451                | 6-Dec-07     | 10           | 685                   |
| 1,730    | EMBARQ COMMUNICATIONS INC            |   | 22-Oct-07    | 155            | 155                 | 915,300 | CHECK          | 22-Sep-07           | 22-Oct-07 | 10/07/07         |           | 50               | 7,743                | 6-Dec-07     | 10           | 1,549                 |
| 1,731    | EMBARQ COMMUNICATIONS INC            |   | 7-Sep-07     | 334            | 334                 | 915,300 | CHECK          | 7-Aug-07            | 7-Sep-07  | 08/22/07         |           | 96               | 32,046               | 6-Dec-07     | 10           | 3,338                 |
| 1,732    | EMBARQ COMMUNICATIONS INC            |   | 7-Nov-07     | 68             | 68                  | 915,300 | CHECK          | 7-Oct-07            | 7-Nov-07  | 10/22/07         |           | 35               | 2,396                | 6-Dec-07     | 10           | 685                   |
| 1,733    | EMBARQ COMMUNICATIONS INC            |   | 7-Nov-07     | 345            | 345                 | 915,300 | CHECK          | 7-Oct-07            | 7-Nov-07  | 10/22/07         |           | 35               | 12,082               | 6-Dec-07     | 10           | 3,452                 |
| 1,734    | EMBARQ COMMUNICATIONS INC            |   | 13-Oct-07    | 102            | 102                 | 915,300 | CHECK          | 13-Sep-07           | 13-Oct-07 | 09/28/07         |           | 59               | 5,996                | 6-Dec-07     | 10           | 1,016                 |
| 1,735    | EMBARQ COMMUNICATIONS INC            |   | 7-Oct-07     | 334            | 334                 | 915,300 | CHECK          | 7-Sep-07            | 7-Oct-07  | 09/22/07         |           | 65               | 21,718               | 6-Dec-07     | 10           | 3,341                 |
| 1,736    | EMBARQ COMMUNICATIONS INC            |   | 13-Oct-07    | 466            | 466                 | 915,300 | CHECK          | 13-Sep-07           | 13-Oct-07 | 09/28/07         |           | 59               | 27,521               | 6-Dec-07     | 10           | 4,665                 |
| 1,737    | EMBARQ COMMUNICATIONS INC            |   | 26-Oct-07    | 134            | 134                 | 915,300 | CHECK          | 26-Sep-07           | 26-Oct-07 | 10/11/07         |           | 46               | 6,166                | 6-Dec-07     | 10           | 1,341                 |
| 1,738    | EMERGENCY NUMBER SERVICE PUBLICATION |   | 22-Oct-07    | 200            | 200                 | 913,635 | CHECK          |                     |           |                  | 16-Nov-07 | 25               | 5,000                | 28-Nov-07    | 12           | 2,400                 |
| 1,739    | Eastley, John C (Craig)              |   | 8-Nov-07     | 153            | 14                  | 915,680 | CHECK          |                     |           |                  | 27-Nov-07 | 19               | 262                  | 6-Dec-07     | 9            | 124                   |
| 1,740    | FARRER BROTHERS                      |   | 24-Oct-07    | 63             | 63                  | 914,223 | CHECK          |                     |           |                  | 19-Nov-07 | 26               | 1,627                | 27-Nov-07    | 8            | 500                   |
| 1,741    | FEDEX                                |   | 17-Oct-07    | 956            | 54                  | 914,224 | CHECK          |                     |           |                  | 19-Nov-07 | 33               | 1,783                | 29-Nov-07    | 10           | 540                   |
| 1,742    | FEDEX                                |   | 7-Nov-07     | 96             | 96                  | 914,224 | CHECK          |                     |           |                  | 19-Nov-07 | 12               | 1,155                | 29-Nov-07    | 10           | 962                   |
| 1,743    | FEDEX                                |   | 7-Nov-07     | 68             | 68                  | 914,651 | CHECK          |                     |           |                  | 20-Nov-07 | 13               | 889                  | 28-Nov-07    | 8            | 547                   |
| 1,744    | FIRE TEC INC                         |   | 14-Nov-07    | 27             | 27                  | 915,694 | CHECK          |                     |           |                  | 27-Nov-07 | 13               | 355                  | 17-Dec-07    | 20           | 546                   |
| 1,745    | Faircloth, Morris G                  |   | 19-Nov-07    | 1,990.17       | 1,493               | 39,597  | Direct Deposit |                     |           |                  | 20-Nov-07 | 1                | 1,493                | 26-Nov-07    | 6            | 8,956                 |
| 1,746    | GE CAPITAL FINANCIAL - PCARD         |   | 30-Nov-07    | 613,057.55     | 15,687              | 34,153  | WIRE           |                     |           |                  | 23-Nov-07 | (7)              | (109,808)            | 23-Nov-07    | 0            | -                     |
| 1,747    | GIBSON ELECTRIC MEMBERSHIP CORPORATC |   | 16-Nov-07    | 39             | 39                  | 916,163 | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         |           | 29               | 1,127                | 5-Dec-07     | 6            | 233                   |
| 1,748    | GIBSON ELECTRIC MEMBERSHIP CORPORATC |   | 19-Nov-07    | 33             | 33                  | 916,163 | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         |           | 26               | 853                  | 5-Dec-07     | 6            | 197                   |
| 1,749    | GRASSMASTERS                         |   | 30-Oct-07    | 525            | 525                 | 915,326 | CHECK          |                     |           |                  | 26-Nov-07 | 27               | 14,175               | 4-Dec-07     | 8            | 4,200                 |
| 1,750    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 12-Nov-07    | 23             | 23                  | 914,987 | CHECK          | 12-Oct-07           | 12-Nov-07 | 10/27/07         |           | 25               | 575                  | 28-Nov-07    | 7            | 161                   |
| 1,751    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 8-Nov-07     | 22             | 22                  | 914,987 | CHECK          | 8-Oct-07            | 8-Nov-07  | 10/23/07         |           | 29               | 638                  | 28-Nov-07    | 7            | 154                   |
| 1,752    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 12-Nov-07    | 36             | 36                  | 914,987 | CHECK          | 12-Oct-07           | 12-Nov-07 | 10/27/07         |           | 25               | 900                  | 28-Nov-07    | 7            | 252                   |
| 1,753    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 12-Nov-07    | 19             | 19                  | 914,987 | CHECK          | 12-Oct-07           | 12-Nov-07 | 10/27/07         |           | 25               | 475                  | 28-Nov-07    | 7            | 133                   |
| 1,754    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 12-Nov-07    | 20             | 20                  | 914,987 | CHECK          | 12-Oct-07           | 12-Nov-07 | 10/27/07         |           | 25               | 500                  | 28-Nov-07    | 7            | 140                   |
| 1,755    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 12-Nov-07    | 270            | 270                 | 914,987 | CHECK          | 12-Oct-07           | 12-Nov-07 | 10/27/07         |           | 25               | 6,750                | 28-Nov-07    | 7            | 1,890                 |
| 1,756    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 15-Nov-07    | 22             | 22                  | 915,957 | CHECK          | 15-Oct-07           | 15-Nov-07 | 10/30/07         |           | 29               | 638                  | 6-Dec-07     | 8            | 176                   |
| 1,757    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 19-Nov-07    | 23             | 23                  | 916,375 | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         |           | 27               | 621                  | 11-Dec-07    | 11           | 253                   |
| 1,758    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 16-Nov-07    | 25             | 25                  | 916,375 | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         |           | 30               | 750                  | 11-Dec-07    | 11           | 275                   |
| 1,759    | GREENEVILLE WATER COMMISSION OF TN   |   | 1-Nov-07     | 12             | 12                  | 914,430 | CHECK          | 1-Oct-07            | 1-Nov-07  | 10/16/07         |           | 34               | 423                  | 28-Nov-07    | 9            | 112                   |
| 1,760    | HAGEMEYER NORTH AMERICA INC          |   | 2-Nov-07     | 95             | 95                  | 915,709 | CHECK          |                     |           |                  | 27-Nov-07 | 25               | 2,380                | 4-Dec-07     | 7            | 666                   |
| 1,761    | HOLSTON ELECTRIC COOPERATIVE INC     |   | 16-Nov-07    | 21             | 21                  | 914,680 | CHECK          |                     |           |                  | 20-Nov-07 | 20               | 420                  | 30-Nov-07    | 10           | 210                   |
| 1,762    | HOLSTON GASES INC                    |   | 31-Oct-07    | 109            | 109                 | 915,342 | CHECK          |                     |           |                  | 26-Nov-07 | 26               | 2,823                | 3-Dec-07     | 7            | 760                   |
| 1,763    | Hann, Marsha K                       |   | 27-Nov-07    | 195            | 195                 | 39,811  | Direct Deposit |                     |           |                  | 29-Nov-07 | 2                | 390                  | 30-Nov-07    | 1            | 195                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (l or j)</i>  |              |              |                       |
| 1,764    | Hughes, John A                   | 28-Nov-07    | 259            | 124                 | 39,812   | Direct Deposit |                     | 19-Oct-07 | 10/04/07         | 29-Nov-07 | 1                       | 124                  | 30-Nov-07    | 1            | 124                   |
| 1,765    | JAN PRO CLEANING SERVICES        | 1-Nov-07     | 325            | 325                 | 913,666  | CHECK          |                     |           |                  | 16-Nov-07 | 15                      | 4,875                | 3-Dec-07     | 17           | 5,525                 |
| 1,766    | JAN PRO CLEANING SERVICES        | 10-Nov-07    | 75             | 75                  | 914,696  | CHECK          |                     |           |                  | 20-Nov-07 | 10                      | 750                  | 3-Dec-07     | 13           | 975                   |
| 1,767    | JJ KELLER AND ASSOCIATES INC     | 31-Oct-07    | 92             | 92                  | 914,276  | CHECK          |                     |           |                  | 19-Nov-07 | 19                      | 1,748                | 29-Nov-07    | 10           | 920                   |
| 1,768    | JOHNSON CITY POWER BOARD         | 19-Oct-07    | 35             | 35                  | 914,279  | CHECK          |                     | 19-Sep-07 | 10/04/07         | 19-Nov-07 | 46                      | 1,615                | 27-Nov-07    | 8            | 281                   |
| 1,769    | JOHNSON CITY POWER BOARD         | 18-Oct-07    | 39             | 39                  | 914,279  | CHECK          |                     | 18-Sep-07 | 10/03/07         | 19-Nov-07 | 47                      | 1,811                | 27-Nov-07    | 8            | 308                   |
| 1,770    | JOHNSON CITY POWER BOARD         | 18-Oct-07    | 27             | 27                  | 914,279  | CHECK          |                     | 18-Sep-07 | 10/03/07         | 19-Nov-07 | 47                      | 1,266                | 27-Nov-07    | 8            | 216                   |
| 1,771    | JOHNSON CITY POWER BOARD         | 22-Oct-07    | 27             | 27                  | 914,702  | CHECK          |                     | 22-Sep-07 | 10/07/07         | 20-Nov-07 | 44                      | 1,182                | 27-Nov-07    | 7            | 188                   |
| 1,772    | JOHNSON CITY POWER BOARD         | 22-Oct-07    | 29             | 29                  | 914,702  | CHECK          |                     | 22-Sep-07 | 10/07/07         | 20-Nov-07 | 44                      | 1,292                | 27-Nov-07    | 7            | 206                   |
| 1,773    | JOHNSON CITY POWER BOARD         | 24-Oct-07    | 40             | 40                  | 915,363  | CHECK          |                     | 24-Sep-07 | 10/09/07         | 26-Nov-07 | 48                      | 1,920                | 30-Nov-07    | 4            | 160                   |
| 1,774    | JOHNSON CITY POWER BOARD         | 30-Oct-07    | 28             | 28                  | 915,977  | CHECK          |                     | 30-Sep-07 | 10/15/07         | 28-Nov-07 | 44                      | 1,212                | 6-Dec-07     | 8            | 220                   |
| 1,775    | JOHNSON CITY POWER BOARD         | 1-Nov-07     | 19             | 19                  | 915,977  | CHECK          |                     | 1-Oct-07  | 10/16/07         | 28-Nov-07 | 43                      | 813                  | 6-Dec-07     | 8            | 151                   |
| 1,776    | JOHNSON CITY POWER BOARD         | 1-Nov-07     | 23             | 23                  | 916,400  | CHECK          |                     | 1-Oct-07  | 10/16/07         | 28-Nov-07 | 45                      | 1,040                | 10-Dec-07    | 10           | 231                   |
| 1,777    | KNOXVILLE NEWS SENTINEL CO THE   | 9-Nov-07     | 31             | 31                  | 915,987  | CHECK          |                     | 9-Oct-07  | 10/24/07         | 27-Nov-07 | 24                      | 4,752                | 5-Dec-07     | 8            | 1,584                 |
| 1,778    | LANE WILLIAM K III ATTORNEY      | 3-Nov-07     | 198            | 198                 | 915,739  | CHECK          |                     |           |                  | 19-Nov-07 | 26                      | 550                  | 28-Nov-07    | 9            | 190                   |
| 1,779    | LEBLEU BOTTLED WATER INC         | 24-Oct-07    | 21             | 21                  | 914,294  | CHECK          |                     |           |                  | 30-Nov-07 | 1                       | 401                  | 3-Dec-07     | 3            | 1,202                 |
| 1,780    | Lucas, Kenneth                   | 29-Nov-07    | 1,603.21       | 122                 | 916,416  | CHECK          |                     |           |                  | 30-Nov-07 | 85                      | 10,331               | 17-Dec-07    | 17           | 2,066                 |
| 1,781    | MAHONEY OUTFITTERS               | 6-Sep-07     | 80             | 80                  | 914,301  | CHECK          |                     |           |                  | 19-Nov-07 | 10                      | 801                  | 27-Nov-07    | 8            | 641                   |
| 1,782    | MALONES OFFICE SERVICE           | 28-Nov-07    | 36,681.49      | 90                  | 34,202   | WIRE           |                     |           |                  | 29-Nov-07 | 1                       | 90                   | 30-Nov-07    | 1            | 90                    |
| 1,783    | MCJUNKIN RED MAN CORPORATION     | 20-Nov-07    | 75,608.86      | 1,128               | 34,202   | WIRE           |                     |           |                  | 21-Nov-07 | 1                       | 1,128                | 22-Nov-07    | 1            | 1,128                 |
| 1,784    | MCJUNKIN RED MAN CORPORATION     | 13-Nov-07    | 16             | 16                  | 914,738  | CHECK          | 13-Oct-07           | 13-Nov-07 | 10/28/07         | 20-Nov-07 | 23                      | 368                  | 3-Dec-07     | 13           | 208                   |
| 1,785    | MIDDLE TENNESSEE ELECTRIC        | 20-Nov-07    | 14             | 14                  | 915,760  | CHECK          | 20-Oct-07           | 20-Nov-07 | 11/04/07         | 27-Nov-07 | 23                      | 320                  | 6-Dec-07     | 9            | 125                   |
| 1,786    | MIDDLE TENNESSEE ELECTRIC        | 20-Nov-07    | 2,334.56       | 2,335               | 915,411  | CHECK          |                     |           |                  | 26-Nov-07 | 33                      | 77,040               | 30-Nov-07    | 4            | 9,338                 |
| 1,787    | MOBILE MOUNTING SOLUTIONS        | 24-Oct-07    | 24             | 24                  | 914,328  | CHECK          | 8-Oct-07            | 8-Nov-07  | 10/23/07         | 19-Nov-07 | 27                      | 648                  | 3-Dec-07     | 14           | 336                   |
| 1,788    | MORRISTOWN UTILITIES             | 12-Nov-07    | 24             | 24                  | 914,749  | CHECK          | 12-Oct-07           | 12-Nov-07 | 10/27/07         | 20-Nov-07 | 24                      | 576                  | 3-Dec-07     | 13           | 312                   |
| 1,789    | MORRISTOWN UTILITIES             | 20-Nov-07    | 774            | 774                 | 916,198  | CHECK          | 20-Oct-07           | 20-Nov-07 | 11/04/07         | 29-Nov-07 | 25                      | 19,350               | 17-Dec-07    | 18           | 13,932                |
| 1,791    | MORRISTOWN UTILITIES             | 20-Nov-07    | 18             | 18                  | 916,198  | CHECK          | 20-Oct-07           | 20-Nov-07 | 11/04/07         | 29-Nov-07 | 25                      | 450                  | 17-Dec-07    | 18           | 324                   |
| 1,792    | MURFREESBORO ELECTRIC DEPARTMENT | 16-Nov-07    | 1,451.79       | 1,452               | 916,006  | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         | 28-Nov-07 | 28                      | 40,650               | 6-Dec-07     | 8            | 11,614                |
| 1,793    | Martin, Kenneth L                | 8-Nov-07     | 113            | 90                  | 915,748  | CHECK          |                     |           |                  | 27-Nov-07 | 19                      | 1,704                | 17-Dec-07    | 20           | 1,793                 |
| 1,794    | NEXTEL COMMUNICATIONS            | 24-Oct-07    | 5,762.53       | 5,657               | 914,753  | CHECK          |                     |           |                  | 20-Nov-07 | 27                      | 152,734              | 29-Nov-07    | 9            | 50,911                |
| 1,795    | NEXTEL COMMUNICATIONS            | 6-Oct-07     | 1,516.17       | 1,516               | 915,427  | CHECK          |                     |           |                  | 26-Nov-07 | 51                      | 77,325               | 3-Dec-07     | 7            | 10,613                |
| 1,796    | OG HUGHES AND SONS INC           | 2-Nov-07     | 111            | 111                 | 915,722  | CHECK          |                     |           |                  | 27-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 10           | 1,113                 |
| 1,797    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,798    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,799    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,800    | OG HUGHES AND SONS INC           | 5-Nov-07     | 321            | 321                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 8,013                | 7-Dec-07     | 7            | 2,244                 |
| 1,801    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,802    | OG HUGHES AND SONS INC           | 5-Nov-07     | 158            | 158                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 3,944                | 7-Dec-07     | 7            | 1,104                 |
| 1,803    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,804    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,805    | OG HUGHES AND SONS INC           | 5-Nov-07     | 111            | 111                 | 916,388  | CHECK          |                     |           |                  | 30-Nov-07 | 25                      | 2,783                | 7-Dec-07     | 7            | 779                   |
| 1,806    | Pugh, James M                    | 19-Nov-07    | 259            | 91                  | 39,620   | Direct Deposit |                     |           |                  | 20-Nov-07 | 1                       | 91                   | 26-Nov-07    | 6            | 544                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                             | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                    |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - f (or b) | m = f (or d)         |              |              |                       |
| 1,807    | RANDSTAD STAFFING SERVICES INC     |   | 21-Oct-07    | 1,070.62       | 1,071               | 915,794 | CHECK          |                     |           |                  | 27-Nov-07 | 37               | 39,613               | 5-Dec-07     | 8            | 8,565                 |
| 1,808    | RANDSTAD STAFFING SERVICES INC     |   | 4-Nov-07     | 1,022.20       | 1,022               | 915,794 | CHECK          |                     |           |                  | 27-Nov-07 | 23               | 23,511               | 5-Dec-07     | 8            | 8,178                 |
| 1,809    | RANDSTAD STAFFING SERVICES INC     |   | 28-Oct-07    | 430            | 430                 | 915,794 | CHECK          |                     |           |                  | 27-Nov-07 | 30               | 12,912               | 5-Dec-07     | 8            | 3,443                 |
| 1,810    | RICKS EXTERMINATING COMPANY        |   | 2-Nov-07     | 38             | 38                  | 915,797 | CHECK          |                     |           |                  | 27-Nov-07 | 25               | 950                  | 7-Dec-07     | 10           | 380                   |
| 1,811    | RICOH AMERICAS CORPORATION         |   | 25-Oct-07    | 24             | 24                  | 913,727 | CHECK          |                     |           |                  | 16-Nov-07 | 22               | 532                  | 27-Nov-07    | 11           | 266                   |
| 1,812    | ROWLAND ROY F                      |   | 5-Nov-07     | 1,100.00       | 1,100               | 916,473 | CHECK          |                     |           |                  | 30-Nov-07 | 25               | 27,500               | 11-Dec-07    | 11           | 12,100                |
| 1,813    | ROYAL CUP INC                      |   | 26-Oct-07    | 123            | 123                 | 914,778 | CHECK          |                     |           |                  | 20-Nov-07 | 25               | 3,069                | 30-Nov-07    | 10           | 1,228                 |
| 1,814    | RUTHERFORD COUNTY CHAMBER OF COMME |   | 2-Nov-07     | 60             | 60                  | 915,804 | CHECK          |                     |           |                  | 27-Nov-07 | 25               | 1,500                | 5-Dec-07     | 8            | 480                   |
| 1,815    | Ray, Michael F                     |   | 21-Nov-07    | 1,105.21       | 332                 | 39,742  | Direct Deposit |                     |           |                  | 27-Nov-07 | 6                | 1,989                | 28-Nov-07    | 1            | 332                   |
| 1,816    | Reasoner, Kendra                   |   | 21-Nov-07    | 1,543.37       | 1,126               | 39,743  | Direct Deposit |                     |           |                  | 27-Nov-07 | 6                | 6,758                | 28-Nov-07    | 1            | 1,126                 |
| 1,817    | Roberts, David A                   |   | 26-Nov-07    | 175            | 88                  | 915,799 | CHECK          |                     |           |                  | 27-Nov-07 | 1                | 88                   | 5-Dec-07     | 8            | 701                   |
| 1,818    | Rohrer, Ronald M                   |   | 8-Nov-07     | 102            | 80                  | 915,803 | CHECK          |                     |           |                  | 27-Nov-07 | 19               | 1,529                | 17-Dec-07    | 20           | 1,609                 |
| 1,819    | SAFETY KLEEN INC                   |   | 1-Nov-07     | 1,079.00       | 1,079               | 915,477 | CHECK          |                     |           |                  | 26-Nov-07 | 25               | 26,975               | 29-Nov-07    | 3            | 3,237                 |
| 1,820    | SAMS CLUB                          |   | 7-Nov-07     | 107            | 36                  | 914,781 | CHECK          | 7-Oct-07            | 7-Nov-07  | 10/22/07         | 20-Nov-07 | 29               | 1,036                | 29-Nov-07    | 9            | 321                   |
| 1,821    | SCOTT ANNIE F                      |   | 1-Nov-07     | 260            | 260                 | 915,091 | CHECK          |                     |           |                  | 21-Nov-07 | 20               | 5,200                | 29-Nov-07    | 8            | 2,080                 |
| 1,822    | SENSIT TECHNOLOGIES                |   | 23-Oct-07    | 815            | 815                 | 915,727 | CHECK          |                     |           |                  | 27-Nov-07 | 35               | 28,511               | 10-Dec-07    | 13           | 10,590                |
| 1,823    | SERVALL LLC                        |   | 10-Oct-07    | 35             | 35                  | 913,737 | CHECK          |                     |           |                  | 16-Nov-07 | 37               | 1,295                | 28-Nov-07    | 12           | 420                   |
| 1,824    | SHAYS CLEANING SERVICE             |   | 11-Nov-07    | 380            | 380                 | 915,093 | CHECK          |                     |           |                  | 21-Nov-07 | 10               | 3,800                | 29-Nov-07    | 8            | 3,040                 |
| 1,825    | SHELBYVILLE POWER SYSTEMS          |   | 9-Nov-07     | 762            | 762                 | 914,788 | CHECK          | 9-Oct-07            | 9-Nov-07  | 10/24/07         | 20-Nov-07 | 27               | 20,576               | 29-Nov-07    | 9            | 6,859                 |
| 1,826    | SHELBYVILLE POWER SYSTEMS          |   | 13-Nov-07    | 39             | 39                  | 916,036 | CHECK          | 13-Oct-07           | 13-Nov-07 | 10/28/07         | 28-Nov-07 | 31               | 1,200                | 10-Dec-07    | 12           | 465                   |
| 1,827    | SOUTHERN TOUCH CATERING LLC        |   | 8-Nov-07     | 287            | 287                 | 916,042 | CHECK          |                     |           |                  | 28-Nov-07 | 20               | 5,749                | 5-Dec-07     | 7            | 2,012                 |
| 1,828    | SPIRIT SERVICES CO                 |   | 31-Oct-07    | 67             | 67                  | 915,503 | CHECK          |                     |           |                  | 26-Nov-07 | 26               | 1,752                | 30-Nov-07    | 4            | 269                   |
| 1,829    | STAFFING SOLUTIONS INC             |   | 16-Nov-07    | 271            | 271                 | 915,508 | CHECK          |                     |           |                  | 26-Nov-07 | 10               | 2,705                | 30-Nov-07    | 4            | 1,082                 |
| 1,830    | STAFFING SOLUTIONS INC             |   | 12-Nov-07    | 331            | 331                 | 915,814 | CHECK          |                     |           |                  | 27-Nov-07 | 15               | 4,960                | 3-Dec-07     | 6            | 1,984                 |
| 1,831    | SUPERIOR CLEANING SERVICE          |   | 26-Oct-07    | 140            | 140                 | 916,049 | CHECK          |                     |           |                  | 28-Nov-07 | 33               | 4,620                | 5-Dec-07     | 7            | 980                   |
| 1,832    | Sharp, Brenda J                    |   | 29-Nov-07    | 908            | 283                 | 39,860  | Direct Deposit |                     |           |                  | 30-Nov-07 | 1                | 283                  | 3-Dec-07     | 3            | 850                   |
| 1,833    | Snow, James M                      |   | 15-Nov-07    | 2,781.69       | 858                 | 39,579  | Direct Deposit |                     |           |                  | 19-Nov-07 | 4                | 3,432                | 20-Nov-07    | 1            | 858                   |
| 1,834    | Steiger, Steven R                  |   | 20-Nov-07    | 2,427.42       | 649                 | 915,546 | Direct Deposit |                     |           |                  | 21-Nov-07 | 1                | 649                  | 26-Nov-07    | 5            | 3,246                 |
| 1,835    | Steiger, Steven R                  |   | 20-Nov-07    | 2,243.17       | 690                 | 915,546 | Direct Deposit |                     |           |                  | 21-Nov-07 | 1                | 690                  | 26-Nov-07    | 5            | 3,448                 |
| 1,836    | TELCOVE OPERATIONS                 |   | 20-Oct-07    | 1,102.68       | 1,103               | 915,519 | CHECK          |                     |           |                  | 26-Nov-07 | 37               | 40,799               | 30-Nov-07    | 4            | 4,411                 |
| 1,837    | TENNESSEE ONE CALL SYSTEM INC      |   | 7-Nov-07     | 1,478.69       | 1,479               | 916,052 | CHECK          |                     |           |                  | 28-Nov-07 | 21               | 31,052               | 6-Dec-07     | 8            | 11,830                |
| 1,838    | Turner, Larry W (Wayne)            |   | 26-Nov-07    | 209            | 94                  | 39,749  | Direct Deposit |                     |           |                  | 27-Nov-07 | 1                | 94                   | 28-Nov-07    | 1            | 94                    |
| 1,839    | UNION CITY ELECTRIC SYSTEM         |   | 1-Nov-07     | 293            | 293                 | 913,772 | CHECK          | 1-Oct-07            | 1-Nov-07  | 10/16/07         | 16-Nov-07 | 31               | 9,068                | 28-Nov-07    | 12           | 3,510                 |
| 1,840    | USA MOBILITY WIRELESS INC          |   | 29-Oct-07    | 274            | 274                 | 915,546 | CHECK          |                     |           |                  | 26-Nov-07 | 28               | 7,660                | 3-Dec-07     | 7            | 1,915                 |
| 1,841    | USA MOBILITY WIRELESS INC          |   | 8-Nov-07     | 51             | 51                  | 915,546 | CHECK          |                     |           |                  | 26-Nov-07 | 18               | 920                  | 3-Dec-07     | 7            | 358                   |
| 1,842    | USA MOBILITY WIRELESS INC          |   | 8-Oct-07     | 78             | 78                  | 915,546 | CHECK          |                     |           |                  | 26-Nov-07 | 49               | 3,840                | 3-Dec-07     | 7            | 549                   |
| 1,843    | USA MOBILITY WIRELESS INC          |   | 1-Oct-07     | 271            | 271                 | 915,546 | CHECK          | 1-Sep-07            | 1-Oct-07  | 09/16/07         | 26-Nov-07 | 71               | 19,242               | 3-Dec-07     | 7            | 1,897                 |
| 1,844    | UTILIQUEST                         |   | 23-Oct-07    | 2,775.95       | 2,776               | 914,410 | CHECK          |                     |           |                  | 19-Nov-07 | 27               | 74,951               | 27-Nov-07    | 8            | 22,208                |
| 1,845    | UTILIQUEST                         |   | 23-Oct-07    | 1,358.45       | 1,358               | 914,410 | CHECK          |                     |           |                  | 19-Nov-07 | 27               | 36,678               | 27-Nov-07    | 8            | 10,868                |
| 1,846    | UTILIQUEST                         |   | 23-Oct-07    | 3,618.35       | 3,618               | 914,410 | CHECK          |                     |           |                  | 19-Nov-07 | 27               | 97,695               | 27-Nov-07    | 8            | 28,947                |
| 1,847    | UTILIQUEST                         |   | 30-Oct-07    | 1,714.50       | 1,715               | 915,547 | CHECK          |                     |           |                  | 26-Nov-07 | 27               | 46,292               | 3-Dec-07     | 7            | 12,002                |
| 1,848    | UTILIQUEST                         |   | 30-Oct-07    | 1,552.50       | 1,553               | 915,547 | CHECK          |                     |           |                  | 26-Nov-07 | 27               | 41,918               | 3-Dec-07     | 7            | 10,868                |
| 1,849    | UTILIQUEST                         |   | 30-Oct-07    | 3,027.40       | 3,027               | 915,547 | CHECK          |                     |           |                  | 26-Nov-07 | 27               | 81,740               | 3-Dec-07     | 7            | 21,192                |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
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| Line No. | Vendor                        | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | To       | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                               | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i> | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f/g)</i>     |              |              |                       |
| 1,850    | VERIZON WIRELESS              | 9-Oct-07     | 4,008.01       | 2,849               | 915,554  | CHECK        |                     |          |                  | 26-Nov-07 | 48                      | 136,749              | 30-Nov-07    | 4            | 11,396                |
| 1,851    | VF IMAGEWEAR INC              | 22-Oct-07    | 83             | 83                  | 913,786  | CHECK        |                     |          |                  | 16-Nov-07 | 25                      | 2,077                | 26-Nov-07    | 10           | 831                   |
| 1,852    | VF IMAGEWEAR INC              | 22-Oct-07    | 339            | 339                 | 913,786  | CHECK        |                     |          |                  | 16-Nov-07 | 25                      | 8,466                | 26-Nov-07    | 10           | 3,387                 |
| 1,853    | VF IMAGEWEAR INC              | 23-Oct-07    | 348            | 348                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 27                      | 9,406                | 26-Nov-07    | 7            | 2,439                 |
| 1,854    | VF IMAGEWEAR INC              | 24-Oct-07    | 210            | 210                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 26                      | 5,453                | 26-Nov-07    | 7            | 1,468                 |
| 1,855    | VF IMAGEWEAR INC              | 25-Oct-07    | 360            | 360                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 25                      | 9,012                | 26-Nov-07    | 7            | 2,523                 |
| 1,856    | VF IMAGEWEAR INC              | 25-Oct-07    | 343            | 343                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 25                      | 8,576                | 26-Nov-07    | 7            | 2,401                 |
| 1,857    | VF IMAGEWEAR INC              | 25-Oct-07    | 309            | 309                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 25                      | 7,723                | 26-Nov-07    | 7            | 2,162                 |
| 1,858    | VF IMAGEWEAR INC              | 24-Oct-07    | 386            | 386                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 26                      | 10,037               | 26-Nov-07    | 7            | 2,702                 |
| 1,859    | VF IMAGEWEAR INC              | 24-Oct-07    | 361            | 361                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 26                      | 9,380                | 26-Nov-07    | 7            | 2,525                 |
| 1,860    | VF IMAGEWEAR INC              | 24-Oct-07    | 122            | 122                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 26                      | 3,181                | 26-Nov-07    | 7            | 857                   |
| 1,861    | VF IMAGEWEAR INC              | 25-Oct-07    | 37             | 37                  | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 25                      | 922                  | 26-Nov-07    | 7            | 258                   |
| 1,862    | VF IMAGEWEAR INC              | 24-Oct-07    | 324            | 324                 | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 26                      | 8,414                | 26-Nov-07    | 7            | 2,265                 |
| 1,863    | VF IMAGEWEAR INC              | 23-Oct-07    | 37             | 37                  | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 27                      | 995                  | 26-Nov-07    | 7            | 258                   |
| 1,864    | VF IMAGEWEAR INC              | 24-Oct-07    | 54             | 54                  | 914,427  | CHECK        |                     |          |                  | 19-Nov-07 | 26                      | 1,396                | 26-Nov-07    | 7            | 376                   |
| 1,865    | VF IMAGEWEAR INC              | 26-Oct-07    | 389            | 389                 | 914,834  | CHECK        |                     |          |                  | 20-Nov-07 | 25                      | 9,730                | 26-Nov-07    | 6            | 2,335                 |
| 1,866    | VF IMAGEWEAR INC              | 26-Oct-07    | 111            | 111                 | 914,834  | CHECK        |                     |          |                  | 20-Nov-07 | 25                      | 2,785                | 26-Nov-07    | 6            | 668                   |
| 1,867    | VF IMAGEWEAR INC              | 26-Oct-07    | 276            | 276                 | 914,834  | CHECK        |                     |          |                  | 20-Nov-07 | 25                      | 6,888                | 26-Nov-07    | 6            | 1,653                 |
| 1,868    | VF IMAGEWEAR INC              | 26-Oct-07    | 276            | 276                 | 914,834  | CHECK        |                     |          |                  | 20-Nov-07 | 25                      | 6,904                | 26-Nov-07    | 6            | 1,657                 |
| 1,869    | VF IMAGEWEAR INC              | 26-Oct-07    | 354            | 354                 | 914,834  | CHECK        |                     |          |                  | 20-Nov-07 | 25                      | 8,838                | 26-Nov-07    | 6            | 2,121                 |
| 1,870    | VF IMAGEWEAR INC              | 29-Oct-07    | 363            | 363                 | 915,129  | CHECK        |                     |          |                  | 21-Nov-07 | 23                      | 8,346                | 26-Nov-07    | 5            | 1,814                 |
| 1,871    | VF IMAGEWEAR INC              | 29-Oct-07    | 399            | 399                 | 915,129  | CHECK        |                     |          |                  | 21-Nov-07 | 23                      | 9,182                | 26-Nov-07    | 5            | 1,996                 |
| 1,872    | VF IMAGEWEAR INC              | 29-Oct-07    | 366            | 366                 | 915,129  | CHECK        |                     |          |                  | 21-Nov-07 | 23                      | 8,411                | 26-Nov-07    | 5            | 1,829                 |
| 1,873    | VF IMAGEWEAR INC              | 29-Oct-07    | 245            | 245                 | 915,129  | CHECK        |                     |          |                  | 21-Nov-07 | 23                      | 5,636                | 26-Nov-07    | 5            | 1,225                 |
| 1,874    | VF IMAGEWEAR INC              | 30-Oct-07    | (21)           | (21)                | 915,560  | CHECK        |                     |          |                  | 26-Nov-07 | 27                      | (559)                | 3-Dec-07     | 7            | (145)                 |
| 1,875    | VF IMAGEWEAR INC              | 1-Nov-07     | 375            | 375                 | 915,560  | CHECK        |                     |          |                  | 26-Nov-07 | 25                      | 9,369                | 3-Dec-07     | 7            | 2,623                 |
| 1,876    | VF IMAGEWEAR INC              | 31-Oct-07    | 399            | 399                 | 915,560  | CHECK        |                     |          |                  | 26-Nov-07 | 26                      | 10,373               | 3-Dec-07     | 7            | 2,793                 |
| 1,877    | VF IMAGEWEAR INC              | 31-Oct-07    | 350            | 350                 | 915,560  | CHECK        |                     |          |                  | 26-Nov-07 | 26                      | 9,092                | 3-Dec-07     | 7            | 2,448                 |
| 1,878    | VF IMAGEWEAR INC              | 1-Nov-07     | 355            | 355                 | 915,560  | CHECK        |                     |          |                  | 26-Nov-07 | 25                      | 8,882                | 3-Dec-07     | 7            | 2,487                 |
| 1,879    | VF IMAGEWEAR INC              | 3-Nov-07     | 367            | 367                 | 916,070  | CHECK        |                     |          |                  | 28-Nov-07 | 25                      | 9,178                | 3-Dec-07     | 5            | 1,836                 |
| 1,880    | VF IMAGEWEAR INC              | 3-Nov-07     | 355            | 355                 | 916,070  | CHECK        |                     |          |                  | 28-Nov-07 | 25                      | 8,885                | 3-Dec-07     | 5            | 1,777                 |
| 1,881    | VF IMAGEWEAR INC              | 5-Nov-07     | 9              | 9                   | 916,524  | CHECK        |                     |          |                  | 30-Nov-07 | 25                      | 221                  | 10-Dec-07    | 10           | 88                    |
| 1,882    | VF IMAGEWEAR INC              | 27-Nov-07    | (346)          | (346)               | 916,524  | CHECK        |                     |          |                  | 30-Nov-07 | 3                       | (1,037)              | 10-Dec-07    | 10           | (3,455)               |
| 1,883    | VF IMAGEWEAR INC              | 5-Nov-07     | 219            | 219                 | 916,524  | CHECK        |                     |          |                  | 30-Nov-07 | 25                      | 5,467                | 10-Dec-07    | 10           | 2,187                 |
| 1,884    | VF IMAGEWEAR INC              | 5-Nov-07     | 59             | 59                  | 916,524  | CHECK        |                     |          |                  | 30-Nov-07 | 25                      | 1,475                | 10-Dec-07    | 10           | 590                   |
| 1,885    | VF IMAGEWEAR INC              | 5-Nov-07     | 143            | 143                 | 916,524  | CHECK        |                     |          |                  | 30-Nov-07 | 25                      | 3,579                | 10-Dec-07    | 10           | 1,431                 |
| 1,886    | VOYAGER FLEET SYSTEMS INC     | 26-Nov-07    | 1,021,688.90   | 46,095              | 34,175   | WIRE         |                     |          |                  | 24-Nov-07 | (2)                     | (92,190)             | 24-Nov-07    | 0            | -                     |
| 1,887    | WEBBS REFRESHMENTS            | 5-Nov-07     | 161            | 161                 | 916,530  | CHECK        |                     |          |                  | 30-Nov-07 | 25                      | 4,018                | 13-Dec-07    | 13           | 2,089                 |
| 1,888    | WELDING UNLIMITED INC         | 31-Oct-07    | 71             | 71                  | 915,848  | CHECK        |                     |          |                  | 27-Nov-07 | 27                      | 1,917                | 5-Dec-07     | 8            | 568                   |
| 1,889    | WELDING UNLIMITED INC         | 31-Oct-07    | 8              | 8                   | 915,848  | CHECK        |                     |          |                  | 27-Nov-07 | 27                      | 207                  | 5-Dec-07     | 8            | 61                    |
| 1,890    | WILLIAMSON MEDICAL CENTER     | 31-Oct-07    | 820            | 320                 | 915,577  | CHECK        |                     |          |                  | 26-Nov-07 | 26                      | 8,320                | 7-Dec-07     | 11           | 3,520                 |
| 1,891    | WILLIS TRACTOR TRAILER REPAIR | 23-Oct-07    | 183            | 183                 | 914,437  | CHECK        |                     |          |                  | 19-Nov-07 | 27                      | 4,949                | 28-Nov-07    | 9            | 1,650                 |
| 1,892    | WIRELESS CONNECTION INC       | 12-Nov-07    | 103            | 103                 | 915,235  | CHECK        |                     |          |                  | 12-Oct-07 | 30                      | 3,097                | 5-Dec-07     | 9            | 929                   |

**Atmos Energy Corporation-Tennessee**  
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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>i = k - j (or b)</i> | <i>m = (i * j)</i>   |              |              |                       |
| 1,893    | WOOD COMMUNICATION                  | 1-Nov-07     | 12             | 12                  | 915,580  | CHECK          | 1-Oct-07            | 1-Nov-07  | 10/16/07         | 26-Nov-07 | 41                      | 493                  | 3-Dec-07     | 7            | 84                    |
| 1,894    | XEROX CORPORATION                   | 2-Nov-07     | 121            | 121                 | 913,805  | CHECK          |                     |           |                  | 16-Nov-07 | 14                      | 1,694                | 23-Nov-07    | 7            | 847                   |
| 1,895    | XEROX CORPORATION                   | 2-Nov-07     | 56             | 56                  | 913,805  | CHECK          |                     |           |                  | 16-Nov-07 | 14                      | 778                  | 23-Nov-07    | 7            | 389                   |
| 1,896    | XEROX CORPORATION                   | 20-Sep-07    | 581            | 581                 | 915,585  | CHECK          |                     |           |                  | 26-Nov-07 | 67                      | 38,939               | 30-Nov-07    | 4            | 2,325                 |
| 1,897    | XEROX CORPORATION                   | 2-Nov-07     | (581)          | (581)               | 915,585  | CHECK          |                     |           |                  | 26-Nov-07 | 24                      | (13,948)             | 30-Nov-07    | 4            | (2,325)               |
| 1,898    | AIRGAS MID AMERICA INC              | 14-Nov-07    | 35             | 35                  | 918,387  | CHECK          |                     |           |                  | 10-Dec-07 | 26                      | 902                  | 20-Dec-07    | 10           | 347                   |
| 1,899    | AIRGAS MID AMERICA INC              | 30-Nov-07    | 55             | 55                  | 921,792  | CHECK          |                     |           |                  | 26-Dec-07 | 26                      | 1,431                | 3-Jan-08     | 8            | 440                   |
| 1,900    | ALLIED WASTE SERVICES               | 25-Nov-07    | 113            | 113                 | 917,740  | CHECK          |                     |           |                  | 6-Dec-07  | 11                      | 1,241                | 17-Dec-07    | 11           | 1,241                 |
| 1,901    | ALLIED WASTE SERVICES               | 25-Nov-07    | 342            | 342                 | 918,090  | CHECK          |                     |           |                  | 7-Dec-07  | 12                      | 4,103                | 18-Dec-07    | 11           | 3,761                 |
| 1,902    | ALLIED WASTE SERVICES               | 25-Nov-07    | 264            | 264                 | 918,842  | CHECK          |                     |           |                  | 11-Dec-07 | 16                      | 4,222                | 19-Dec-07    | 8            | 2,111                 |
| 1,903    | APPALACHIAN ELECTRIC COOPERATIVE    | 15-Nov-07    | 21             | 21                  | 917,408  | CHECK          | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 5-Dec-07  | 36                      | 755                  | 13-Dec-07    | 8            | 168                   |
| 1,904    | APPALACHIAN ELECTRIC COOPERATIVE    | 27-Nov-07    | 20             | 20                  | 919,188  | CHECK          | 27-Oct-07           | 27-Nov-07 | 11/11/07         | 12-Dec-07 | 31                      | 613                  | 20-Dec-07    | 8            | 158                   |
| 1,905    | APPALACHIAN ELECTRIC COOPERATIVE    | 27-Nov-07    | 19             | 19                  | 919,188  | CHECK          | 27-Oct-07           | 27-Nov-07 | 11/11/07         | 12-Dec-07 | 31                      | 577                  | 20-Dec-07    | 8            | 149                   |
| 1,906    | APPALACHIAN POWER COMPANY           | 26-Nov-07    | 23             | 23                  | 917,410  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 5-Dec-07  | 25                      | 571                  | 13-Dec-07    | 8            | 183                   |
| 1,907    | APPALACHIAN POWER COMPANY           | 26-Nov-07    | 12             | 12                  | 917,410  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 5-Dec-07  | 25                      | 299                  | 13-Dec-07    | 8            | 96                    |
| 1,908    | APPALACHIAN POWER COMPANY           | 26-Nov-07    | 21             | 21                  | 917,410  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 5-Dec-07  | 25                      | 524                  | 13-Dec-07    | 8            | 168                   |
| 1,909    | APPALACHIAN POWER COMPANY           | 26-Nov-07    | 10             | 10                  | 917,410  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 5-Dec-07  | 25                      | 252                  | 13-Dec-07    | 8            | 81                    |
| 1,910    | APPALACHIAN POWER COMPANY           | 26-Nov-07    | 9              | 9                   | 917,410  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 5-Dec-07  | 25                      | 232                  | 13-Dec-07    | 8            | 74                    |
| 1,911    | APPALACHIAN POWER COMPANY           | 6-Dec-07     | 25             | 25                  | 919,189  | CHECK          | 6-Nov-07            | 6-Dec-07  | 11/21/07         | 12-Dec-07 | 21                      | 522                  | 21-Dec-07    | 9            | 224                   |
| 1,912    | APPALACHIAN POWER COMPANY           | 13-Dec-07    | 29             | 29                  | 919,908  | CHECK          | 13-Nov-07           | 13-Dec-07 | 11/28/07         | 14-Dec-07 | 16                      | 469                  | 24-Dec-07    | 10           | 293                   |
| 1,913    | APPALACHIAN POWER COMPANY           | 18-Dec-07    | 23             | 23                  | 923,609  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 31-Dec-07 | 28                      | 633                  | 10-Jan-08    | 10           | 226                   |
| 1,914    | APPALACHIAN POWER COMPANY           | 18-Dec-07    | 25             | 25                  | 923,609  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 31-Dec-07 | 28                      | 710                  | 10-Jan-08    | 10           | 254                   |
| 1,915    | APPALACHIAN POWER COMPANY           | 18-Dec-07    | 26             | 26                  | 923,609  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 31-Dec-07 | 28                      | 724                  | 10-Jan-08    | 10           | 258                   |
| 1,916    | APPALACHIAN POWER COMPANY           | 18-Dec-07    | 17             | 17                  | 923,609  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 31-Dec-07 | 28                      | 463                  | 10-Jan-08    | 10           | 165                   |
| 1,917    | ARROW EXTERMINATORS INC             | 3-Dec-07     | 29             | 29                  | 919,495  | CHECK          | 3-Nov-07            | 3-Dec-07  | 11/18/07         | 13-Dec-07 | 25                      | 725                  | 19-Dec-07    | 6            | 174                   |
| 1,918    | AT&T                                | 19-Nov-07    | 141,339.87     | 866                 | 917,093  | CHECK          |                     |           |                  | 4-Dec-07  | 15                      | 12,994               | 11-Dec-07    | 7            | 6,064                 |
| 1,919    | AT&T                                | 1-Oct-07     | 26,237.06      | 1,752               | 921,230  | CHECK          |                     |           |                  | 20-Dec-07 | 80                      | 140,121              | 31-Dec-07    | 11           | 19,267                |
| 1,920    | AT&T                                | 1-Dec-07     | 13,213.93      | 10,192              | 921,462  | CHECK          | 1-Nov-07            | 1-Dec-07  | 11/16/07         | 21-Dec-07 | 35                      | 356,711              | 2-Jan-08     | 12           | 122,301               |
| 1,921    | Anderson, Richard (Stacey)          | 19-Dec-07    | 116            | 44                  | 40,581   | Direct Deposit |                     |           |                  | 26-Dec-07 | 7                       | 308                  | 3-Jan-08     | 8            | 352                   |
| 1,922    | B AND W WHOLESALE DISTRIBUTORS INC  | 21-Nov-07    | 316            | 316                 | 919,199  | CHECK          |                     |           |                  | 12-Dec-07 | 21                      | 6,638                | 19-Dec-07    | 7            | 2,213                 |
| 1,923    | BAKER DONELSON BEARMAN AND CALDWEL  | 7-Nov-07     | 302            | 302                 | 919,924  | CHECK          |                     |           |                  | 14-Dec-07 | 37                      | 11,188               | 24-Dec-07    | 10           | 3,024                 |
| 1,924    | BAKER DONELSON BEARMAN AND CALDWEL  | 15-Nov-07    | 676            | 676                 | 919,924  | CHECK          |                     |           |                  | 14-Dec-07 | 29                      | 19,590               | 24-Dec-07    | 10           | 6,755                 |
| 1,925    | BAKER DONELSON BEARMAN AND CALDWEL  | 15-Nov-07    | 5,100.65       | 5,101               | 919,924  | CHECK          |                     |           |                  | 14-Dec-07 | 29                      | 147,919              | 24-Dec-07    | 10           | 51,007                |
| 1,926    | BLC CORPORATION                     | 13-Dec-07    | 253,116.09     | 747                 | 34,244   | WIRE           |                     |           |                  | 13-Dec-07 | -                       | 0                    | 13-Dec-07    | 0            | -                     |
| 1,927    | BLOUNT PARTNERSHIP CHAMBER OF COMME | 1-Dec-07     | 1,865.00       | 1,865               | 916,595  | CHECK          |                     |           |                  | 3-Dec-07  | 2                       | 3,730                | 13-Dec-07    | 10           | 18,650                |
| 1,928    | BLOUNT PARTNERSHIP CHAMBER OF COMME | 1-Oct-07     | 600            | 600                 | 921,240  | CHECK          |                     |           |                  | 20-Dec-07 | 80                      | 48,000               | 7-Jan-08     | 18           | 10,800                |
| 1,929    | BOB LILLY PROFESSIONAL PROMO        | 30-Nov-07    | 5,976.96       | 5,977               | 921,833  | CHECK          |                     |           |                  | 26-Dec-07 | 26                      | 155,401              | 4-Jan-08     | 9            | 53,793                |
| 1,930    | BOB LILLY PROFESSIONAL PROMO        | 5-Dec-07     | 158            | 158                 | 923,638  | CHECK          |                     |           |                  | 31-Dec-07 | 26                      | 4,120                | 8-Jan-08     | 8            | 1,268                 |
| 1,931    | BOB LILLY PROFESSIONAL PROMO        | 5-Dec-07     | 163            | 163                 | 923,638  | CHECK          |                     |           |                  | 31-Dec-07 | 26                      | 4,248                | 8-Jan-08     | 8            | 1,307                 |
| 1,932    | BREAKTIME COFFEE SERVICE            | 6-Nov-07     | 81             | 81                  | 916,599  | CHECK          |                     |           |                  | 3-Dec-07  | 27                      | 2,177                | 10-Dec-07    | 7            | 564                   |
| 1,933    | BRIGHT TRACEY                       | 24-Nov-07    | 580            | 580                 | 920,950  | CHECK          |                     |           |                  | 19-Dec-07 | 25                      | 14,500               | 31-Dec-07    | 12           | 6,960                 |
| 1,934    | BRISTOL TENNESSEE ELECTRIC SYS      | 29-Nov-07    | 15             | 15                  | 919,208  | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 12-Dec-07 | 29                      | 434                  | 19-Dec-07    | 7            | 105                   |
| 1,935    | BRISTOL TENNESSEE ELECTRIC SYS      | 30-Nov-07    | 15             | 15                  | 919,208  | CHECK          | 31-Oct-07           | 30-Nov-07 | 11/15/07         | 12-Dec-07 | 27                      | 404                  | 19-Dec-07    | 7            | 105                   |

**Atmos Energy Corporation-Tennessee**  
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| Line No. | Vendor                                | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - (j or b) | m = (f/d)            |              |              |                       |
| 1,936    | BRISTOL TENNESSEE ELECTRIC SYS        |   | 7-Dec-07     | 27             | 27                  | 920,622 | CHECK          | 7-Nov-07            | 7-Dec-07  | 11/22/07         | 18-Dec-07 | 26               | 695                  | 26-Dec-07    | 8            | 214                   |
| 1,937    | BRISTOL VIRGINIA UTILITIES BOARD      |   | 15-Nov-07    | 40             | 40                  | 916,602 | CHECK          | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 3-Dec-07  | 34               | 1,366                | 17-Dec-07    | 14           | 563                   |
| 1,938    | BRISTOL VIRGINIA UTILITIES BOARD      |   | 16-Nov-07    | 126            | 126                 | 916,602 | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         | 3-Dec-07  | 33               | 4,156                | 17-Dec-07    | 14           | 1,763                 |
| 1,939    | BRISTOL VIRGINIA UTILITIES BOARD      |   | 19-Nov-07    | 17             | 17                  | 916,602 | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         | 3-Dec-07  | 30               | 518                  | 17-Dec-07    | 14           | 242                   |
| 1,940    | BRISTOL VIRGINIA UTILITIES BOARD      |   | 21-Nov-07    | 15             | 15                  | 917,104 | CHECK          | 21-Oct-07           | 21-Nov-07 | 11/05/07         | 4-Dec-07  | 29               | 435                  | 17-Dec-07    | 13           | 195                   |
| 1,941    | BRISTOL VIRGINIA UTILITIES BOARD      |   | 26-Nov-07    | 37             | 37                  | 918,870 | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 11-Dec-07 | 31               | 1,153                | 19-Dec-07    | 8            | 298                   |
| 1,942    | BROOKS MACHINE COMPANY INC            |   | 12-Dec-07    | 125            | 125                 | 923,470 | CHECK          |                     |           |                  | 28-Dec-07 | 16               | 2,000                | 11-Jan-08    | 14           | 1,750                 |
| 1,943    | BUCHIGNANI GEORGE AND ROBERTSON EMIL  |   | 1-Dec-07     | 3,500.00       | 3,316               | 916,610 | CHECK          |                     |           |                  | 3-Dec-07  | 2                | 6,632                | 17-Dec-07    | 14           | 46,423                |
| 1,944    | Bertotti, Daniel P                    |   | 28-Dec-07    | 821            | 408                 | 40,676  | Direct Deposit |                     |           |                  | 31-Dec-07 | 3                | 1,225                | 3-Jan-08     | 3            | 1,225                 |
| 1,945    | Bradley, Johnny C                     |   | 17-Dec-07    | 218            | 22                  | 920,621 | CHECK          |                     |           |                  | 18-Dec-07 | 1                | 22                   | 28-Dec-07    | 10           | 218                   |
| 1,946    | Brown, Michael T (Tim)                |   | 11-Dec-07    | 627            | 94                  | 919,210 | CHECK          |                     |           |                  | 12-Dec-07 | 1                | 94                   | 31-Dec-07    | 19           | 1,788                 |
| 1,947    | C AND F PROPERTIES                    |   | 1-Dec-07     | 22,664.99      | 15,380              | 916,614 | CHECK          |                     |           |                  | 3-Dec-07  | 2                | 30,761               | 13-Dec-07    | 10           | 153,805               |
| 1,948    | C AND W INDUSTRIAL SERVICES           |   | 16-Nov-07    | 8,800.00       | 8,800               | 919,212 | CHECK          |                     |           |                  | 12-Dec-07 | 26               | 228,800              | 2-Jan-08     | 21           | 184,800               |
| 1,949    | C AND W INDUSTRIAL SERVICES           |   | 3-Dec-07     | 4,250.00       | 4,250               | 919,520 | CHECK          |                     |           |                  | 13-Dec-07 | 10               | 42,500               | 22-Jan-08    | 40           | 170,000               |
| 1,950    | C AND W INDUSTRIAL SERVICES           |   | 23-Nov-07    | 3,000.00       | 3,000               | 919,520 | CHECK          |                     |           |                  | 13-Dec-07 | 20               | 60,000               | 22-Jan-08    | 40           | 120,000               |
| 1,951    | CENTENNIAL HIGH SCHOOL                |   | 12-Dec-07    | 200            | 100                 | 919,951 | CHECK          |                     |           |                  | 14-Dec-07 | 2                | 200                  | 27-Dec-07    | 13           | 1,300                 |
| 1,952    | CERTIFIED COMMERCIAL SERVICE AND EQUI |   | 19-Nov-07    | 134            | 134                 | 918,882 | CHECK          |                     |           |                  | 11-Dec-07 | 22               | 2,945                | 24-Dec-07    | 13           | 1,740                 |
| 1,953    | CHAMBER OF COMMERCE                   |   | 1-Jan-08     | 450            | 450                 | 923,657 | CHECK          |                     |           |                  | 31-Dec-07 | (1)              | (450)                | 10-Jan-08    | 10           | 4,500                 |
| 1,954    | CINTAS FIRST AID AND SAFETY           |   | 26-Nov-07    | 33             | 33                  | 916,632 | CHECK          |                     |           |                  | 3-Dec-07  | 7                | 229                  | 12-Dec-07    | 9            | 294                   |
| 1,955    | CITY OF ALCOA                         |   | 27-Nov-07    | 13             | 13                  | 920,309 | CHECK          | 27-Oct-07           | 27-Nov-07 | 11/11/07         | 17-Dec-07 | 36               | 452                  | 2-Jan-08     | 16           | 201                   |
| 1,956    | CITY OF ALCOA                         |   | 27-Nov-07    | 25             | 25                  | 920,309 | CHECK          | 27-Oct-07           | 27-Nov-07 | 11/11/07         | 17-Dec-07 | 36               | 899                  | 2-Jan-08     | 16           | 399                   |
| 1,957    | CITY OF ALCOA                         |   | 28-Nov-07    | 26             | 26                  | 920,309 | CHECK          | 28-Oct-07           | 28-Nov-07 | 11/12/07         | 17-Dec-07 | 35               | 904                  | 2-Jan-08     | 16           | 413                   |
| 1,958    | CITY OF ALCOA                         |   | 6-Dec-07     | 28             | 28                  | 923,665 | CHECK          | 6-Nov-07            | 6-Dec-07  | 11/21/07         | 31-Dec-07 | 40               | 1,104                | 11-Jan-08    | 11           | 304                   |
| 1,959    | CITY OF FRANKLIN TN                   |   | 30-Nov-07    | 45             | 45                  | 917,783 | CHECK          | 31-Oct-07           | 30-Nov-07 | 11/15/07         | 6-Dec-07  | 21               | 949                  | 13-Dec-07    | 7            | 316                   |
| 1,960    | CITY OF FRANKLIN TN                   |   | 29-Nov-07    | 7              | 7                   | 917,783 | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 6-Dec-07  | 23               | 162                  | 13-Dec-07    | 7            | 49                    |
| 1,961    | CITY OF FRANKLIN TN                   |   | 30-Nov-07    | 15             | 15                  | 917,783 | CHECK          | 31-Oct-07           | 30-Nov-07 | 11/15/07         | 6-Dec-07  | 21               | 318                  | 13-Dec-07    | 7            | 106                   |
| 1,962    | CITY OF FRANKLIN TN                   |   | 29-Nov-07    | 80             | 80                  | 917,783 | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 6-Dec-07  | 23               | 1,831                | 13-Dec-07    | 7            | 557                   |
| 1,963    | CITY OF FRANKLIN TN                   |   | 21-Nov-07    | 437            | 437                 | 920,639 | CHECK          | 21-Oct-07           | 21-Nov-07 | 11/05/07         | 18-Dec-07 | 43               | 18,782               | 31-Dec-07    | 13           | 5,678                 |
| 1,964    | CITY OF MARYVILLE UTILITIES           |   | 3-Dec-07     | 136            | 136                 | 918,892 | CHECK          | 3-Nov-07            | 3-Dec-07  | 11/18/07         | 11-Dec-07 | 23               | 3,130                | 21-Dec-07    | 10           | 1,361                 |
| 1,965    | CITY OF MARYVILLE UTILITIES           |   | 12-Dec-07    | 56             | 56                  | 920,643 | CHECK          | 12-Nov-07           | 12-Dec-07 | 11/27/07         | 18-Dec-07 | 21               | 1,169                | 31-Dec-07    | 13           | 723                   |
| 1,966    | CITY OF MARYVILLE UTILITIES           |   | 12-Dec-07    | 19             | 19                  | 920,643 | CHECK          | 12-Nov-07           | 12-Dec-07 | 11/27/07         | 18-Dec-07 | 21               | 403                  | 31-Dec-07    | 13           | 250                   |
| 1,967    | CITY OF MARYVILLE UTILITIES           |   | 13-Dec-07    | 466            | 466                 | 921,861 | CHECK          | 13-Nov-07           | 13-Dec-07 | 11/28/07         | 26-Dec-07 | 28               | 13,045               | 7-Jan-08     | 12           | 5,591                 |
| 1,968    | CITY OF SPRING HILL TN                |   | 19-Nov-07    | 7              | 7                   | 918,146 | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         | 7-Dec-07  | 34               | 251                  | 17-Dec-07    | 10           | 74                    |
| 1,969    | CITY OF UNION CITY                    |   | 6-Dec-07     | 147            | 147                 | 919,540 | CHECK          | 6-Nov-07            | 6-Dec-07  | 11/21/07         | 13-Dec-07 | 22               | 3,224                | 24-Dec-07    | 11           | 1,612                 |
| 1,970    | COLUMBIA POWER AND WATER SYSTEMS      |   | 29-Nov-07    | 19             | 19                  | 917,475 | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 5-Dec-07  | 22               | 428                  | 13-Dec-07    | 8            | 156                   |
| 1,971    | COLUMBIA POWER AND WATER SYSTEMS      |   | 29-Nov-07    | 1,265.94       | 1,266               | 917,475 | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 5-Dec-07  | 22               | 27,851               | 13-Dec-07    | 8            | 10,128                |
| 1,972    | COLUMBIA POWER AND WATER SYSTEMS      |   | 8-Dec-07     | 23             | 23                  | 919,239 | CHECK          | 8-Nov-07            | 8-Dec-07  | 11/23/07         | 12-Dec-07 | 19               | 437                  | 19-Dec-07    | 7            | 161                   |
| 1,973    | COLUMBIA POWER AND WATER SYSTEMS      |   | 8-Dec-07     | 22             | 22                  | 919,239 | CHECK          | 8-Nov-07            | 8-Dec-07  | 11/23/07         | 12-Dec-07 | 19               | 420                  | 19-Dec-07    | 7            | 155                   |
| 1,974    | COLUMBIA POWER AND WATER SYSTEMS      |   | 8-Dec-07     | 19             | 19                  | 919,239 | CHECK          | 8-Nov-07            | 8-Dec-07  | 11/23/07         | 12-Dec-07 | 19               | 370                  | 19-Dec-07    | 7            | 136                   |
| 1,975    | COMCAST CABLEVISION                   |   | 28-Oct-07    | 141            | 136                 | 916,646 | CHECK          | 28-Sep-07           | 28-Oct-07 | 10/13/07         | 3-Dec-07  | 51               | 6,946                | 17-Dec-07    | 14           | 1,907                 |
| 1,976    | COMCAST CABLEVISION                   |   | 28-Nov-07    | 73             | 68                  | 918,156 | CHECK          | 28-Oct-07           | 28-Nov-07 | 11/12/07         | 7-Dec-07  | 25               | 1,704                | 20-Dec-07    | 13           | 886                   |
| 1,977    | COMMUNITY JANITORIAL SERVICE          |   | 19-Nov-07    | 1,850.00       | 1,850               | 916,648 | CHECK          |                     |           |                  | 3-Dec-07  | 14               | 25,900               | 12-Dec-07    | 9            | 16,650                |
| 1,978    | CONSOLIDATED PIPE AND SUPPLY CO       |   | 6-Nov-07     | 5,247.99       | 5,248               | 916,650 | CHECK          |                     |           |                  | 3-Dec-07  | 27               | 141,696              | 12-Dec-07    | 9            | 47,232                |

Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (j * d)</i>   |              |              |                       |
| 1,979    | CONSOLIDATED PIPE AND SUPPLY CO     | 14-Nov-07    | 520            | 520                 | 923,688  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 31-Dec-07 | 47                      | 24,440               | 14-Jan-08    | 14           | 7,280                 |
| 1,980    | COOKS PEST CONTROL                  | 26-Nov-07    | 146            | 146                 | 918,466  | CHECK          |                     |           |                  | 10-Dec-07 | 30                      | 4,380                | 27-Dec-07    | 17           | 2,482                 |
| 1,981    | COURTYARD MARIOTT                   | 7-Dec-07     | 1,539.81       | 1,540               | 919,551  | CHECK          |                     |           |                  | 13-Dec-07 | 6                       | 9,239                | 21-Dec-07    | 8            | 12,318                |
| 1,982    | CUMBERLAND ELECTRONICS INC          | 2-Nov-07     | 909            | 516                 | 917,489  | CHECK          |                     |           |                  | 5-Dec-07  | 33                      | 17,018               | 12-Dec-07    | 7            | 3,610                 |
| 1,983    | Collins, Dale                       | 13-Dec-07    | 765            | 487                 | 919,971  | CHECK          |                     |           |                  | 14-Dec-07 | 1                       | 487                  | 24-Dec-07    | 10           | 4,873                 |
| 1,984    | Cox, Bobby W                        | 12-Dec-07    | 2,870.95       | 23                  | 40,307   | Direct Deposit |                     |           |                  | 14-Dec-07 | 2                       | 46                   | 17-Dec-07    | 3            | 69                    |
| 1,985    | Cox, Bobby W                        | 19-Dec-07    | 352            | 64                  | 40,521   | Direct Deposit |                     |           |                  | 21-Dec-07 | 2                       | 128                  | 3-Jan-08     | 13           | 830                   |
| 1,986    | DAILY NEWS JOURNAL                  | 2-Dec-07     | 500            | 500                 | 919,554  | CHECK          |                     |           |                  | 13-Dec-07 | 11                      | 5,500                | 20-Dec-07    | 7            | 3,500                 |
| 1,987    | DALLAS AUTO TITLE SERVICES          | 18-Dec-07    | 5              | 5                   | 921,273  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 20-Dec-07 | 17                      | 87                   | 31-Dec-07    | 11           | 57                    |
| 1,988    | DEERE CREDIT INC                    | 10-Dec-07    | 224            | 224                 | 919,251  | CHECK          |                     |           |                  | 12-Dec-07 | 2                       | 448                  | 24-Dec-07    | 12           | 2,685                 |
| 1,989    | DEERE CREDIT INC                    | 17-Dec-07    | 91,168.93      | 1,360               | 34,273   | WIRE           |                     |           |                  | 14-Dec-07 | (3)                     | (4,079)              | 14-Dec-07    | 0            | -                     |
| 1,990    | DELL MARKETING LP                   | 29-Aug-07    | 1,279.62       | 1,280               | 921,511  | CHECK          |                     |           |                  | 21-Dec-07 | 114                     | 145,877              | 31-Dec-07    | 10           | 12,796                |
| 1,991    | DISH NETWORK                        | 18-Nov-07    | 6              | 6                   | 916,670  | CHECK          | 18-Oct-07           | 18-Nov-07 | 11/02/07         | 3-Dec-07  | 31                      | 201                  | 17-Dec-07    | 14           | 91                    |
| 1,992    | DITCH WITCH INC                     | 1-Dec-07     | 25,990.59      | 25,991              | 916,672  | CHECK          |                     |           |                  | 3-Dec-07  | 2                       | 51,981               | 12-Dec-07    | 9            | 233,915               |
| 1,993    | DITCH WITCH INC                     | 9-Nov-07     | 217            | 217                 | 918,914  | CHECK          |                     |           |                  | 11-Dec-07 | 32                      | 6,931                | 20-Dec-07    | 9            | 1,949                 |
| 1,994    | DITCH WITCH INC                     | 31-Oct-07    | 908            | 908                 | 918,914  | CHECK          |                     |           |                  | 11-Dec-07 | 41                      | 37,216               | 20-Dec-07    | 9            | 8,169                 |
| 1,995    | DITCH WITCH INC                     | 30-Nov-07    | 217            | 217                 | 921,892  | CHECK          |                     |           |                  | 26-Dec-07 | 26                      | 5,631                | 3-Jan-08     | 8            | 1,733                 |
| 1,996    | DITCH WITCH INC                     | 4-Dec-07     | 429            | 429                 | 923,714  | CHECK          |                     |           |                  | 31-Dec-07 | 27                      | 11,575               | 10-Jan-08    | 10           | 4,287                 |
| 1,997    | DODSON PEST CONTROL                 | 16-Nov-07    | 25             | 25                  | 916,674  | CHECK          |                     |           |                  | 3-Dec-07  | 17                      | 425                  | 17-Dec-07    | 14           | 350                   |
| 1,998    | DREAM CLEAN INC                     | 25-Nov-07    | 1,315.00       | 1,315               | 917,156  | CHECK          |                     |           |                  | 4-Dec-07  | 9                       | 11,835               | 13-Dec-07    | 9            | 11,835                |
| 1,999    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 26-Nov-07    | 18             | 18                  | 916,679  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 3-Dec-07  | 23                      | 417                  | 10-Dec-07    | 7            | 127                   |
| 2,000    | Daniels, Johnny R                   | 12-Dec-07    | 344            | 275                 | 919,987  | CHECK          |                     |           |                  | 14-Dec-07 | 2                       | 550                  | 3-Jan-08     | 20           | 5,500                 |
| 2,001    | Duckett, Clifford M (Mike)          | 30-Nov-07    | 1,072.58       | 103                 | 916,680  | CHECK          |                     |           |                  | 3-Dec-07  | 3                       | 309                  | 13-Dec-07    | 10           | 1,030                 |
| 2,002    | ELIZABETHTON ELECTRIC SYSTEM        | 19-Nov-07    | 17             | 17                  | 917,163  | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         | 4-Dec-07  | 31                      | 542                  | 12-Dec-07    | 8            | 140                   |
| 2,003    | ELIZABETHTON ELECTRIC SYSTEM        | 26-Nov-07    | 14             | 14                  | 917,819  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 371                  | 13-Dec-07    | 7            | 100                   |
| 2,004    | ELIZABETHTON ELECTRIC SYSTEM        | 27-Nov-07    | 26             | 26                  | 918,924  | CHECK          | 27-Oct-07           | 27-Nov-07 | 11/11/07         | 11-Dec-07 | 30                      | 782                  | 19-Dec-07    | 8            | 208                   |
| 2,005    | ELIZABETHTON ELECTRIC SYSTEM        | 28-Nov-07    | 20             | 20                  | 919,263  | CHECK          | 28-Oct-07           | 28-Nov-07 | 11/12/07         | 12-Dec-07 | 30                      | 614                  | 19-Dec-07    | 7            | 143                   |
| 2,006    | ELIZABETHTON ELECTRIC SYSTEM        | 18-Dec-07    | 17             | 17                  | 923,727  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 31-Dec-07 | 28                      | 480                  | 9-Jan-08     | 9            | 154                   |
| 2,007    | EMBARQ COMMUNICATIONS INC           | 13-Nov-07    | 463            | 463                 | 919,567  | CHECK          | 13-Oct-07           | 13-Nov-07 | 10/28/07         | 13-Dec-07 | 46                      | 21,317               | 31-Dec-07    | 18           | 8,341                 |
| 2,008    | EMBARQ COMMUNICATIONS INC           | 22-Nov-07    | 155            | 155                 | 919,567  | CHECK          | 22-Oct-07           | 22-Nov-07 | 11/06/07         | 13-Dec-07 | 37                      | 5,729                | 31-Dec-07    | 18           | 2,787                 |
| 2,009    | EMBARQ COMMUNICATIONS INC           | 13-Nov-07    | 103            | 103                 | 919,567  | CHECK          | 13-Oct-07           | 13-Nov-07 | 10/28/07         | 13-Dec-07 | 46                      | 4,727                | 31-Dec-07    | 18           | 1,850                 |
| 2,010    | EMBARQ COMMUNICATIONS INC           | 26-Nov-07    | 134            | 134                 | 919,567  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 13-Dec-07 | 33                      | 4,418                | 31-Dec-07    | 18           | 2,410                 |
| 2,011    | EMBARQ COMMUNICATIONS INC           | 7-Dec-07     | 323            | 323                 | 921,901  | CHECK          | 7-Nov-07            | 7-Dec-07  | 11/22/07         | 26-Dec-07 | 34                      | 10,984               | 7-Jan-08     | 12           | 3,877                 |
| 2,012    | Ellis, Michael H                    | 3-Dec-07     | 3,735.86       | 1,765               | 39,937   | Direct Deposit |                     |           |                  | 4-Dec-07  | 1                       | 1,765                | 5-Dec-07     | 1            | 1,765                 |
| 2,013    | FAULKNER JOHN                       | 17-Dec-07    | 300            | 300                 | 921,286  | CHECK          |                     |           |                  | 20-Dec-07 | 3                       | 900                  | 3-Jan-08     | 14           | 4,200                 |
| 2,014    | FEDEX                               | 14-Nov-07    | 35             | 35                  | 916,699  | CHECK          |                     |           |                  | 3-Dec-07  | 19                      | 673                  | 10-Dec-07    | 7            | 248                   |
| 2,015    | FEDEX                               | 21-Nov-07    | 20             | 20                  | 916,699  | CHECK          |                     |           |                  | 3-Dec-07  | 12                      | 236                  | 10-Dec-07    | 7            | 138                   |
| 2,016    | FEDEX                               | 3-Oct-07     | 12             | 12                  | 917,505  | CHECK          |                     |           |                  | 5-Dec-07  | 63                      | 756                  | 12-Dec-07    | 7            | 84                    |
| 2,017    | FEDEX                               | 28-Nov-07    | 21             | 21                  | 918,514  | CHECK          |                     |           |                  | 10-Dec-07 | 12                      | 254                  | 17-Dec-07    | 7            | 148                   |
| 2,018    | FEDEX                               | 5-Dec-07     | 12             | 12                  | 920,357  | CHECK          |                     |           |                  | 17-Dec-07 | 12                      | 144                  | 24-Dec-07    | 7            | 84                    |
| 2,019    | FEDEX                               | 5-Dec-07     | 51             | 51                  | 921,002  | CHECK          |                     |           |                  | 19-Dec-07 | 14                      | 718                  | 26-Dec-07    | 7            | 359                   |
| 2,020    | FEDEX                               | 13-Dec-07    | 36             | 36                  | 921,697  | CHECK          |                     |           |                  | 21-Dec-07 | 8                       | 286                  | 31-Dec-07    | 10           | 357                   |
| 2,021    | FTEC INC                            | 28-Nov-07    | 189            | 189                 | 923,507  | CHECK          |                     |           |                  | 28-Dec-07 | 30                      | 5,663                | 7-Jan-08     | 10           | 1,888                 |

**Atmos Energy Corporation-Tennessee**  
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**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period |           | Midpoint Service |          | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |     |
|----------|--------------------------------------|---|--------------|----------------|---------------------|---------|----------------|----------------|-----------|------------------|----------|-----------|------------------|----------------------|--------------|--------------|-----------------------|-----|
|          |                                      |   |              |                |                     |         |                | From           | To        | Service          | Service  |           |                  |                      |              |              |                       |     |
| 2,022    | Faircloth, Morris G                  |   | 17-Dec-07    | 766            | 575                 | 40,441  | Direct Deposit |                |           | f                | j        | k         | 1 = k - (j or b) | m = (l * j)          | 19-Dec-07    | 20-Dec-07    | 1                     | 575 |
| 2,023    | Freeman, Mark S                      |   | 3-Dec-07     | 1,224.45       | 109                 | 917,180 | CHECK          |                |           |                  |          | 4-Dec-07  | 2                | 1,150                | 11-Dec-07    | 7            | 766                   |     |
| 2,024    | GE CAPITAL FINANCIAL - PCARD         |   | 31-Dec-07    | 576,220.80     | 18,538              | 34,401  | WIRE           |                |           |                  |          | 24-Dec-07 | (7)              | (129,765)            | 24-Dec-07    | 0            | -                     |     |
| 2,025    | GE CAPITAL FLEET SERVICES            |   | 3-Dec-07     | 1,434,586.41   | 66,177              | 34,204  | WIRE           |                |           |                  |          | 1-Dec-07  | (2)              | (132,355)            | 1-Dec-07     | 0            | -                     |     |
| 2,026    | GE CAPITAL FLEET SERVICES            |   | 12-Dec-07    | 1,363,416.74   | 60,679              | 34,205  | WIRE           |                |           |                  |          | 12-Dec-07 | -                | 0                    | 12-Dec-07    | 0            | -                     |     |
| 2,027    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 3-Dec-07     | 34             | 34                  | 919,285 | CHECK          | 3-Nov-07       | 3-Dec-07  |                  | 11/18/07 | 12-Dec-07 | 24               | 811                  | 21-Dec-07    | 9            | 304                   |     |
| 2,028    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 3-Dec-07     | 33             | 33                  | 919,285 | CHECK          | 3-Nov-07       | 3-Dec-07  |                  | 11/18/07 | 12-Dec-07 | 24               | 802                  | 21-Dec-07    | 9            | 301                   |     |
| 2,029    | GIBSON ELECTRIC MEMBERSHIP CORPORATK |   | 18-Dec-07    | 22             | 22                  | 923,753 | CHECK          | 18-Nov-07      | 18-Dec-07 |                  | 12/03/07 | 31-Dec-07 | 28               | 610                  | 9-Jan-08     | 9            | 196                   |     |
| 2,030    | GILLIAM STEVEN C                     |   | 7-Dec-07     | 80             | 80                  | 918,524 | CHECK          |                |           |                  |          | 10-Dec-07 | 3                | 240                  | 31-Dec-07    | 21           | 1,680                 |     |
| 2,031    | GRAPHIC CONTROLS LLC                 |   | 29-Nov-07    | 112            | 112                 | 920,030 | CHECK          |                |           |                  |          | 14-Dec-07 | 15               | 1,678                | 31-Dec-07    | 17           | 1,902                 |     |
| 2,032    | GRASSMASTERS                         |   | 30-Nov-07    | 225            | 225                 | 921,931 | CHECK          |                |           |                  |          | 26-Dec-07 | 26               | 5,850                | 2-Jan-08     | 7            | 1,575                 |     |
| 2,033    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 27-Nov-07    | 20             | 20                  | 917,525 | CHECK          | 27-Oct-07      | 27-Nov-07 |                  | 11/11/07 | 5-Dec-07  | 24               | 480                  | 13-Dec-07    | 8            | 160                   |     |
| 2,034    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 7-Dec-07     | 21             | 21                  | 921,020 | CHECK          | 7-Nov-07       | 7-Dec-07  |                  | 11/22/07 | 19-Dec-07 | 27               | 567                  | 28-Dec-07    | 9            | 189                   |     |
| 2,035    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 12-Dec-07    | 35             | 35                  | 923,510 | CHECK          | 12-Nov-07      | 12-Dec-07 |                  | 11/27/07 | 28-Dec-07 | 31               | 1,085                | 7-Jan-08     | 10           | 350                   |     |
| 2,036    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 13-Dec-07    | 36             | 36                  | 923,756 | CHECK          | 13-Nov-07      | 13-Dec-07 |                  | 11/28/07 | 31-Dec-07 | 33               | 1,200                | 9-Jan-08     | 9            | 327                   |     |
| 2,037    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 13-Dec-07    | 236            | 236                 | 923,756 | CHECK          | 13-Nov-07      | 13-Dec-07 |                  | 11/28/07 | 31-Dec-07 | 33               | 7,788                | 9-Jan-08     | 9            | 2,124                 |     |
| 2,038    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 13-Dec-07    | 20             | 20                  | 923,756 | CHECK          | 13-Nov-07      | 13-Dec-07 |                  | 11/28/07 | 31-Dec-07 | 33               | 660                  | 9-Jan-08     | 9            | 180                   |     |
| 2,039    | GREENEVILLE LIGHT AND POWER SYSTEM   |   | 13-Dec-07    | 23             | 23                  | 923,756 | CHECK          | 13-Nov-07      | 13-Dec-07 |                  | 11/28/07 | 31-Dec-07 | 33               | 759                  | 9-Jan-08     | 9            | 207                   |     |
| 2,040    | GREENEVILLE WATER COMMISSION OF TN   |   | 5-Dec-07     | 14             | 14                  | 923,511 | CHECK          | 5-Nov-07       | 5-Dec-07  |                  | 11/20/07 | 28-Dec-07 | 38               | 549                  | 7-Jan-08     | 10           | 145                   |     |
| 2,041    | Garnier, Scott W                     |   | 14-Nov-07    | 107            | 95                  | 40,000  | Direct Deposit |                |           |                  |          | 5-Dec-07  | 21               | 1,994                | 6-Dec-07     | 1            | 95                    |     |
| 2,042    | HAGEMEYER NORTH AMERICA INC          |   | 14-Nov-07    | 211            | 211                 | 918,539 | CHECK          |                |           |                  |          | 10-Dec-07 | 26               | 5,488                | 17-Dec-07    | 7            | 1,478                 |     |
| 2,043    | HAGEMEYER NORTH AMERICA INC          |   | 13-Nov-07    | 63             | 63                  | 918,539 | CHECK          |                |           |                  |          | 10-Dec-07 | 27               | 1,714                | 17-Dec-07    | 7            | 444                   |     |
| 2,044    | HAGEMEYER NORTH AMERICA INC          |   | 13-Nov-07    | 126            | 126                 | 918,539 | CHECK          |                |           |                  |          | 10-Dec-07 | 27               | 3,412                | 17-Dec-07    | 7            | 885                   |     |
| 2,045    | HAGEMEYER NORTH AMERICA INC          |   | 14-Nov-07    | 32             | 32                  | 918,540 | CHECK          |                |           |                  |          | 10-Dec-07 | 26               | 825                  | 18-Dec-07    | 8            | 254                   |     |
| 2,046    | HAGEMEYER NORTH AMERICA INC          |   | 13-Nov-07    | 26             | 26                  | 918,540 | CHECK          |                |           |                  |          | 10-Dec-07 | 27               | 694                  | 18-Dec-07    | 8            | 206                   |     |
| 2,047    | HAGEMEYER NORTH AMERICA INC          |   | 13-Nov-07    | 87             | 87                  | 918,947 | CHECK          |                |           |                  |          | 11-Dec-07 | 28               | 2,423                | 18-Dec-07    | 7            | 606                   |     |
| 2,048    | HAGEMEYER NORTH AMERICA INC          |   | 16-Nov-07    | 24             | 24                  | 918,947 | CHECK          |                |           |                  |          | 11-Dec-07 | 25               | 588                  | 18-Dec-07    | 7            | 165                   |     |
| 2,049    | HAGEMEYER NORTH AMERICA INC          |   | 19-Nov-07    | 100            | 100                 | 920,037 | CHECK          |                |           |                  |          | 14-Dec-07 | 25               | 2,488                | 24-Dec-07    | 10           | 995                   |     |
| 2,050    | HAGEMEYER NORTH AMERICA INC          |   | 29-Nov-07    | 191            | 191                 | 921,938 | CHECK          |                |           |                  |          | 26-Dec-07 | 27               | 5,149                | 16-Jan-08    | 21           | 4,004                 |     |
| 2,051    | HAGEMEYER NORTH AMERICA INC          |   | 4-Dec-07     | 116            | 116                 | 923,763 | CHECK          |                |           |                  |          | 31-Dec-07 | 27               | 3,145                | 7-Jan-08     | 7            | 815                   |     |
| 2,052    | HAGEMEYER NORTH AMERICA INC          |   | 4-Dec-07     | 88             | 88                  | 923,763 | CHECK          |                |           |                  |          | 31-Dec-07 | 27               | 2,376                | 7-Jan-08     | 7            | 616                   |     |
| 2,053    | HANKINS PROPERTIES                   |   | 21-Dec-07    | 2,000.00       | 2,000               | 40,534  | Direct Deposit |                |           |                  |          | 21-Dec-07 | -                | 0                    | 3-Jan-08     | 13           | 26,000                |     |
| 2,054    | HANKINS PROPERTIES                   |   | 1-Dec-07     | 2,000.00       | 2,000               | 916,727 | CHECK          |                |           |                  |          | 3-Dec-07  | 2                | 4,000                | 12-Dec-07    | 9            | 18,000                |     |
| 2,055    | HEATH CONSULTANTS INC                |   | 27-Nov-07    | 270            | 270                 | 921,703 | CHECK          |                |           |                  |          | 21-Dec-07 | 24               | 6,488                | 2-Jan-08     | 12           | 3,244                 |     |
| 2,056    | HEATH CONSULTANTS INC                |   | 6-Dec-07     | 221            | 221                 | 923,769 | CHECK          |                |           |                  |          | 31-Dec-07 | 25               | 5,526                | 8-Jan-08     | 8            | 1,768                 |     |
| 2,057    | HILL KIM                             |   | 6-Nov-07     | 520            | 520                 | 916,735 | CHECK          |                |           |                  |          | 3-Dec-07  | 27               | 14,040               | 11-Dec-07    | 8            | 4,160                 |     |
| 2,058    | HOLSTON ELECTRIC COOPERATIVE INC     |   | 14-Dec-07    | 20             | 20                  | 920,723 | CHECK          | 14-Nov-07      | 14-Dec-07 |                  | 11/29/07 | 18-Dec-07 | 19               | 382                  | 2-Jan-08     | 15           | 302                   |     |
| 2,059    | HUNT FRED B JR                       |   | 1-Dec-07     | 2,500.00       | 2,083               | 916,744 | CHECK          |                |           |                  |          | 3-Dec-07  | 2                | 4,167                | 7-Dec-07     | 4            | 8,333                 |     |
| 2,060    | Hunt, Marsha K                       |   | 4-Dec-07     | 679            | 679                 | 40,002  | Direct Deposit |                |           |                  |          | 5-Dec-07  | 1                | 679                  | 6-Dec-07     | 1            | 679                   |     |
| 2,061    | Hunt, Marsha K                       |   | 17-Dec-07    | 436            | 144                 | 40,590  | Direct Deposit |                |           |                  |          | 26-Dec-07 | 9                | 1,294                | 3-Jan-08     | 8            | 1,151                 |     |
| 2,062    | Hay, Kenny A                         |   | 3-Dec-07     | 238            | 238                 | 39,945  | Direct Deposit |                |           |                  |          | 4-Dec-07  | 1                | 238                  | 5-Dec-07     | 1            | 238                   |     |
| 2,063    | Hay, Kenny A                         |   | 10-Dec-07    | 314            | 314                 | 40,277  | Direct Deposit |                |           |                  |          | 13-Dec-07 | 3                | 942                  | 14-Dec-07    | 1            | 314                   |     |
| 2,064    | Hendrix, Eileen                      |   | 3-Dec-07     | 800            | 333                 | 40,004  | Direct Deposit |                |           |                  |          | 5-Dec-07  | 2                | 667                  | 6-Dec-07     | 1            | 333                   |     |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - (j or b) | m = (f/d)            |              |              |                       |
| 2,065    | Holt, James H III                     |   | 13-Dec-07    | 35             | 35                  | 40,313  | Direct Deposit |                     |           |                  | 14-Dec-07 | 1                | 35                   | 17-Dec-07    | 3            | 106                   |
| 2,066    | Hood, Linda M                         |   | 12-Dec-07    | 1,913.70       | 1,514               | 40,314  | Direct Deposit |                     |           |                  | 14-Dec-07 | 2                | 3,029                | 17-Dec-07    | 3            | 4,543                 |
| 2,067    | Hughes, John A                        |   | 17-Dec-07    | 239            | 115                 | 40,451  | Direct Deposit |                     |           |                  | 19-Dec-07 | 2                | 230                  | 20-Dec-07    | 1            | 115                   |
| 2,068    | Hughes, John A                        |   | 17-Dec-07    | 1,787.46       | 1,787               | 40,451  | Direct Deposit |                     |           |                  | 19-Dec-07 | 2                | 3,575                | 20-Dec-07    | 1            | 1,787                 |
| 2,069    | INFOSOURCE                            |   | 30-Nov-07    | 191            | 191                 | 921,961 | CHECK          |                     |           |                  | 26-Dec-07 | 26               | 4,971                | 7-Jan-08     | 12           | 2,294                 |
| 2,070    | IVENS CONSTRUCTION INC                |   | 1-Dec-07     | 2,333.00       | 2,333               | 916,754 | CHECK          |                     |           |                  | 3-Dec-07  | 2                | 4,666                | 10-Dec-07    | 7            | 16,331                |
| 2,071    | J AND M CYLINDER GASES INC            |   | 19-Nov-07    | 108            | 108                 | 918,971 | CHECK          |                     |           |                  | 11-Dec-07 | 22               | 2,376                | 19-Dec-07    | 8            | 864                   |
| 2,072    | J AND M CYLINDER GASES INC            |   | 29-Oct-07    | 92             | 92                  | 918,971 | CHECK          |                     |           |                  | 11-Dec-07 | 43               | 3,947                | 19-Dec-07    | 8            | 734                   |
| 2,073    | JAN PRO CLEANING SERVICES             |   | 1-Dec-07     | 325            | 325                 | 918,228 | CHECK          |                     |           |                  | 7-Dec-07  | 6                | 1,950                | 20-Dec-07    | 13           | 4,225                 |
| 2,074    | J KELLER AND ASSOCIATES INC           |   | 13-Nov-07    | 424            | 424                 | 918,568 | CHECK          |                     |           |                  | 10-Dec-07 | 27               | 11,445               | 20-Dec-07    | 10           | 4,239                 |
| 2,075    | JOHNSON CITY POWER BOARD              |   | 8-Nov-07     | 33             | 33                  | 919,314 | CHECK          | 8-Oct-07            | 8-Nov-07  | 10/23/07         | 12-Dec-07 | 50               | 1,627                | 19-Dec-07    | 7            | 228                   |
| 2,076    | JOHNSON CITY POWER BOARD              |   | 16-Nov-07    | 27             | 27                  | 920,734 | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         | 18-Dec-07 | 48               | 1,293                | 26-Dec-07    | 8            | 216                   |
| 2,077    | JOHNSON CITY POWER BOARD              |   | 19-Nov-07    | 28             | 28                  | 920,734 | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         | 18-Dec-07 | 45               | 1,260                | 26-Dec-07    | 8            | 224                   |
| 2,078    | JOHNSON CITY POWER BOARD              |   | 20-Nov-07    | 27             | 27                  | 920,734 | CHECK          | 20-Oct-07           | 20-Nov-07 | 11/04/07         | 18-Dec-07 | 44               | 1,182                | 26-Dec-07    | 8            | 215                   |
| 2,079    | JOHNSON CITY POWER BOARD              |   | 16-Nov-07    | 38             | 38                  | 920,734 | CHECK          | 16-Oct-07           | 16-Nov-07 | 10/31/07         | 18-Dec-07 | 48               | 1,817                | 26-Dec-07    | 8            | 303                   |
| 2,080    | JOHNSON CITY POWER BOARD              |   | 19-Nov-07    | 35             | 35                  | 920,734 | CHECK          | 19-Oct-07           | 19-Nov-07 | 11/03/07         | 18-Dec-07 | 45               | 1,580                | 26-Dec-07    | 8            | 281                   |
| 2,081    | JOHNSON CITY POWER BOARD              |   | 20-Nov-07    | 28             | 28                  | 920,734 | CHECK          | 20-Oct-07           | 20-Nov-07 | 11/04/07         | 18-Dec-07 | 44               | 1,243                | 26-Dec-07    | 8            | 226                   |
| 2,082    | JOHNSON CITY POWER BOARD              |   | 23-Nov-07    | 40             | 40                  | 923,519 | CHECK          | 23-Oct-07           | 23-Nov-07 | 11/07/07         | 28-Dec-07 | 51               | 2,040                | 7-Jan-08     | 10           | 400                   |
| 2,083    | JOHNSON CITY POWER BOARD              |   | 30-Nov-07    | 28             | 28                  | 923,786 | CHECK          | 31-Oct-07           | 30-Nov-07 | 11/15/07         | 31-Dec-07 | 46               | 1,282                | 8-Jan-08     | 8            | 223                   |
| 2,084    | JOHNSON CITY POWER BOARD              |   | 29-Nov-07    | 20             | 20                  | 923,786 | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 31-Dec-07 | 48               | 948                  | 8-Jan-08     | 8            | 158                   |
| 2,085    | JOHNSON CITY PRESS                    |   | 1-Aug-07     | 94             | 94                  | 919,603 | CHECK          |                     |           |                  | 13-Dec-07 | 134              | 12,596               | 10-Jan-08    | 28           | 2,632                 |
| 2,086    | JOHNSON CITY UTILITY SYSTEM           |   | 30-Nov-07    | 141            | 141                 | 917,560 | CHECK          | 31-Oct-07           | 30-Nov-07 | 11/15/07         | 5-Dec-07  | 20               | 2,819                | 17-Dec-07    | 12           | 1,691                 |
| 2,087    | JOHNSON CITY UTILITY SYSTEM           |   | 4-Dec-07     |                |                     | 918,974 | CHECK          | 4-Nov-07            | 4-Dec-07  | 11/19/07         | 11-Dec-07 | 22               | 190                  | 24-Dec-07    | 13           | 112                   |
| 2,088    | KING JIMMY                            |   | 7-Dec-07     | 230            | 230                 | 923,797 | CHECK          |                     |           |                  | 31-Dec-07 | 24               | 5,520                | 11-Jan-08    | 11           | 2,530                 |
| 2,089    | KINGSFORT AREA CHAMBER OF COMMERCE    |   | 5-Dec-07     | 5,000.00       | 5,000               | 920,408 | CHECK          |                     |           |                  | 17-Dec-07 | 12               | 60,000               | 31-Dec-07    | 14           | 70,000                |
| 2,090    | KINGSFORT AREA CHAMBER OF COMMERCE    |   | 1-Dec-07     | 310            | 310                 | 920,408 | CHECK          |                     |           |                  | 17-Dec-07 | 16               | 4,960                | 31-Dec-07    | 14           | 4,340                 |
| 2,091    | LIONS CLUB                            |   | 1-Nov-07     | 30             | 30                  | 917,581 | CHECK          |                     |           |                  | 5-Dec-07  | 34               | 1,020                | 20-Dec-07    | 15           | 450                   |
| 2,092    | LIONS CLUB                            |   | 11-Dec-07    | 50             | 50                  | 921,056 | CHECK          |                     |           |                  | 19-Dec-07 | 8                | 400                  | 28-Dec-07    | 9            | 450                   |
| 2,093    | MAHONEY'S OUTFITTERS                  |   | 6-Sep-07     | 122            | 122                 | 917,237 | CHECK          |                     |           |                  | 4-Dec-07  | 89               | 10,817               | 17-Dec-07    | 13           | 1,580                 |
| 2,094    | MAHONEY'S OUTFITTERS                  |   | 24-Sep-07    | (3)            | (3)                 | 917,237 | CHECK          |                     |           |                  | 4-Dec-07  | 71               | (198)                | 17-Dec-07    | 13           | (36)                  |
| 2,095    | MALONES COFFEE SERVICE                |   | 6-Dec-07     | 80             | 80                  | 921,339 | CHECK          |                     |           |                  | 20-Dec-07 | 14               | 1,121                | 27-Dec-07    | 7            | 561                   |
| 2,096    | MARTIN DONNA                          |   | 11-Dec-07    | 425            | 425                 | 921,342 | CHECK          |                     |           |                  | 20-Dec-07 | 9                | 3,825                | 31-Dec-07    | 11           | 4,675                 |
| 2,097    | MAURY ALLIANCE                        |   | 6-Dec-07     | 100            | 100                 | 919,004 | CHECK          |                     |           |                  | 11-Dec-07 | 5                | 500                  | 22-Jan-08    | 42           | 4,200                 |
| 2,098    | MAURY ALLIANCE                        |   | 1-Dec-07     | 517            | 517                 | 921,064 | CHECK          |                     |           |                  | 19-Dec-07 | 18               | 9,306                | 28-Dec-07    | 9            | 4,653                 |
| 2,099    | MAURY COUNTY SENIOR CITIZENS CENTER   |   | 28-Nov-07    | 100            | 100                 | 917,590 | CHECK          |                     |           |                  | 5-Dec-07  | 7                | 700                  | 17-Dec-07    | 12           | 1,200                 |
| 2,100    | MAURY COUNTY SOLID WASTE              |   | 30-Nov-07    | 57             | 57                  | 919,005 | CHECK          |                     |           |                  | 11-Dec-07 | 11               | 624                  | 21-Dec-07    | 10           | 568                   |
| 2,101    | MAURY REGIONAL HOSPITAL FOUNDATION    |   | 28-Nov-07    | 200            | 200                 | 918,259 | CHECK          |                     |           |                  | 7-Dec-07  | 9                | 1,800                | 20-Dec-07    | 13           | 2,600                 |
| 2,102    | MAYBERRY TERRY EVANS                  |   | 11-Nov-07    | 150            | 150                 | 917,885 | CHECK          |                     |           |                  | 6-Dec-07  | 25               | 3,750                | 12-Dec-07    | 6            | 900                   |
| 2,103    | MCJUNKIN RED MAN CORPORATION          |   | 11-Dec-07    | 93,503.66      | 946                 | 34,202  | WIRE           |                     |           |                  | 17-Dec-07 | 6                | 5,678                | 18-Dec-07    | 1            | 946                   |
| 2,104    | MCJUNKIN RED MAN CORPORATION          |   | 12-Dec-07    | 119,701.86     | 647                 | 34,202  | WIRE           |                     |           |                  | 17-Dec-07 | 5                | 3,234                | 18-Dec-07    | 1            | 647                   |
| 2,105    | MIDDLE TENNESSEE ASSOCIATION OF REALT |   | 15-Nov-07    | 300            | 300                 | 918,610 | CHECK          |                     |           |                  | 10-Dec-07 | 25               | 7,500                | 30-Jan-08    | 51           | 15,300                |
| 2,106    | MIDDLE TENNESSEE ELECTRIC             |   | 23-Nov-07    | 38             | 38                  | 916,816 | CHECK          | 15-Oct-07           | 15-Nov-07 | 10/30/07         | 3-Dec-07  | 34               | 1,275                | 13-Dec-07    | 10           | 375                   |
| 2,107    | MIDDLE TENNESSEE ELECTRIC             |   | 23-Nov-07    | 14             | 14                  | 916,817 | CHECK          | 23-Oct-07           | 23-Nov-07 | 11/07/07         | 3-Dec-07  | 26               | 364                  | 12-Dec-07    | 9            | 126                   |

Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008

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| Line No. | Vendor                             | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                    | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or b)</i>  |              |              |                       |
| 2,108    | MIDDLE TENNESSEE ELECTRIC          | 23-Nov-07    | 14             | 14                  | 916,817  | CHECK          | 23-Oct-07           | 23-Nov-07 | 11/07/07         | 3-Dec-07  | 26                      | 364                  | 12-Dec-07    | 9            | 126                   |
| 2,109    | MIDDLE TENNESSEE ELECTRIC          | 28-Nov-07    | 12             | 12                  | 917,251  | CHECK          | 28-Oct-07           | 28-Nov-07 | 11/12/07         | 4-Dec-07  | 22                      | 264                  | 13-Dec-07    | 9            | 108                   |
| 2,110    | MIDDLE TENNESSEE ELECTRIC          | 26-Nov-07    | 62             | 62                  | 917,251  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 4-Dec-07  | 24                      | 1,495                | 13-Dec-07    | 9            | 561                   |
| 2,111    | MIDDLE TENNESSEE ELECTRIC          | 29-Nov-07    | 1,249.00       | 1,249               | 917,251  | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 4-Dec-07  | 21                      | 26,229               | 13-Dec-07    | 9            | 11,241                |
| 2,112    | MIDDLE TENNESSEE ELECTRIC          | 28-Nov-07    | 14             | 14                  | 917,251  | CHECK          | 28-Oct-07           | 28-Nov-07 | 11/12/07         | 4-Dec-07  | 22                      | 306                  | 13-Dec-07    | 9            | 125                   |
| 2,113    | MIDDLE TENNESSEE ELECTRIC          | 5-Dec-07     | 23             | 23                  | 919,349  | CHECK          | 5-Nov-07            | 5-Dec-07  | 11/20/07         | 12-Dec-07 | 22                      | 506                  | 20-Dec-07    | 8            | 184                   |
| 2,114    | MIDDLE TENNESSEE ELECTRIC          | 6-Dec-07     | 22             | 22                  | 920,773  | CHECK          | 6-Nov-07            | 6-Dec-07  | 11/21/07         | 18-Dec-07 | 27                      | 584                  | 31-Dec-07    | 13           | 281                   |
| 2,115    | MIDDLE TENNESSEE ELECTRIC          | 10-Dec-07    | 17             | 17                  | 920,774  | CHECK          | 10-Nov-07           | 10-Dec-07 | 11/25/07         | 18-Dec-07 | 23                      | 391                  | 31-Dec-07    | 13           | 221                   |
| 2,116    | MIDDLE TENNESSEE ELECTRIC          | 19-Dec-07    | 42             | 42                  | 923,830  | CHECK          | 19-Nov-07           | 19-Dec-07 | 12/04/07         | 31-Dec-07 | 27                      | 1,144                | 11-Jan-08    | 11           | 466                   |
| 2,117    | MIDDLE TENNESSEE ELECTRIC          | 17-Dec-07    | 14             | 14                  | 923,830  | CHECK          | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 31-Dec-07 | 29                      | 403                  | 11-Jan-08    | 11           | 153                   |
| 2,118    | MIDDLE TENNESSEE ELECTRIC          | 19-Dec-07    | 14             | 14                  | 923,831  | CHECK          | 19-Nov-07           | 19-Dec-07 | 12/04/07         | 31-Dec-07 | 27                      | 378                  | 14-Jan-08    | 14           | 196                   |
| 2,119    | MIDDLE TENNESSEE ELECTRIC          | 19-Dec-07    | 14             | 14                  | 923,831  | CHECK          | 19-Nov-07           | 19-Dec-07 | 12/04/07         | 31-Dec-07 | 27                      | 378                  | 14-Jan-08    | 14           | 196                   |
| 2,120    | MIKES UPHOLSTERY                   | 6-Nov-07     | 109            | 109                 | 916,818  | CHECK          | 5-Nov-07            | 5-Dec-07  | 11/20/07         | 12-Dec-07 | 22                      | 506                  | 20-Dec-07    | 8            | 184                   |
| 2,121    | MILLER AND MARTIN PLLC             | 5-Nov-07     | 5,862.09       | 5,862               | 920,108  | CHECK          | 5-Nov-07            | 5-Dec-07  | 11/20/07         | 12-Dec-07 | 22                      | 506                  | 20-Dec-07    | 8            | 184                   |
| 2,122    | MOBILE MOUNTING SOLUTIONS          | 9-Nov-07     | 71             | 71                  | 917,260  | CHECK          | 9-Nov-07            | 9-Dec-07  | 11/25/07         | 18-Dec-07 | 23                      | 575                  | 4-Jan-08     | 17           | 425                   |
| 2,123    | MORRISTOWN UTILITIES               | 10-Dec-07    | 25             | 25                  | 920,780  | CHECK          | 10-Nov-07           | 10-Dec-07 | 11/25/07         | 18-Dec-07 | 23                      | 575                  | 4-Jan-08     | 17           | 425                   |
| 2,124    | MORRISTOWN UTILITIES               | 13-Dec-07    | 23             | 23                  | 922,026  | CHECK          | 13-Nov-07           | 13-Dec-07 | 11/28/07         | 26-Dec-07 | 28                      | 644                  | 7-Jan-08     | 12           | 276                   |
| 2,125    | MURFREESBORO ELECTRIC DEPARTMENT   | 18-Oct-07    | 17             | 17                  | 916,834  | CHECK          | 18-Sep-07           | 18-Oct-07 | 10/03/07         | 3-Dec-07  | 61                      | 1,016                | 10-Dec-07    | 7            | 117                   |
| 2,126    | MURFREESBORO ELECTRIC DEPARTMENT   | 17-Dec-07    | 16             | 16                  | 923,847  | CHECK          | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 31-Dec-07 | 29                      | 478                  | 10-Jan-08    | 10           | 165                   |
| 2,127    | MURFREESBORO ELECTRIC DEPARTMENT   | 17-Dec-07    | 1,533.76       | 1,534               | 923,847  | CHECK          | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 31-Dec-07 | 29                      | 44,479               | 10-Jan-08    | 10           | 15,338                |
| 2,128    | MURFREESBORO WATER AND SEWER DEPAR | 26-Nov-07    | 212            | 212                 | 917,901  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,129    | Manning, Denise D                  | 7-Dec-07     | 729            | 729                 | 40,193   | Direct Deposit | 7-Dec-07            | 7-Dec-07  | 11/10/07         | 11-Dec-07 | 4                       | 2,915                | 12-Dec-07    | 1            | 729                   |
| 2,130    | McClure, Michael R                 | 29-Nov-07    | 30             | 30                  | 917,592  | CHECK          | 29-Nov-07           | 29-Dec-07 | 11/25/07         | 18-Dec-07 | 23                      | 575                  | 4-Jan-08     | 17           | 425                   |
| 2,131    | McMullin, Jeffery                  | 14-Dec-07    | 668            | 100                 | 920,771  | CHECK          | 13-Nov-07           | 13-Dec-07 | 11/28/07         | 26-Dec-07 | 28                      | 644                  | 7-Jan-08     | 12           | 276                   |
| 2,132    | Morris, Stephen T                  | 17-Dec-07    | 452            | 90                  | 40,458   | Direct Deposit | 18-Sep-07           | 18-Oct-07 | 10/03/07         | 3-Dec-07  | 61                      | 1,016                | 10-Dec-07    | 7            | 117                   |
| 2,133    | Myatt, Ron F                       | 3-Dec-07     | 644            | 258                 | 39,963   | Direct Deposit | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 31-Dec-07 | 29                      | 478                  | 10-Jan-08    | 10           | 165                   |
| 2,134    | Myatt, Ron F                       | 21-Dec-07    | 270            | 108                 | 40,604   | Direct Deposit | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 31-Dec-07 | 29                      | 44,479               | 10-Jan-08    | 10           | 15,338                |
| 2,135    | NEAL AND HARWELL PLC               | 7-Nov-07     | 39,283.38      | 39,283              | 920,125  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,136    | NEAL AND HARWELL PLC               | 7-Nov-07     | 5,700.00       | 5,700               | 920,125  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,137    | NEAL AND HARWELL PLC               | 7-Nov-07     | 827            | 827                 | 920,125  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,138    | NEAL AND HARWELL PLC               | 7-Nov-07     | 375            | 375                 | 920,125  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,139    | NEAL AND HARWELL PLC               | 7-Nov-07     | 825            | 825                 | 920,125  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,140    | NEAL AND HARWELL PLC               | 7-Dec-07     | 3,390.50       | 3,391               | 921,584  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,141    | NEXTEL COMMUNICATIONS              | 6-Nov-07     | 1,536.98       | 1,537               | 919,640  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,142    | NEXTEL COMMUNICATIONS              | 24-Nov-07    | 8,155.78       | 7,464               | 922,035  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,143    | NEXTEL COMMUNICATIONS              | 6-Dec-07     | 1,255.72       | 1,256               | 922,035  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,144    | OBION COUNTY                       | 1-Nov-07     | 1,500.00       | 1,500               | 916,843  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,145    | OG HUGHES AND SONS INC             | 14-Nov-07    | 546            | 546                 | 918,633  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,146    | PITNEY BOWES INC                   | 30-Nov-07    | 34             | 34                  | 922,047  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,147    | PORTER WALKER INC                  | 26-Nov-07    | 30             | 30                  | 921,594  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,148    | RADIO STATION WAKM AM 950          | 31-Oct-07    | 500            | 500                 | 920,221  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,149    | RANDSTAD STAFFING SERVICES INC     | 11-Nov-07    | 430            | 430                 | 916,864  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |
| 2,150    | RANDSTAD STAFFING SERVICES INC     | 18-Nov-07    | 495            | 495                 | 916,864  | CHECK          | 26-Oct-07           | 26-Nov-07 | 11/10/07         | 6-Dec-07  | 26                      | 5,523                | 12-Dec-07    | 6            | 1,275                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
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| Line No. | Vendor                             | a | b         | c         | d      | e       | f              | g | h         | i         | Midpoint Service | Service Period From | To | Date Paid | Payment lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|---|-----------|-----------|--------|---------|----------------|---|-----------|-----------|------------------|---------------------|----|-----------|-------------|----------------------|--------------|--------------|-----------------------|
|          |                                    |   |           |           |        |         |                |   |           |           |                  |                     |    |           |             | $m = (f \cdot g)$    |              |              |                       |
| 2,151    | RANDSTAD STAFFING SERVICES INC     |   | 25-Nov-07 | 172       | 172    | 918,652 | CHECK          |   |           |           |                  |                     |    | 10-Dec-07 | 15          | 2,582                | 17-Dec-07    | 7            | 1,205                 |
| 2,152    | RANDSTAD STAFFING SERVICES INC     |   | 2-Dec-07  | 689       | 689    | 921,098 | CHECK          |   |           |           |                  |                     |    | 19-Dec-07 | 17          | 11,707               | 27-Dec-07    | 8            | 5,509                 |
| 2,153    | RED WING BRANDS OF AMERICA         |   | 19-Nov-07 | 1,730.74  | 359    | 920,149 | CHECK          |   | 19-Oct-07 | 19-Nov-07 | 11/03/07         |                     |    | 14-Dec-07 | 41          | 14,729               | 24-Dec-07    | 10           | 3,593                 |
| 2,154    | REDD PAT                           |   | 17-Dec-07 | 29        | 29     | 921,383 | CHECK          |   |           |           |                  |                     |    | 20-Dec-07 | 3           | 87                   | 28-Dec-07    | 8            | 233                   |
| 2,155    | RICKS EXTERMINATING COMPANY        |   | 4-Dec-07  | 38        | 38     | 923,873 | CHECK          |   |           |           |                  |                     |    | 31-Dec-07 | 27          | 1,026                | 14-Jan-08    | 14           | 532                   |
| 2,156    | RICOH AMERICAS CORPORATION         |   | 5-Nov-07  | 3,746.61  | 1,686  | 919,667 | CHECK          |   |           |           |                  |                     |    | 13-Dec-07 | 38          | 64,068               | 21-Dec-07    | 8            | 13,488                |
| 2,157    | ROBINSON LAWN CARE                 |   | 4-Dec-07  | 205       | 205    | 918,306 | CHECK          |   |           |           |                  |                     |    | 7-Dec-07  | 3           | 615                  | 4-Jan-08     | 28           | 5,740                 |
| 2,158    | ROTARY CLUB INTERNATIONAL          |   | 5-Dec-07  | 500       | 500    | 921,104 | CHECK          |   |           |           |                  |                     |    | 19-Dec-07 | 14          | 7,000                | 10-Jan-08    | 22           | 11,000                |
| 2,159    | ROYAL CUP INC                      |   | 9-Nov-07  | 228       | 228    | 917,295 | CHECK          |   |           |           |                  |                     |    | 4-Dec-07  | 25          | 5,705                | 17-Dec-07    | 13           | 2,967                 |
| 2,160    | ROYAL CUP INC                      |   | 7-Dec-07  | 129       | 129    | 923,882 | CHECK          |   |           |           |                  |                     |    | 31-Dec-07 | 24          | 3,093                | 11-Jan-08    | 11           | 1,417                 |
| 2,161    | RUSTIC RIDGE LANDSCAPE             |   | 20-Nov-07 | 290       | 290    | 916,883 | CHECK          |   |           |           |                  |                     |    | 3-Dec-07  | 13          | 3,770                | 17-Dec-07    | 14           | 4,060                 |
| 2,162    | RUTHERFORD COUNTY CHAMBER OF COMME |   | 20-Nov-07 | 426       | 426    | 919,383 | CHECK          |   |           |           |                  |                     |    | 12-Dec-07 | 22          | 9,372                | 20-Dec-07    | 8            | 3,408                 |
| 2,163    | Ray, Michael F                     |   | 7-Dec-07  | 816       | 245    | 40,149  | Direct Deposit |   |           |           |                  |                     |    | 10-Dec-07 | 3           | 734                  | 11-Dec-07    | 1            | 245                   |
| 2,164    | Robbins, James R                   |   | 28-Dec-07 | 1,930.97  | 780    | 40,695  | Direct Deposit |   |           |           |                  |                     |    | 31-Dec-07 | 3           | 2,341                | 3-Jan-08     | 3            | 2,341                 |
| 2,165    | Roberts, David A                   |   | 17-Dec-07 | 302       | 151    | 921,102 | CHECK          |   |           |           |                  |                     |    | 19-Dec-07 | 2           | 302                  | 7-Jan-08     | 19           | 2,864                 |
| 2,166    | SCOTT ANNIE F                      |   | 1-Dec-07  | 260       | 260    | 919,059 | CHECK          |   |           |           |                  |                     |    | 11-Dec-07 | 10          | 2,600                | 17-Dec-07    | 6            | 1,560                 |
| 2,167    | SERVALL LLC                        |   | 15-Nov-07 | 35        | 35     | 920,481 | CHECK          |   |           |           |                  |                     |    | 17-Dec-07 | 32          | 1,120                | 26-Dec-07    | 9            | 315                   |
| 2,168    | SGA SOUTHERN GAS ASSOCIATION       |   | 10-Sep-07 | 595       | 595    | 917,657 | CHECK          |   |           |           |                  |                     |    | 5-Dec-07  | 86          | 51,170               | 13-Dec-07    | 8            | 4,760                 |
| 2,169    | SHAYS CLEANING SERVICE             |   | 14-Dec-07 | 380       | 380    | 921,114 | CHECK          |   |           |           |                  |                     |    | 19-Dec-07 | 5           | 1,900                | 28-Dec-07    | 9            | 3,420                 |
| 2,170    | SHELBYVILLE POWER SYSTEMS          |   | 11-Dec-07 | 595       | 595    | 923,893 | CHECK          |   | 11-Nov-07 | 11-Dec-07 | 11/26/07         |                     |    | 31-Dec-07 | 35          | 20,827               | 10-Jan-08    | 10           | 5,951                 |
| 2,171    | SHELBYVILLE POWER SYSTEMS          |   | 14-Dec-07 | 38        | 38     | 923,893 | CHECK          |   | 14-Nov-07 | 14-Dec-07 | 11/29/07         |                     |    | 31-Dec-07 | 32          | 1,211                | 10-Jan-08    | 10           | 378                   |
| 2,172    | SIMPLEX GRINNELL                   |   | 11-Dec-07 | 235       | 235    | 923,895 | CHECK          |   |           |           |                  |                     |    | 31-Dec-07 | 20          | 4,704                | 7-Jan-08     | 7            | 1,646                 |
| 2,173    | SNYDER SIGNS INC                   |   | 30-Nov-07 | 137       | 137    | 919,397 | CHECK          |   |           |           |                  |                     |    | 12-Dec-07 | 12          | 1,643                | 28-Dec-07    | 16           | 2,190                 |
| 2,174    | SPECIALTY RISK SERVICES            |   | 14-Dec-07 | 4,569.52  | 1,758  | 34,243  | WIRE           |   |           |           |                  |                     |    | 14-Dec-07 | -           | 0                    | 14-Dec-07    | 0            | -                     |
| 2,175    | SPIRIT SERVICES CO                 |   | 14-Nov-07 | 67        | 67     | 918,688 | CHECK          |   |           |           |                  |                     |    | 10-Dec-07 | 26          | 1,752                | 17-Dec-07    | 7            | 472                   |
| 2,176    | STAFFING SOLUTIONS INC             |   | 19-Nov-07 | 256       | 256    | 917,945 | CHECK          |   |           |           |                  |                     |    | 6-Dec-07  | 17          | 4,344                | 12-Dec-07    | 6            | 1,533                 |
| 2,177    | STAFFING SOLUTIONS INC             |   | 26-Nov-07 | 240       | 240    | 919,687 | CHECK          |   |           |           |                  |                     |    | 13-Dec-07 | 17          | 4,088                | 19-Dec-07    | 6            | 1,443                 |
| 2,178    | STAFFING SOLUTIONS INC             |   | 10-Dec-07 | 308       | 308    | 921,404 | CHECK          |   |           |           |                  |                     |    | 20-Dec-07 | 10          | 3,081                | 26-Dec-07    | 6            | 1,849                 |
| 2,179    | STAFFING SOLUTIONS INC             |   | 3-Dec-07  | 364       | 364    | 921,404 | CHECK          |   |           |           |                  |                     |    | 20-Dec-07 | 17          | 6,196                | 26-Dec-07    | 6            | 2,187                 |
| 2,180    | SUMMIT MEDICAL GROUP               |   | 3-Dec-07  | 42        | 42     | 920,838 | CHECK          |   |           |           |                  |                     |    | 18-Dec-07 | 15          | 630                  | 31-Dec-07    | 13           | 546                   |
| 2,181    | SUPERIOR CLEANING SERVICE          |   | 30-Nov-07 | 175       | 175    | 919,083 | CHECK          |   |           |           |                  |                     |    | 11-Dec-07 | 11          | 1,925                | 18-Dec-07    | 7            | 1,225                 |
| 2,182    | Seals, Billy J                     |   | 5-Dec-07  | 1,504.11  | 451    | 40,070  | Direct Deposit |   |           |           |                  |                     |    | 6-Dec-07  | 1           | 451                  | 7-Dec-07     | 1            | 451                   |
| 2,183    | Sharp, Brenda J                    |   | 27-Dec-07 | 344       | 86     | 40,699  | Direct Deposit |   |           |           |                  |                     |    | 31-Dec-07 | 4           | 344                  | 3-Jan-08     | 3            | 258                   |
| 2,184    | Stem, Gary                         |   | 12-Dec-07 | 350       | 280    | 920,178 | CHECK          |   |           |           |                  |                     |    | 14-Dec-07 | 2           | 561                  | 27-Dec-07    | 13           | 3,644                 |
| 2,185    | Swecker, David A                   |   | 14-Dec-07 | 370       | 28     | 40,421  | Direct Deposit |   |           |           |                  |                     |    | 18-Dec-07 | 4           | 113                  | 19-Dec-07    | 1            | 28                    |
| 2,186    | Swiney, Margaret A                 |   | 4-Dec-07  | 50        | 6      | 40,021  | Direct Deposit |   |           |           |                  |                     |    | 5-Dec-07  | 1           | 6                    | 6-Dec-07     | 1            | 6                     |
| 2,187    | TELCOVE OPERATIONS                 |   | 20-Nov-07 | 1,101.49  | 1,101  | 919,697 | CHECK          |   |           |           |                  |                     |    | 13-Dec-07 | 23          | 25,334               | 18-Dec-07    | 5            | 5,507                 |
| 2,188    | TENNESSEE ONE CALL SYSTEM INC      |   | 19-Nov-07 | 74,617.65 | 74,618 | 918,706 | CHECK          |   |           |           |                  |                     |    | 10-Dec-07 | 21          | 1,566,971            | 17-Dec-07    | 7            | 522,324               |
| 2,189    | TENNESSEE ONE CALL SYSTEM INC      |   | 7-Nov-07  | 833       | 833    | 918,706 | CHECK          |   |           |           |                  |                     |    | 10-Dec-07 | 33          | 27,490               | 17-Dec-07    | 7            | 5,831                 |
| 2,190    | TENNESSEE ONE CALL SYSTEM INC      |   | 7-Nov-07  | 1,500.50  | 1,501  | 918,706 | CHECK          |   |           |           |                  |                     |    | 10-Dec-07 | 33          | 49,517               | 17-Dec-07    | 7            | 10,504                |
| 2,191    | THOMPSON SERVICES UNLIMITED        |   | 13-Nov-07 | 65        | 65     | 918,711 | CHECK          |   |           |           |                  |                     |    | 10-Dec-07 | 27          | 1,755                | 17-Dec-07    | 7            | 455                   |
| 2,192    | THUNDERBOLT BROADCASTING COMPANY   |   | 30-Nov-07 | 50        | 50     | 922,102 | CHECK          |   | 31-Oct-07 | 30-Nov-07 | 11/15/07         |                     |    | 26-Dec-07 | 41          | 2,030                | 3-Jan-08     | 8            | 396                   |
| 2,193    | THUNDERBOLT BROADCASTING COMPANY   |   | 30-Nov-07 | 50        | 50     | 922,102 | CHECK          |   | 31-Oct-07 | 30-Nov-07 | 11/15/07         |                     |    | 26-Dec-07 | 41          | 2,030                | 3-Jan-08     | 8            | 396                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                     | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period |           | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------|--------------|----------------|---------------------|---------|----------------|----------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                            |              |                |                     |         |                | From           | To        |                  |           |                  |                      |              |              |                       |
| a        |                            |              |                |                     |         |                |                |           |                  |           |                  |                      |              |              |                       |
| 2,194    | TOWN OF GREENEVILLE        | 30-Nov-07    | 39             | 39                  | 920,508 | CHECK          | f              | h         | j                | k         | l = k - f (or b) | m = f (or d)         | 24-Dec-07    | 7            | 273                   |
| 2,195    | TRUGREEN CHEMLAWN          | 1-Nov-07     | 70             | 70                  | 916,946 | CHECK          |                |           |                  | 3-Dec-07  | 32               | 2,240                | 10-Dec-07    | 7            | 490                   |
| 2,196    | Timney, Stephen S (Scott)  | 3-Dec-07     | 265            | 212                 | 918,716 | CHECK          |                |           |                  | 10-Dec-07 | 7                | 1,482                | 19-Dec-07    | 9            | 1,905                 |
| 2,197    | Tomlinson, Thomas          | 10-Dec-07    | 26             | 26                  | 920,507 | CHECK          |                |           |                  | 17-Dec-07 | 7                | 185                  | 27-Dec-07    | 10           | 264                   |
| 2,198    | Turner, Larry W (Wayne)    | 10-Dec-07    | 319            | 134                 | 40,220  | Direct Deposit |                |           |                  | 11-Dec-07 | 1                | 134                  | 12-Dec-07    | 1            | 134                   |
| 2,199    | UNION CITY ELECTRIC SYSTEM | 29-Nov-07    | 38             | 38                  | 919,430 | CHECK          |                | 29-Oct-07 | 29-Nov-07        | 11/13/07  | 29               | 1,105                | 20-Dec-07    | 8            | 305                   |
| 2,200    | UNION CITY ELECTRIC SYSTEM | 3-Dec-07     | 219            | 219                 | 920,198 | CHECK          |                | 3-Nov-07  | 3-Dec-07         | 11/18/07  | 26               | 5,696                | 24-Dec-07    | 10           | 2,191                 |
| 2,201    | UPS                        | 10-Nov-07    | 47             | 27                  | 916,954 | CHECK          |                |           |                  | 3-Dec-07  | 23               | 628                  | 12-Dec-07    | 9            | 246                   |
| 2,202    | USA MOBILITY WIRELESS INC  | 19-Nov-07    | 28             | 28                  | 919,716 | CHECK          |                |           |                  | 13-Dec-07 | 24               | 665                  | 21-Dec-07    | 8            | 222                   |
| 2,203    | USA MOBILITY WIRELESS INC  | 19-Nov-07    | 36             | 36                  | 919,716 | CHECK          |                |           |                  | 13-Dec-07 | 24               | 860                  | 21-Dec-07    | 8            | 287                   |
| 2,204    | USA MOBILITY WIRELESS INC  | 8-Dec-07     | 29             | 29                  | 922,114 | CHECK          |                |           |                  | 26-Dec-07 | 18               | 517                  | 3-Jan-08     | 8            | 230                   |
| 2,205    | UTILIQUEST                 | 6-Nov-07     | 4,011.25       | 4,011               | 916,961 | CHECK          |                |           |                  | 3-Dec-07  | 27               | 108,304              | 11-Dec-07    | 8            | 32,090                |
| 2,206    | UTILIQUEST                 | 6-Nov-07     | 1,115.45       | 1,115               | 916,961 | CHECK          |                |           |                  | 3-Dec-07  | 27               | 30,117               | 11-Dec-07    | 8            | 8,924                 |
| 2,207    | UTILIQUEST                 | 13-Nov-07    | 1,728.00       | 1,728               | 918,725 | CHECK          |                |           |                  | 10-Dec-07 | 27               | 46,656               | 19-Dec-07    | 9            | 15,552                |
| 2,208    | UTILIQUEST                 | 13-Nov-07    | 2,654.45       | 2,654               | 918,725 | CHECK          |                |           |                  | 10-Dec-07 | 27               | 71,670               | 19-Dec-07    | 9            | 23,890                |
| 2,209    | UTILIQUEST                 | 13-Nov-07    | 4,007.85       | 4,008               | 918,725 | CHECK          |                |           |                  | 10-Dec-07 | 27               | 108,212              | 19-Dec-07    | 9            | 36,071                |
| 2,210    | UTILIQUEST                 | 16-Nov-07    | 2,856.95       | 2,857               | 919,111 | CHECK          |                |           |                  | 11-Dec-07 | 25               | 71,424               | 19-Dec-07    | 8            | 22,856                |
| 2,211    | UTILIQUEST                 | 20-Nov-07    | 1,539.00       | 1,539               | 920,528 | CHECK          |                |           |                  | 17-Dec-07 | 27               | 41,553               | 26-Dec-07    | 9            | 13,851                |
| 2,212    | UTILIQUEST                 | 20-Nov-07    | 3,683.85       | 3,684               | 920,528 | CHECK          |                |           |                  | 17-Dec-07 | 27               | 99,464               | 26-Dec-07    | 9            | 33,155                |
| 2,213    | UTILIQUEST                 | 27-Nov-07    | 2,127.95       | 2,128               | 921,763 | CHECK          |                |           |                  | 21-Dec-07 | 24               | 51,071               | 28-Dec-07    | 7            | 14,896                |
| 2,214    | UTILIQUEST                 | 27-Nov-07    | 3,059.40       | 3,059               | 921,763 | CHECK          |                |           |                  | 21-Dec-07 | 24               | 73,426               | 28-Dec-07    | 7            | 21,416                |
| 2,215    | UTILIQUEST                 | 27-Nov-07    | 1,128.95       | 1,129               | 921,763 | CHECK          |                |           |                  | 21-Dec-07 | 24               | 27,095               | 28-Dec-07    | 7            | 7,903                 |
| 2,216    | UTILIQUEST                 | 4-Dec-07     | 2,281.50       | 2,282               | 923,933 | CHECK          |                |           |                  | 31-Dec-07 | 27               | 61,601               | 8-Jan-08     | 8            | 18,252                |
| 2,217    | UTILIQUEST                 | 4-Dec-07     | 1,188.00       | 1,188               | 923,933 | CHECK          |                |           |                  | 31-Dec-07 | 27               | 32,076               | 8-Jan-08     | 8            | 9,504                 |
| 2,218    | UTILIQUEST                 | 4-Dec-07     | 4,633.90       | 4,634               | 923,933 | CHECK          |                |           |                  | 31-Dec-07 | 27               | 125,115              | 8-Jan-08     | 8            | 37,071                |
| 2,219    | VALUE PAGE                 | 1-Dec-07     | 94             | 94                  | 919,718 | CHECK          |                |           |                  | 13-Dec-07 | 12               | 1,131                | 24-Dec-07    | 11           | 1,037                 |
| 2,220    | VF IMAGEWEAR INC           | 7-Nov-07     | 35             | 35                  | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 918                  | 7-Dec-07     | 4            | 141                   |
| 2,221    | VF IMAGEWEAR INC           | 7-Nov-07     | 192            | 192                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 4,989                | 7-Dec-07     | 4            | 768                   |
| 2,222    | VF IMAGEWEAR INC           | 7-Nov-07     | 190            | 190                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 4,943                | 7-Dec-07     | 4            | 760                   |
| 2,223    | VF IMAGEWEAR INC           | 7-Nov-07     | 67             | 67                  | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 1,733                | 7-Dec-07     | 4            | 267                   |
| 2,224    | VF IMAGEWEAR INC           | 7-Nov-07     | 284            | 284                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 7,388                | 7-Dec-07     | 4            | 1,137                 |
| 2,225    | VF IMAGEWEAR INC           | 7-Nov-07     | 94             | 94                  | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 2,434                | 7-Dec-07     | 4            | 374                   |
| 2,226    | VF IMAGEWEAR INC           | 7-Nov-07     | 9              | 9                   | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 228                  | 7-Dec-07     | 4            | 35                    |
| 2,227    | VF IMAGEWEAR INC           | 8-Nov-07     | 83             | 83                  | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 2,085                | 7-Dec-07     | 4            | 334                   |
| 2,228    | VF IMAGEWEAR INC           | 8-Nov-07     | 208            | 208                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 5,197                | 7-Dec-07     | 4            | 832                   |
| 2,229    | VF IMAGEWEAR INC           | 8-Nov-07     | 372            | 372                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 9,292                | 7-Dec-07     | 4            | 1,487                 |
| 2,230    | VF IMAGEWEAR INC           | 8-Nov-07     | 165            | 165                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 4,132                | 7-Dec-07     | 4            | 661                   |
| 2,231    | VF IMAGEWEAR INC           | 7-Nov-07     | 257            | 257                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 26               | 6,690                | 7-Dec-07     | 4            | 1,029                 |
| 2,232    | VF IMAGEWEAR INC           | 6-Nov-07     | 263            | 263                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 27               | 7,098                | 7-Dec-07     | 4            | 1,052                 |
| 2,233    | VF IMAGEWEAR INC           | 6-Nov-07     | 275            | 275                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 27               | 7,434                | 7-Dec-07     | 4            | 1,101                 |
| 2,234    | VF IMAGEWEAR INC           | 8-Nov-07     | 196            | 196                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 4,892                | 7-Dec-07     | 4            | 783                   |
| 2,235    | VF IMAGEWEAR INC           | 8-Nov-07     | 69             | 69                  | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 1,735                | 7-Dec-07     | 4            | 278                   |
| 2,236    | VF IMAGEWEAR INC           | 8-Nov-07     | 255            | 255                 | 916,998 | CHECK          |                |           |                  | 3-Dec-07  | 25               | 6,365                | 7-Dec-07     | 4            | 1,018                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                  | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (l or j)</i>  |              |              |                       |
| 2,237    | VF IMAGEWEAR INC | 8-Nov-07     | 95             | 95                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 2,364                | 7-Dec-07     | 4            | 378                   |
| 2,238    | VF IMAGEWEAR INC | 8-Nov-07     | 342            | 342                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 8,532                | 7-Dec-07     | 4            | 1,368                 |
| 2,239    | VF IMAGEWEAR INC | 8-Nov-07     | 287            | 287                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 7,175                | 7-Dec-07     | 4            | 1,148                 |
| 2,240    | VF IMAGEWEAR INC | 7-Nov-07     | 22             | 22                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 26                      | 572                  | 7-Dec-07     | 4            | 88                    |
| 2,241    | VF IMAGEWEAR INC | 8-Nov-07     | 71             | 71                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 1,774                | 7-Dec-07     | 4            | 284                   |
| 2,242    | VF IMAGEWEAR INC | 6-Nov-07     | 283            | 283                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 27                      | 7,644                | 7-Dec-07     | 4            | 1,132                 |
| 2,243    | VF IMAGEWEAR INC | 8-Nov-07     | 85             | 85                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 2,130                | 7-Dec-07     | 4            | 341                   |
| 2,244    | VF IMAGEWEAR INC | 8-Nov-07     | 87             | 87                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 2,181                | 7-Dec-07     | 4            | 349                   |
| 2,245    | VF IMAGEWEAR INC | 6-Nov-07     | 301            | 301                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 27                      | 8,122                | 7-Dec-07     | 4            | 1,203                 |
| 2,246    | VF IMAGEWEAR INC | 8-Nov-07     | 87             | 87                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 2,186                | 7-Dec-07     | 4            | 350                   |
| 2,247    | VF IMAGEWEAR INC | 8-Nov-07     | 186            | 186                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 4,648                | 7-Dec-07     | 4            | 744                   |
| 2,248    | VF IMAGEWEAR INC | 6-Nov-07     | 264            | 264                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 27                      | 7,124                | 7-Dec-07     | 4            | 1,055                 |
| 2,249    | VF IMAGEWEAR INC | 6-Nov-07     | 203            | 203                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 27                      | 5,471                | 7-Dec-07     | 4            | 811                   |
| 2,250    | VF IMAGEWEAR INC | 6-Nov-07     | 181            | 181                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 27                      | 4,891                | 7-Dec-07     | 4            | 725                   |
| 2,251    | VF IMAGEWEAR INC | 7-Nov-07     | 35             | 35                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 26                      | 908                  | 7-Dec-07     | 4            | 140                   |
| 2,252    | VF IMAGEWEAR INC | 7-Nov-07     | 113            | 113                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 26                      | 2,933                | 7-Dec-07     | 4            | 451                   |
| 2,253    | VF IMAGEWEAR INC | 8-Nov-07     | 71             | 71                  | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 1,781                | 7-Dec-07     | 4            | 285                   |
| 2,254    | VF IMAGEWEAR INC | 6-Nov-07     | 126            | 126                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 27                      | 3,403                | 7-Dec-07     | 4            | 504                   |
| 2,255    | VF IMAGEWEAR INC | 8-Nov-07     | 269            | 269                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 25                      | 6,737                | 7-Dec-07     | 4            | 1,078                 |
| 2,256    | VF IMAGEWEAR INC | 7-Nov-07     | 331            | 331                 | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 26                      | 8,604                | 7-Dec-07     | 4            | 1,324                 |
| 2,257    | VF IMAGEWEAR INC | 29-Nov-07    | (49)           | (49)                | 916,998  | CHECK        |                     |                   |                  | 3-Dec-07  | 4                       | (198)                | 7-Dec-07     | 4            | (198)                 |
| 2,258    | VF IMAGEWEAR INC | 9-Nov-07     | 51             | 51                  | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 1,283                | 10-Dec-07    | 6            | 308                   |
| 2,259    | VF IMAGEWEAR INC | 9-Nov-07     | 69             | 69                  | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 1,734                | 10-Dec-07    | 6            | 416                   |
| 2,260    | VF IMAGEWEAR INC | 9-Nov-07     | 399            | 399                 | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 9,986                | 10-Dec-07    | 6            | 2,397                 |
| 2,261    | VF IMAGEWEAR INC | 9-Nov-07     | 15             | 15                  | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 382                  | 10-Dec-07    | 6            | 92                    |
| 2,262    | VF IMAGEWEAR INC | 9-Nov-07     | 42             | 42                  | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 1,051                | 10-Dec-07    | 6            | 252                   |
| 2,263    | VF IMAGEWEAR INC | 9-Nov-07     | 40             | 40                  | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 995                  | 10-Dec-07    | 6            | 239                   |
| 2,264    | VF IMAGEWEAR INC | 9-Nov-07     | 35             | 35                  | 917,352  | CHECK        |                     |                   |                  | 4-Dec-07  | 25                      | 869                  | 10-Dec-07    | 6            | 208                   |
| 2,265    | VF IMAGEWEAR INC | 12-Nov-07    | 9              | 9                   | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 219                  | 17-Dec-07    | 10           | 88                    |
| 2,266    | VF IMAGEWEAR INC | 12-Nov-07    | 298            | 298                 | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 7,451                | 17-Dec-07    | 10           | 2,980                 |
| 2,267    | VF IMAGEWEAR INC | 12-Nov-07    | 36             | 36                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 894                  | 17-Dec-07    | 10           | 358                   |
| 2,268    | VF IMAGEWEAR INC | 12-Nov-07    | 229            | 229                 | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 5,721                | 17-Dec-07    | 10           | 2,288                 |
| 2,269    | VF IMAGEWEAR INC | 12-Nov-07    | 15             | 15                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 376                  | 17-Dec-07    | 10           | 150                   |
| 2,270    | VF IMAGEWEAR INC | 12-Nov-07    | 15             | 15                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 376                  | 17-Dec-07    | 10           | 150                   |
| 2,271    | VF IMAGEWEAR INC | 12-Nov-07    | 35             | 35                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 887                  | 17-Dec-07    | 10           | 355                   |
| 2,272    | VF IMAGEWEAR INC | 12-Nov-07    | 27             | 27                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 665                  | 17-Dec-07    | 10           | 266                   |
| 2,273    | VF IMAGEWEAR INC | 12-Nov-07    | 15             | 15                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 382                  | 17-Dec-07    | 10           | 153                   |
| 2,274    | VF IMAGEWEAR INC | 12-Nov-07    | 15             | 15                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 378                  | 17-Dec-07    | 10           | 151                   |
| 2,275    | VF IMAGEWEAR INC | 12-Nov-07    | 20             | 20                  | 918,352  | CHECK        |                     |                   |                  | 7-Dec-07  | 25                      | 512                  | 17-Dec-07    | 10           | 205                   |
| 2,276    | VF IMAGEWEAR INC | 15-Nov-07    | 335            | 335                 | 918,742  | CHECK        |                     |                   |                  | 10-Dec-07 | 25                      | 8,387                | 17-Dec-07    | 7            | 2,348                 |
| 2,277    | VF IMAGEWEAR INC | 13-Nov-07    | 352            | 352                 | 918,742  | CHECK        |                     |                   |                  | 10-Dec-07 | 27                      | 9,512                | 17-Dec-07    | 7            | 2,466                 |
| 2,278    | VF IMAGEWEAR INC | 14-Nov-07    | 14             | 14                  | 918,742  | CHECK        |                     |                   |                  | 10-Dec-07 | 26                      | 358                  | 17-Dec-07    | 7            | 96                    |
| 2,279    | VF IMAGEWEAR INC | 14-Nov-07    | 27             | 27                  | 918,742  | CHECK        |                     |                   |                  | 10-Dec-07 | 26                      | 692                  | 17-Dec-07    | 7            | 186                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To       | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------|--------------|----------------|---------------------|----------|--------------|---------------------|----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                  | <i>a</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i> | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (l * d)</i>   |              |              |                       |
| 2,280    | VF IMAGEWEAR INC | 14-Nov-07    | 340            | 340                 | 918,742  | CHECK        |                     |          |                  | 10-Dec-07 | 26                      | 8,836                | 17-Dec-07    | 7            | 2,379                 |
| 2,281    | VF IMAGEWEAR INC | 14-Nov-07    | 10             | 10                  | 918,742  | CHECK        |                     |          |                  | 10-Dec-07 | 26                      | 262                  | 17-Dec-07    | 7            | 70                    |
| 2,282    | VF IMAGEWEAR INC | 15-Nov-07    | 35             | 35                  | 918,742  | CHECK        |                     |          |                  | 10-Dec-07 | 25                      | 864                  | 17-Dec-07    | 7            | 242                   |
| 2,283    | VF IMAGEWEAR INC | 15-Nov-07    | 180            | 180                 | 918,742  | CHECK        |                     |          |                  | 10-Dec-07 | 25                      | 4,499                | 17-Dec-07    | 7            | 1,260                 |
| 2,284    | VF IMAGEWEAR INC | 15-Nov-07    | 62             | 62                  | 918,742  | CHECK        |                     |          |                  | 10-Dec-07 | 25                      | 1,544                | 17-Dec-07    | 7            | 432                   |
| 2,285    | VF IMAGEWEAR INC | 16-Nov-07    | 306            | 306                 | 919,117  | CHECK        |                     |          |                  | 11-Dec-07 | 25                      | 7,651                | 17-Dec-07    | 6            | 1,836                 |
| 2,286    | VF IMAGEWEAR INC | 16-Nov-07    | 15             | 15                  | 919,117  | CHECK        |                     |          |                  | 11-Dec-07 | 25                      | 376                  | 17-Dec-07    | 6            | 90                    |
| 2,287    | VF IMAGEWEAR INC | 19-Nov-07    | 15             | 15                  | 920,215  | CHECK        |                     |          |                  | 14-Dec-07 | 25                      | 376                  | 24-Dec-07    | 10           | 150                   |
| 2,288    | VF IMAGEWEAR INC | 19-Nov-07    | 35             | 35                  | 920,215  | CHECK        |                     |          |                  | 14-Dec-07 | 25                      | 864                  | 24-Dec-07    | 10           | 346                   |
| 2,289    | VF IMAGEWEAR INC | 19-Nov-07    | 36             | 36                  | 920,215  | CHECK        |                     |          |                  | 14-Dec-07 | 25                      | 894                  | 24-Dec-07    | 10           | 358                   |
| 2,290    | VF IMAGEWEAR INC | 19-Nov-07    | 35             | 35                  | 920,215  | CHECK        |                     |          |                  | 14-Dec-07 | 25                      | 863                  | 24-Dec-07    | 10           | 345                   |
| 2,291    | VF IMAGEWEAR INC | 19-Nov-07    | 35             | 35                  | 920,215  | CHECK        |                     |          |                  | 14-Dec-07 | 25                      | 863                  | 24-Dec-07    | 10           | 345                   |
| 2,292    | VF IMAGEWEAR INC | 19-Nov-07    | 35             | 35                  | 920,215  | CHECK        |                     |          |                  | 14-Dec-07 | 25                      | 869                  | 24-Dec-07    | 10           | 347                   |
| 2,293    | VF IMAGEWEAR INC | 20-Nov-07    | 15             | 15                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 406                  | 24-Dec-07    | 7            | 105                   |
| 2,294    | VF IMAGEWEAR INC | 20-Nov-07    | 52             | 52                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 1,409                | 24-Dec-07    | 7            | 365                   |
| 2,295    | VF IMAGEWEAR INC | 20-Nov-07    | 36             | 36                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 976                  | 24-Dec-07    | 7            | 253                   |
| 2,296    | VF IMAGEWEAR INC | 20-Nov-07    | 162            | 162                 | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 4,369                | 24-Dec-07    | 7            | 1,133                 |
| 2,297    | VF IMAGEWEAR INC | 20-Nov-07    | 15             | 15                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 413                  | 24-Dec-07    | 7            | 107                   |
| 2,298    | VF IMAGEWEAR INC | 21-Nov-07    | 15             | 15                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 26                      | 393                  | 24-Dec-07    | 7            | 106                   |
| 2,299    | VF IMAGEWEAR INC | 21-Nov-07    | 16             | 16                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 26                      | 423                  | 24-Dec-07    | 7            | 114                   |
| 2,300    | VF IMAGEWEAR INC | 20-Nov-07    | 14             | 14                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 373                  | 24-Dec-07    | 7            | 97                    |
| 2,301    | VF IMAGEWEAR INC | 20-Nov-07    | 15             | 15                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 27                      | 407                  | 24-Dec-07    | 7            | 105                   |
| 2,302    | VF IMAGEWEAR INC | 21-Nov-07    | 15             | 15                  | 920,536  | CHECK        |                     |          |                  | 17-Dec-07 | 26                      | 391                  | 24-Dec-07    | 7            | 105                   |
| 2,303    | VF IMAGEWEAR INC | 26-Nov-07    | 16             | 16                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 407                  | 7-Jan-08     | 17           | 276                   |
| 2,304    | VF IMAGEWEAR INC | 26-Nov-07    | (10)           | (10)                | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | (251)                | 7-Jan-08     | 17           | (171)                 |
| 2,305    | VF IMAGEWEAR INC | 26-Nov-07    | 16             | 16                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 409                  | 7-Jan-08     | 17           | 278                   |
| 2,306    | VF IMAGEWEAR INC | 26-Nov-07    | 36             | 36                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 894                  | 7-Jan-08     | 17           | 608                   |
| 2,307    | VF IMAGEWEAR INC | 26-Nov-07    | 26             | 26                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 659                  | 7-Jan-08     | 17           | 448                   |
| 2,308    | VF IMAGEWEAR INC | 26-Nov-07    | 15             | 15                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 376                  | 7-Jan-08     | 17           | 256                   |
| 2,309    | VF IMAGEWEAR INC | 26-Nov-07    | 15             | 15                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 376                  | 7-Jan-08     | 17           | 256                   |
| 2,310    | VF IMAGEWEAR INC | 26-Nov-07    | 42             | 42                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 1,050                | 7-Jan-08     | 17           | 714                   |
| 2,311    | VF IMAGEWEAR INC | 26-Nov-07    | 15             | 15                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 378                  | 7-Jan-08     | 17           | 257                   |
| 2,312    | VF IMAGEWEAR INC | 26-Nov-07    | 88             | 88                  | 921,649  | CHECK        |                     |          |                  | 21-Dec-07 | 25                      | 2,188                | 7-Jan-08     | 17           | 1,488                 |
| 2,313    | VF IMAGEWEAR INC | 27-Nov-07    | 84             | 84                  | 921,767  | CHECK        |                     |          |                  | 21-Dec-07 | 24                      | 2,010                | 28-Dec-07    | 7            | 586                   |
| 2,314    | VF IMAGEWEAR INC | 29-Nov-07    | 27             | 27                  | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 733                  | 31-Dec-07    | 5            | 136                   |
| 2,315    | VF IMAGEWEAR INC | 29-Nov-07    | 15             | 15                  | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 406                  | 31-Dec-07    | 5            | 75                    |
| 2,316    | VF IMAGEWEAR INC | 29-Nov-07    | 100            | 100                 | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 2,704                | 31-Dec-07    | 5            | 501                   |
| 2,317    | VF IMAGEWEAR INC | 29-Nov-07    | 23             | 23                  | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 624                  | 31-Dec-07    | 5            | 116                   |
| 2,318    | VF IMAGEWEAR INC | 29-Nov-07    | 139            | 139                 | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 3,745                | 31-Dec-07    | 5            | 694                   |
| 2,319    | VF IMAGEWEAR INC | 29-Nov-07    | 100            | 100                 | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 2,704                | 31-Dec-07    | 5            | 501                   |
| 2,320    | VF IMAGEWEAR INC | 30-Nov-07    | 35             | 35                  | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 26                      | 897                  | 31-Dec-07    | 5            | 173                   |
| 2,321    | VF IMAGEWEAR INC | 30-Nov-07    | 61             | 61                  | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 26                      | 1,593                | 31-Dec-07    | 5            | 306                   |
| 2,322    | VF IMAGEWEAR INC | 29-Nov-07    | 28             | 28                  | 922,126  | CHECK        |                     |          |                  | 26-Dec-07 | 27                      | 746                  | 31-Dec-07    | 5            | 138                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f/d)</i>     |              |              |                       |
| 2,323    | VF IMAGEWEAR INC                    | 29-Nov-07    | 23             | 23                  | 922,126  | CHECK        |                     |           |                  | 26-Dec-07 | 27                      | 617                  | 31-Dec-07    | 5            | 114                   |
| 2,324    | VF IMAGEWEAR INC                    | 3-Dec-07     | 23             | 23                  | 923,577  | CHECK        |                     |           |                  | 28-Dec-07 | 25                      | 572                  | 7-Jan-08     | 10           | 229                   |
| 2,325    | VF IMAGEWEAR INC                    | 5-Dec-07     | 15             | 15                  | 923,937  | CHECK        |                     |           |                  | 31-Dec-07 | 26                      | 394                  | 9-Jan-08     | 9            | 137                   |
| 2,326    | VF IMAGEWEAR INC                    | 5-Dec-07     | (190)          | (190)               | 923,937  | CHECK        |                     |           |                  | 31-Dec-07 | 26                      | (4,931)              | 9-Jan-08     | 9            | (1,707)               |
| 2,327    | VOYAGER FLEET SYSTEMS INC           | 26-Dec-07    | 946,344.43     | 40,278              | 34,402   | WIRE         |                     |           |                  | 24-Dec-07 | (2)                     | (80,555)             | 24-Dec-07    | 0            | -                     |
| 2,328    | Van Hoy, Leland                     | 29-Nov-07    | 34             | 9                   | 916,964  | CHECK        |                     |           |                  | 3-Dec-07  | 4                       | 34                   | 18-Dec-07    | 15           | 129                   |
| 2,329    | WEAKLEY COUNTY                      | 29-Nov-07    | 17             | 17                  | 918,356  | CHECK        | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 7-Dec-07  | 24                      | 404                  | 17-Dec-07    | 10           | 168                   |
| 2,330    | WELDING UNLIMITED INC               | 30-Nov-07    | 8              | 8                   | 921,143  | CHECK        |                     |           |                  | 19-Dec-07 | 19                      | 145                  | 27-Dec-07    | 8            | 61                    |
| 2,331    | WILLIAMSON COUNTY                   | 9-Nov-07     | 60             | 60                  | 917,017  | CHECK        |                     |           |                  | 3-Dec-07  | 24                      | 1,440                | 17-Dec-07    | 14           | 840                   |
| 2,332    | WILLIAMSON HERALD                   | 29-Nov-07    | 30             | 30                  | 917,987  | CHECK        |                     |           |                  | 6-Dec-07  | 7                       | 210                  | 13-Dec-07    | 7            | 210                   |
| 2,333    | WIRELESS CONNECTION INC             | 1-Dec-07     | 103            | 103                 | 919,524  | CHECK        |                     |           |                  | 13-Dec-07 | 12                      | 1,239                | 20-Dec-07    | 7            | 723                   |
| 2,334    | WOLVERINE WORLD WIDE INC            | 5-Dec-07     | 1,113.57       | 739                 | 919,450  | CHECK        |                     |           |                  | 12-Dec-07 | 7                       | 5,170                | 20-Dec-07    | 8            | 5,909                 |
| 2,335    | WOOD COMMUNICATION                  | 1-Dec-07     | 12             | 12                  | 917,732  | CHECK        | 1-Nov-07            | 1-Dec-07  | 11/16/07         | 13-Dec-07 | 27                      | 325                  | 20-Dec-07    | 7            | 84                    |
| 2,336    | WOODLAND INDEPENDENT AGRICULTURAL N | 16-Nov-07    | 461            | 461                 | 917,363  | CHECK        |                     |           |                  | 4-Dec-07  | 18                      | 8,298                | 17-Dec-07    | 13           | 5,993                 |
| 2,337    | XEROX CORPORATION                   | 1-Dec-07     | 121            | 121                 | 919,735  | CHECK        |                     |           |                  | 13-Dec-07 | 12                      | 1,452                | 24-Dec-07    | 11           | 1,331                 |
| 2,338    | XEROX CORPORATION                   | 3-Dec-07     | 625            | 625                 | 919,736  | CHECK        |                     |           |                  | 13-Dec-07 | 10                      | 6,254                | 21-Dec-07    | 8            | 5,003                 |
| 2,339    | YOUNGWATER LLC                      | 20-Nov-07    | 9              | 9                   | 917,024  | CHECK        |                     |           |                  | 3-Dec-07  | 13                      | 119                  | 17-Dec-07    | 14           | 129                   |
| 2,340    | YOUNGWATER LLC                      | 6-Nov-07     | 17             | 17                  | 917,024  | CHECK        |                     |           |                  | 3-Dec-07  | 27                      | 459                  | 17-Dec-07    | 14           | 238                   |
| 2,341    | ACTION TERMITE AND PEST CONTROL LLC | 3-Dec-07     | 45             | 45                  | 924,148  | CHECK        |                     |           |                  | 3-Jan-08  | 31                      | 1,395                | 14-Jan-08    | 11           | 495                   |
| 2,342    | ACTION TERMITE AND PEST CONTROL LLC | 2-Jan-08     | 45             | 45                  | 924,686  | CHECK        |                     |           |                  | 7-Jan-08  | 5                       | 225                  | 22-Jan-08    | 15           | 675                   |
| 2,343    | ACTION TERMITE AND PEST CONTROL LLC | 1-Feb-08     | 45             | 45                  | 934,119  | CHECK        |                     |           |                  | 11-Feb-08 | 10                      | 450                  | 26-Feb-08    | 15           | 675                   |
| 2,344    | ACTION TERMITE AND PEST CONTROL LLC | 1-Feb-08     | 45             | 45                  | 940,835  | CHECK        |                     |           |                  | 6-Mar-08  | 34                      | 1,530                | 17-Mar-08    | 11           | 495                   |
| 2,345    | ADULT DAY SERVICES                  | 3-Mar-08     | 250            | 250                 | 942,573  | CHECK        |                     |           |                  | 14-Mar-08 | 11                      | 2,750                | 31-Mar-08    | 17           | 4,250                 |
| 2,346    | ADVANCED CONSULTANTS INC            | 8-Jan-08     | 123            | 123                 | 944,708  | CHECK        |                     |           |                  | 25-Mar-08 | 77                      | 9,464                | 30-Apr-08    | 36           | 4,425                 |
| 2,347    | ADVERTISER NEWS                     | 17-Mar-08    | 35             | 35                  | 943,933  | CHECK        |                     |           |                  | 20-Mar-08 | 3                       | 105                  | 3-Apr-08     | 14           | 490                   |
| 2,348    | AIRGAS MID AMERICA INC              | 11-Dec-07    | 27             | 27                  | 926,204  | CHECK        |                     |           |                  | 11-Jan-08 | 31                      | 847                  | 22-Jan-08    | 11           | 300                   |
| 2,349    | AIRGAS MID AMERICA INC              | 31-Dec-07    | 133            | 133                 | 930,567  | CHECK        |                     |           |                  | 25-Jan-08 | 25                      | 3,313                | 4-Feb-08     | 10           | 1,325                 |
| 2,350    | AIRGAS MID AMERICA INC              | 31-Dec-07    | 60             | 60                  | 930,567  | CHECK        |                     |           |                  | 25-Jan-08 | 25                      | 1,503                | 4-Feb-08     | 10           | 601                   |
| 2,351    | AIRGAS MID AMERICA INC              | 31-Dec-07    | 103            | 103                 | 930,567  | CHECK        |                     |           |                  | 25-Jan-08 | 25                      | 2,575                | 4-Feb-08     | 10           | 1,030                 |
| 2,352    | AIRGAS MID AMERICA INC              | 31-Jan-08    | 60             | 60                  | 937,363  | CHECK        |                     |           |                  | 25-Feb-08 | 25                      | 1,503                | 5-Mar-08     | 9            | 541                   |
| 2,353    | AIRGAS MID AMERICA INC              | 31-Jan-08    | 133            | 133                 | 937,363  | CHECK        |                     |           |                  | 25-Feb-08 | 25                      | 3,313                | 5-Mar-08     | 9            | 1,193                 |
| 2,354    | AIRGAS MID AMERICA INC              | 31-Jan-08    | 103            | 103                 | 937,363  | CHECK        |                     |           |                  | 25-Feb-08 | 25                      | 2,575                | 5-Mar-08     | 9            | 927                   |
| 2,355    | AIRGAS MID AMERICA INC              | 13-Feb-08    | 240            | 240                 | 941,324  | CHECK        |                     |           |                  | 10-Mar-08 | 26                      | 6,249                | 21-Mar-08    | 11           | 2,644                 |
| 2,356    | AIRGAS MID AMERICA INC              | 29-Feb-08    | 97             | 97                  | 944,713  | CHECK        |                     |           |                  | 25-Mar-08 | 25                      | 2,429                | 2-Apr-08     | 8            | 777                   |
| 2,357    | AIRGAS MID AMERICA INC              | 29-Feb-08    | 165            | 165                 | 944,713  | CHECK        |                     |           |                  | 25-Mar-08 | 25                      | 4,123                | 2-Apr-08     | 8            | 1,319                 |
| 2,358    | AIRGAS MID AMERICA INC              | 29-Feb-08    | 56             | 56                  | 944,713  | CHECK        |                     |           |                  | 25-Mar-08 | 25                      | 1,406                | 2-Apr-08     | 8            | 450                   |
| 2,359    | ALLIED WASTE SERVICES               | 26-Dec-07    | 114            | 114                 | 924,155  | CHECK        |                     |           |                  | 3-Jan-08  | 8                       | 910                  | 11-Jan-08    | 8            | 910                   |
| 2,360    | ALLIED WASTE SERVICES               | 26-Dec-07    | 345            | 345                 | 924,155  | CHECK        |                     |           |                  | 3-Jan-08  | 8                       | 2,758                | 11-Jan-08    | 8            | 2,758                 |
| 2,361    | ALLIED WASTE SERVICES               | 26-Dec-07    | 266            | 266                 | 925,236  | CHECK        |                     |           |                  | 8-Jan-08  | 13                      | 3,458                | 15-Jan-08    | 7            | 1,862                 |
| 2,362    | ALLIED WASTE SERVICES               | 25-Jan-08    | 114            | 114                 | 932,999  | CHECK        |                     |           |                  | 5-Feb-08  | 11                      | 1,250                | 19-Feb-08    | 14           | 1,591                 |
| 2,363    | ALLIED WASTE SERVICES               | 25-Jan-08    | 344            | 344                 | 934,957  | CHECK        |                     |           |                  | 13-Feb-08 | 19                      | 6,544                | 25-Feb-08    | 12           | 4,133                 |
| 2,364    | ALLIED WASTE SERVICES               | 25-Jan-08    | 266            | 266                 | 937,117  | CHECK        |                     |           |                  | 22-Feb-08 | 28                      | 7,442                | 29-Feb-08    | 7            | 1,860                 |
| 2,365    | ALLIED WASTE SERVICES               | 25-Feb-08    | 114            | 114                 | 940,838  | CHECK        |                     |           |                  | 6-Mar-08  | 10                      | 1,135                | 14-Mar-08    | 8            | 908                   |

**Atmos Energy Corporation-Tennessee**  
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**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                 | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        |   | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - (j or b) | m = (f/d)            |              |              |                       |
| 2,366    | ALLIED WASTE SERVICES                  |   | 25-Feb-08    | 266            | 266                 | 941,950 | CHECK        | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 12-Mar-08 | 16               | 4,248                | 19-Mar-08    | 7            | 1,859                 |
| 2,367    | ALLIED WASTE SERVICES                  |   | 25-Feb-08    | 344            | 344                 | 941,950 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 19-Mar-08 | 16               | 5,505                | 19-Mar-08    | 7            | 2,408                 |
| 2,368    | ALLSTAR FIRE PROTECTION INC            |   | 4-Jan-08     | 335            | 335                 | 929,564 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 22-Jan-08 | 18               | 6,030                | 1-Feb-08     | 10           | 3,350                 |
| 2,369    | AMERICAN ASSOCIATION OF RETIRED PERSON |   | 4-Mar-08     | 100            | 100                 | 941,953 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 12-Mar-08 | 8                | 800                  | 19-Mar-08    | 7            | 700                   |
| 2,370    | AMERICAN BEVERAGE COFFEE AND WATER I   |   | 10-Dec-07    | 44             | 44                  | 924,158 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 3-Jan-08  | 24               | 1,048                | 14-Jan-08    | 11           | 480                   |
| 2,371    | AON RISK SERVICES OF TEXAS INC         |   | 7-Dec-07     | 400            | 400                 | 924,132 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 3-Jan-08  | 27               | 10,800               | 10-Jan-08    | 7            | 2,800                 |
| 2,372    | AON RISK SERVICES OF TEXAS INC         |   | 12-Feb-08    | 320            | 320                 | 937,843 | CHECK        | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 26-Feb-08 | 14               | 4,480                | 5-Mar-08     | 8            | 2,560                 |
| 2,373    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 17-Dec-07    | 22             | 22                  | 924,711 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 7-Jan-08  | 36               | 785                  | 14-Jan-08    | 7            | 153                   |
| 2,374    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 27-Dec-07    | 19             | 19                  | 926,662 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 14-Jan-08 | 33               | 629                  | 24-Jan-08    | 10           | 191                   |
| 2,375    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 27-Dec-07    | 20             | 20                  | 926,662 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 14-Jan-08 | 33               | 655                  | 24-Jan-08    | 10           | 199                   |
| 2,376    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 28-Jan-08    | 19             | 19                  | 933,301 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 486                  | 14-Feb-08    | 8            | 156                   |
| 2,377    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 28-Jan-08    | 20             | 20                  | 933,301 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 500                  | 14-Feb-08    | 8            | 160                   |
| 2,378    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 1-Jan-08     | 22             | 22                  | 933,581 | CHECK        | 1-Dec-07            | 1-Jan-08  | 12/16/07         | 7-Feb-08  | 53               | 1,172                | 15-Feb-08    | 8            | 177                   |
| 2,379    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 14-Feb-08    | 25             | 25                  | 939,775 | CHECK        | 14-Jan-08           | 14-Feb-08 | 01/29/08         | 3-Mar-08  | 34               | 861                  | 12-Mar-08    | 9            | 228                   |
| 2,380    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 27-Feb-08    | 20             | 20                  | 941,337 | CHECK        | 27-Jan-08           | 27-Feb-08 | 02/11/08         | 10-Mar-08 | 28               | 559                  | 19-Mar-08    | 9            | 180                   |
| 2,381    | APPALACHIAN ELECTRIC COOPERATIVE       |   | 27-Feb-08    | 21             | 21                  | 941,337 | CHECK        | 27-Jan-08           | 27-Feb-08 | 02/11/08         | 10-Mar-08 | 28               | 582                  | 19-Mar-08    | 9            | 187                   |
| 2,382    | APPALACHIAN POWER COMPANY              |   | 27-Dec-07    | 16             | 16                  | 924,714 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 7-Jan-08  | 26               | 413                  | 15-Jan-08    | 8            | 127                   |
| 2,383    | APPALACHIAN POWER COMPANY              |   | 21-Dec-07    | 22             | 22                  | 924,714 | CHECK        | 21-Nov-07           | 21-Dec-07 | 12/06/07         | 7-Jan-08  | 32               | 717                  | 15-Jan-08    | 8            | 179                   |
| 2,384    | APPALACHIAN POWER COMPANY              |   | 20-Dec-07    | 18             | 18                  | 924,714 | CHECK        | 20-Nov-07           | 20-Dec-07 | 12/05/07         | 7-Jan-08  | 33               | 609                  | 15-Jan-08    | 8            | 148                   |
| 2,385    | APPALACHIAN POWER COMPANY              |   | 27-Dec-07    | 10             | 10                  | 924,714 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 7-Jan-08  | 26               | 267                  | 15-Jan-08    | 8            | 82                    |
| 2,386    | APPALACHIAN POWER COMPANY              |   | 27-Dec-07    | 9              | 9                   | 924,714 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 7-Jan-08  | 26               | 245                  | 15-Jan-08    | 8            | 75                    |
| 2,387    | APPALACHIAN POWER COMPANY              |   | 27-Dec-07    | 25             | 25                  | 924,714 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 7-Jan-08  | 26               | 640                  | 15-Jan-08    | 8            | 197                   |
| 2,388    | APPALACHIAN POWER COMPANY              |   | 27-Dec-07    | 23             | 23                  | 924,714 | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 7-Jan-08  | 26               | 588                  | 15-Jan-08    | 8            | 181                   |
| 2,389    | APPALACHIAN POWER COMPANY              |   | 9-Jan-08     | 26             | 26                  | 927,731 | CHECK        | 9-Dec-07            | 9-Jan-08  | 12/24/07         | 16-Jan-08 | 23               | 601                  | 24-Jan-08    | 8            | 209                   |
| 2,390    | APPALACHIAN POWER COMPANY              |   | 21-Jan-08    | 27             | 27                  | 931,875 | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25               | 679                  | 8-Feb-08     | 9            | 244                   |
| 2,391    | APPALACHIAN POWER COMPANY              |   | 21-Jan-08    | 16             | 16                  | 931,875 | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25               | 408                  | 8-Feb-08     | 9            | 147                   |
| 2,392    | APPALACHIAN POWER COMPANY              |   | 23-Jan-08    | 18             | 18                  | 931,875 | CHECK        | 23-Dec-07           | 23-Jan-08 | 01/07/08         | 30-Jan-08 | 23               | 418                  | 8-Feb-08     | 9            | 164                   |
| 2,393    | APPALACHIAN POWER COMPANY              |   | 21-Jan-08    | 23             | 23                  | 931,875 | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25               | 566                  | 8-Feb-08     | 9            | 204                   |
| 2,394    | APPALACHIAN POWER COMPANY              |   | 21-Jan-08    | 26             | 26                  | 931,875 | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25               | 647                  | 8-Feb-08     | 9            | 233                   |
| 2,395    | APPALACHIAN POWER COMPANY              |   | 28-Jan-08    | 21             | 21                  | 933,303 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 528                  | 14-Feb-08    | 8            | 169                   |
| 2,396    | APPALACHIAN POWER COMPANY              |   | 28-Jan-08    | 10             | 10                  | 933,303 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 254                  | 14-Feb-08    | 8            | 81                    |
| 2,397    | APPALACHIAN POWER COMPANY              |   | 28-Jan-08    | 13             | 13                  | 933,303 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 578                  | 14-Feb-08    | 8            | 185                   |
| 2,398    | APPALACHIAN POWER COMPANY              |   | 28-Jan-08    | 13             | 13                  | 933,303 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 335                  | 14-Feb-08    | 8            | 107                   |
| 2,399    | APPALACHIAN POWER COMPANY              |   | 28-Jan-08    | 9              | 9                   | 933,303 | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/12/08         | 6-Feb-08  | 25               | 229                  | 14-Feb-08    | 8            | 73                    |
| 2,400    | APPALACHIAN POWER COMPANY              |   | 7-Feb-08     | 24             | 24                  | 934,962 | CHECK        | 7-Jan-08            | 7-Feb-08  | 01/22/08         | 13-Feb-08 | 22               | 518                  | 21-Feb-08    | 8            | 188                   |
| 2,401    | APPALACHIAN POWER COMPANY              |   | 19-Feb-08    | 24             | 24                  | 937,888 | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23               | 545                  | 3-Mar-08     | 6            | 142                   |
| 2,402    | APPALACHIAN POWER COMPANY              |   | 21-Feb-08    | 17             | 17                  | 937,888 | CHECK        | 21-Jan-08           | 21-Feb-08 | 02/05/08         | 26-Feb-08 | 21               | 350                  | 3-Mar-08     | 6            | 100                   |
| 2,403    | APPALACHIAN POWER COMPANY              |   | 19-Feb-08    | 15             | 15                  | 937,888 | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23               | 349                  | 3-Mar-08     | 6            | 91                    |
| 2,404    | APPALACHIAN POWER COMPANY              |   | 19-Feb-08    | 24             | 24                  | 937,888 | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23               | 551                  | 3-Mar-08     | 6            | 144                   |
| 2,405    | APPALACHIAN POWER COMPANY              |   | 19-Feb-08    | 23             | 23                  | 937,888 | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23               | 532                  | 3-Mar-08     | 6            | 139                   |
| 2,406    | APPALACHIAN POWER COMPANY              |   | 26-Feb-08    | 22             | 22                  | 940,554 | CHECK        | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 5-Mar-08  | 24               | 524                  | 13-Mar-08    | 8            | 175                   |
| 2,407    | APPALACHIAN POWER COMPANY              |   | 26-Feb-08    | 10             | 10                  | 940,554 | CHECK        | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 5-Mar-08  | 24               | 240                  | 13-Mar-08    | 8            | 80                    |
| 2,408    | APPALACHIAN POWER COMPANY              |   | 26-Feb-08    | 9              | 9                   | 940,554 | CHECK        | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 5-Mar-08  | 24               | 223                  | 13-Mar-08    | 8            | 74                    |

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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or b)</i>  |              |              |                       |
| 2,409    | APPALACHIAN POWER COMPANY           | 26-Feb-08    | 21             | 21                  | 940,554  | CHECK          | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 5-Mar-08  | 24                      | 511                  | 13-Mar-08    | 8            | 170                   |
| 2,410    | APPALACHIAN POWER COMPANY           | 26-Feb-08    | 12             | 12                  | 940,554  | CHECK          | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 5-Mar-08  | 24                      | 289                  | 13-Mar-08    | 8            | 96                    |
| 2,411    | APPALACHIAN POWER COMPANY           | 7-Mar-08     | 23             | 23                  | 942,877  | CHECK          | 7-Feb-08            | 7-Mar-08  | 02/21/08         | 17-Mar-08 | 25                      | 587                  | 28-Mar-08    | 11           | 258                   |
| 2,412    | APPALACHIAN POWER COMPANY           | 19-Mar-08    | 24             | 24                  | 945,116  | CHECK          | 19-Feb-08           | 19-Mar-08 | 03/04/08         | 26-Mar-08 | 22                      | 526                  | 3-Apr-08     | 8            | 191                   |
| 2,413    | APPALACHIAN POWER COMPANY           | 19-Mar-08    | 15             | 15                  | 945,116  | CHECK          | 19-Feb-08           | 19-Mar-08 | 03/04/08         | 26-Mar-08 | 22                      | 337                  | 3-Apr-08     | 8            | 122                   |
| 2,414    | APPALACHIAN POWER COMPANY           | 19-Mar-08    | 22             | 22                  | 945,116  | CHECK          | 19-Feb-08           | 19-Mar-08 | 03/04/08         | 26-Mar-08 | 22                      | 491                  | 3-Apr-08     | 8            | 179                   |
| 2,415    | APPALACHIAN POWER COMPANY           | 19-Mar-08    | 24             | 24                  | 945,116  | CHECK          | 19-Feb-08           | 19-Mar-08 | 03/04/08         | 26-Mar-08 | 22                      | 533                  | 3-Apr-08     | 8            | 194                   |
| 2,416    | ARROW EXTERMINATORS INC             | 2-Jan-08     | 29             | 29                  | 935,533  | CHECK          | 26-Jan-08           | 26-Feb-08 | 15-Feb-08        | 15-Feb-08 | 44                      | 1,276                | 25-Feb-08    | 10           | 290                   |
| 2,417    | ARROW EXTERMINATORS INC             | 2-Mar-08     | 29             | 29                  | 945,448  | CHECK          | 26-Jan-08           | 26-Feb-08 | 15-Feb-08        | 15-Feb-08 | 44                      | 1,276                | 25-Feb-08    | 10           | 290                   |
| 2,418    | ARROW EXTERMINATORS INC             | 2-Mar-08     | 29             | 29                  | 945,448  | CHECK          | 26-Jan-08           | 26-Feb-08 | 15-Feb-08        | 15-Feb-08 | 44                      | 1,276                | 25-Feb-08    | 10           | 290                   |
| 2,419    | AT&T                                | 29-Nov-07    | 145            | 145                 | 925,892  | CHECK          | 29-Oct-07           | 29-Nov-07 | 11/13/07         | 10-Jan-08 | 58                      | 725                  | 3-Apr-08     | 7            | 203                   |
| 2,420    | AT&T                                | 1-Oct-07     | 30,442.20      | 1,739               | 929,572  | CHECK          | 1-Dec-07            | 1-Jan-08  | 12/16/07         | 23-Jan-08 | 113                     | 196,554              | 4-Feb-08     | 13           | 22,612                |
| 2,421    | AT&T                                | 1-Jan-08     | 6,583.16       | 5,217               | 929,839  | CHECK          | 1-Dec-07            | 1-Jan-08  | 12/16/07         | 23-Jan-08 | 38                      | 198,244              | 1-Feb-08     | 9            | 46,953                |
| 2,422    | AT&T                                | 1-Jan-08     | 184,171.81     | 1,008               | 929,846  | CHECK          | 1-Dec-07            | 1-Jan-08  | 12/16/07         | 23-Jan-08 | 22                      | 22,174               | 31-Jan-08    | 8            | 8,063                 |
| 2,423    | AT&T                                | 1-Feb-08     | 28,693.40      | 1,739               | 935,815  | CHECK          | 29-Nov-07           | 29-Dec-07 | 12/14/07         | 18-Feb-08 | 17                      | 29,570               | 25-Feb-08    | 7            | 12,176                |
| 2,424    | AT&T                                | 1-Feb-08     | 178,300.93     | 962                 | 935,816  | CHECK          | 29-Nov-07           | 29-Dec-07 | 12/14/07         | 18-Feb-08 | 17                      | 16,359               | 25-Feb-08    | 7            | 6,736                 |
| 2,425    | AT&T                                | 29-Dec-07    | 94             | 94                  | 936,625  | CHECK          | 1-Dec-07            | 1-Jan-08  | 12/16/07         | 20-Feb-08 | 68                      | 6,404                | 27-Feb-08    | 7            | 639                   |
| 2,426    | AT&T                                | 1-Jan-08     | 106            | 106                 | 936,909  | CHECK          | 1-Dec-07            | 1-Jan-08  | 12/16/07         | 20-Feb-08 | 67                      | 7,106                | 29-Feb-08    | 8            | 848                   |
| 2,427    | AT&T                                | 1-Feb-08     | 6,550.52       | 5,202               | 939,308  | CHECK          | 1-Jan-08            | 1-Feb-08  | 01/16/08         | 28-Feb-08 | 43                      | 223,689              | 5-Mar-08     | 6            | 31,212                |
| 2,428    | AT&T                                | 1-Feb-08     | 49             | 49                  | 940,242  | CHECK          | 1-Jan-08            | 1-Feb-08  | 01/16/08         | 4-Mar-08  | 48                      | 2,353                | 13-Mar-08    | 9            | 441                   |
| 2,429    | AT&T                                | 1-Mar-08     | 27,299.25      | 1,739               | 943,285  | CHECK          | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 18-Mar-08 | 17                      | 29,570               | 31-Mar-08    | 13           | 22,612                |
| 2,430    | AT&T                                | 1-Mar-08     | 197,688.43     | 973                 | 943,286  | CHECK          | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 18-Mar-08 | 17                      | 16,545               | 24-Mar-08    | 6            | 5,839                 |
| 2,431    | AT&T                                | 1-Mar-08     | 6,552.47       | 5,210               | 944,275  | CHECK          | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 24-Mar-08 | 38                      | 197,985              | 1-Apr-08     | 8            | 41,681                |
| 2,432    | AT&T                                | 1-Mar-08     | 77             | 77                  | 944,279  | CHECK          | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 24-Mar-08 | 38                      | 2,928                | 3-Apr-08     | 10           | 771                   |
| 2,433    | AT&T MOBILITY                       | 1-Jan-08     | 11,113.45      | 338                 | 944,283  | CHECK          | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 24-Mar-08 | 83                      | 28,091               | 31-Mar-08    | 7            | 2,369                 |
| 2,434    | AT&T MOBILITY                       | 1-Feb-08     | 16,424.12      | 430                 | 944,283  | CHECK          | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 24-Mar-08 | 52                      | 22,340               | 31-Mar-08    | 7            | 3,007                 |
| 2,435    | AVERITT EXPRESS INC                 | 27-Feb-08    | 216            | 216                 | 946,226  | CHECK          | 28-Mar-08           | 30        | 6,465            | 4-Apr-08  | 7                       | 1,509                | 4-Apr-08     | 7            | 1,509                 |
| 2,436    | Anderson, Richard (Stacey)          | 23-Jan-08    | 53             | 15                  | 41,393   | Direct Deposit | 25-Jan-08           | 2         | 30               | 28-Jan-08 | 3                       | 46                   | 28-Jan-08    | 3            | 46                    |
| 2,437    | BAKER DONELSON BEARMAN AND CALDWELL | 14-Dec-07    | 1,274.06       | 1,274               | 924,432  | CHECK          | 4-Jan-08            | 21        | 26,755           | 16-Jan-08 | 12                      | 15,289               | 16-Jan-08    | 12           | 15,289                |
| 2,438    | BAKER DONELSON BEARMAN AND CALDWELL | 14-Dec-07    | 4,097.47       | 4,097               | 924,732  | CHECK          | 7-Jan-08            | 24        | 98,339           | 16-Jan-08 | 9                       | 36,877               | 16-Jan-08    | 9            | 36,877                |
| 2,439    | BAKER DONELSON BEARMAN AND CALDWELL | 14-Jan-08    | 3,445.00       | 3,445               | 931,536  | CHECK          | 29-Jan-08           | 15        | 51,675           | 6-Feb-08  | 8                       | 27,560               | 6-Feb-08     | 8            | 27,560                |
| 2,440    | BAKER DONELSON BEARMAN AND CALDWELL | 14-Jan-08    | 2,040.50       | 2,041               | 931,536  | CHECK          | 29-Jan-08           | 15        | 30,608           | 6-Feb-08  | 8                       | 16,324               | 6-Feb-08     | 8            | 16,324                |
| 2,441    | BAKER DONELSON BEARMAN AND CALDWELL | 15-Feb-08    | 954            | 954                 | 941,972  | CHECK          | 12-Mar-08           | 26        | 24,804           | 20-Mar-08 | 8                       | 7,632                | 20-Mar-08    | 8            | 7,632                 |
| 2,442    | BAKER DONELSON BEARMAN AND CALDWELL | 15-Feb-08    | 2,083.00       | 2,083               | 941,972  | CHECK          | 12-Mar-08           | 26        | 54,158           | 20-Mar-08 | 8                       | 16,664               | 20-Mar-08    | 8            | 16,664                |
| 2,443    | BEDFORD COUNTY                      | 25-Feb-08    | 636            | 636                 | 938,238  | CHECK          | 27-Feb-08           | 2         | 1,272            | 6-Mar-08  | 8                       | 5,086                | 6-Mar-08     | 8            | 5,086                 |
| 2,444    | BLC CORPORATION                     | 17-Jan-08    | 253,384.96     | 744                 | 34,462   | WIRE           | 17-Jan-08           | -         | 0                | 17-Jan-08 | 0                       | -                    | 17-Jan-08    | 0            | -                     |
| 2,445    | BLC CORPORATION                     | 18-Feb-08    | 245,808.69     | 675                 | 34,723   | WIRE           | 18-Feb-08           | -         | 0                | 18-Feb-08 | 0                       | -                    | 18-Feb-08    | 0            | -                     |
| 2,446    | BLC CORPORATION                     | 19-Mar-08    | 307,045.71     | 679                 | 34,851   | WIRE           | 19-Mar-08           | -         | 0                | 19-Mar-08 | 0                       | -                    | 19-Mar-08    | 0            | -                     |
| 2,447    | BLOUNT COUNTY CLERK                 | 1-Feb-08     | 792            | 792                 | 933,022  | CHECK          | 5-Feb-08            | 4         | 3,169            | 15-Feb-08 | 10                      | 7,923                | 15-Feb-08    | 10           | 7,923                 |
| 2,448    | BLUE RIDGER ATHLETIC ASSOCIATION    | 25-Jan-08    | 200            | 200                 | 931,546  | CHECK          | 29-Jan-08           | 4         | 800              | 25-Feb-08 | 27                      | 5,400                | 25-Feb-08    | 27           | 5,400                 |
| 2,449    | BOB LILLY PROFESSIONAL PROMO        | 16-Jan-08    | 676            | 676                 | 934,153  | CHECK          | 11-Feb-08           | 26        | 17,579           | 21-Feb-08 | 10                      | 6,761                | 21-Feb-08    | 10           | 6,761                 |
| 2,450    | BOB LILLY PROFESSIONAL PROMO        | 29-Jan-08    | 1,425.68       | 137                 | 937,412  | CHECK          | 25-Feb-08           | 27        | 3,690            | 3-Mar-08  | 7                       | 957                  | 3-Mar-08     | 7            | 957                   |
| 2,451    | BOB LILLY PROFESSIONAL PROMO        | 29-Jan-08    | 419            | 419                 | 937,412  | CHECK          | 25-Feb-08           | 27        | 11,305           | 3-Mar-08  | 7                       | 2,931                | 3-Mar-08     | 7            | 2,931                 |

**Atmos Energy Corporation-Tennessee**  
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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or l)</i>  |              |              |                       |
| 2,452    | BOB LILLY PROFESSIONAL PROMO         | 6-Feb-08     | 2              | 2                   | 939,804  | CHECK          |                     | 2-Jan-08  | 12/17/07         | 3-Mar-08  | 26                      | 51                   | 12-Mar-08    | 9            | 18                    |
| 2,453    | BREAKTIME COFFEE SERVICE             | 8-Dec-07     | 65             | 65                  | 923,990  | CHECK          |                     | 3-Jan-08  | 12/18/07         | 28-Jan-08 | 25                      | 1,616                | 11-Jan-08    | 9            | 582                   |
| 2,454    | BREAKTIME COFFEE SERVICE             | 2-Jan-08     | 50             | 50                  | 930,953  | CHECK          |                     | 10-Jan-08 | 12/25/07         | 25-Feb-08 | 27                      | 2,152                | 7-Mar-08     | 11           | 877                   |
| 2,455    | BREAKTIME COFFEE SERVICE             | 29-Jan-08    | 80             | 80                  | 937,417  | CHECK          |                     | 21-Jan-08 | 01/05/08         | 24-Mar-08 | 27                      | 1,717                | 4-Apr-08     | 11           | 699                   |
| 2,456    | BREAKTIME COFFEE SERVICE             | 26-Feb-08    | 64             | 64                  | 944,299  | CHECK          |                     | 31-Jan-08 | 02/14/08         | 23-Jan-08 | 25                      | 18,125               | 31-Jan-08    | 8            | 5,800                 |
| 2,457    | BRIGHT TRACEY                        | 29-Dec-07    | 725            | 725                 | 929,860  | CHECK          |                     | 3-Feb-08  | 02/17/08         | 20-Feb-08 | 25                      | 14,500               | 26-Feb-08    | 6            | 3,480                 |
| 2,458    | BRIGHT TRACEY                        | 26-Jan-08    | 580            | 580                 | 936,641  | CHECK          |                     | 10-Jan-08 | 12/25/07         | 19-Mar-08 | 25                      | 14,500               | 26-Mar-08    | 7            | 4,060                 |
| 2,459    | BRIGHT TRACEY                        | 23-Feb-08    | 580            | 580                 | 943,740  | CHECK          |                     | 3-Jan-08  | 12/18/07         | 14-Jan-08 | 28                      | 419                  | 23-Jan-08    | 9            | 135                   |
| 2,460    | BRISTOL TENNESSEE ELECTRIC SYS       | 3-Jan-08     | 15             | 15                  | 926,693  | CHECK          |                     | 10-Jan-08 | 12/25/07         | 17-Jan-08 | 23                      | 635                  | 23-Jan-08    | 6            | 166                   |
| 2,461    | BRISTOL TENNESSEE ELECTRIC SYS       | 10-Jan-08    | 28             | 28                  | 928,231  | CHECK          |                     | 21-Jan-08 | 01/05/08         | 11-Feb-08 | 37                      | 554                  | 20-Feb-08    | 9            | 135                   |
| 2,462    | BRISTOL TENNESSEE ELECTRIC SYS       | 21-Jan-08    | 15             | 15                  | 934,157  | CHECK          |                     | 21-Jan-08 | 01/05/08         | 19-Feb-08 | 45                      | 1,144                | 26-Feb-08    | 7            | 178                   |
| 2,463    | BRISTOL TENNESSEE ELECTRIC SYS       | 21-Jan-08    | 25             | 25                  | 936,278  | CHECK          |                     | 31-Jan-08 | 02/14/08         | 10-Mar-08 | 25                      | 375                  | 14-Mar-08    | 4            | 60                    |
| 2,464    | BRISTOL TENNESSEE ELECTRIC SYS       | 21-Jan-08    | 15             | 15                  | 941,362  | CHECK          |                     | 3-Feb-08  | 02/17/08         | 13-Mar-08 | 25                      | 375                  | 19-Mar-08    | 6            | 90                    |
| 2,465    | BRISTOL TENNESSEE ELECTRIC SYS       | 29-Feb-08    | 15             | 15                  | 942,283  | CHECK          |                     | 10-Mar-08 | 02/24/08         | 18-Mar-08 | 23                      | 592                  | 25-Mar-08    | 7            | 180                   |
| 2,466    | BRISTOL TENNESSEE ELECTRIC SYS       | 3-Mar-08     | 26             | 26                  | 943,305  | CHECK          |                     | 13-Dec-07 | 11/28/07         | 4-Jan-08  | 37                      | 1,487                | 16-Jan-08    | 12           | 482                   |
| 2,467    | BRISTOL TENNESSEE ELECTRIC SYS       | 10-Mar-08    | 40             | 40                  | 924,445  | CHECK          |                     | 18-Nov-07 | 12/03/07         | 7-Jan-08  | 35                      | 601                  | 16-Jan-08    | 9            | 155                   |
| 2,468    | BRISTOL VIRGINIA UTILITIES BOARD     | 13-Dec-07    | 17             | 17                  | 924,752  | CHECK          |                     | 18-Nov-07 | 12/03/07         | 7-Jan-08  | 35                      | 2,425                | 16-Jan-08    | 9            | 624                   |
| 2,469    | BRISTOL VIRGINIA UTILITIES BOARD     | 18-Dec-07    | 69             | 69                  | 924,752  | CHECK          |                     | 17-Nov-07 | 12/02/07         | 7-Jan-08  | 36                      | 5,832                | 16-Jan-08    | 9            | 1,458                 |
| 2,470    | BRISTOL VIRGINIA UTILITIES BOARD     | 17-Dec-07    | 162            | 162                 | 924,752  | CHECK          |                     | 20-Nov-07 | 12/05/07         | 14-Jan-08 | 40                      | 600                  | 24-Jan-08    | 10           | 150                   |
| 2,471    | BRISTOL VIRGINIA UTILITIES BOARD     | 20-Dec-07    | 15             | 15                  | 926,694  | CHECK          |                     | 27-Dec-07 | 12/12/08         | 14-Jan-08 | (333)                   | (12,657)             | 24-Jan-08    | 10           | 380                   |
| 2,472    | BRISTOL VIRGINIA UTILITIES BOARD     | 27-Dec-07    | 38             | 38                  | 926,694  | CHECK          |                     | 14-Jan-08 | 12/29/07         | 30-Jan-08 | 32                      | 1,404                | 7-Feb-08     | 8            | 351                   |
| 2,473    | BRISTOL VIRGINIA UTILITIES BOARD     | 14-Jan-08    | 44             | 44                  | 931,892  | CHECK          |                     | 16-Dec-07 | 12/31/07         | 30-Jan-08 | 30                      | 3,981                | 7-Feb-08     | 8            | 1,062                 |
| 2,474    | BRISTOL VIRGINIA UTILITIES BOARD     | 16-Jan-08    | 133            | 133                 | 931,892  | CHECK          |                     | 18-Dec-07 | 01/02/08         | 30-Jan-08 | 28                      | 538                  | 7-Feb-08     | 8            | 154                   |
| 2,475    | BRISTOL VIRGINIA UTILITIES BOARD     | 18-Jan-08    | 19             | 19                  | 931,892  | CHECK          |                     | 18-Jan-08 | 01/02/08         | 30-Jan-08 | 28                      | 1,118                | 7-Feb-08     | 8            | 319                   |
| 2,476    | BRISTOL VIRGINIA UTILITIES BOARD     | 18-Jan-08    | 40             | 40                  | 931,892  | CHECK          |                     | 22-Dec-07 | 01/06/08         | 11-Feb-08 | 26                      | 390                  | 13-Feb-08    | 12           | 180                   |
| 2,477    | BRISTOL VIRGINIA UTILITIES BOARD     | 22-Jan-08    | 15             | 15                  | 932,355  | CHECK          |                     | 25-Dec-07 | 01/09/08         | 11-Feb-08 | 33                      | 1,199                | 25-Feb-08    | 14           | 509                   |
| 2,478    | BRISTOL VIRGINIA UTILITIES BOARD     | 25-Jan-08    | 36             | 36                  | 934,158  | CHECK          |                     | 13-Jan-08 | 01/28/08         | 26-Feb-08 | 29                      | 1,387                | 6-Mar-08     | 9            | 430                   |
| 2,479    | BRISTOL VIRGINIA UTILITIES BOARD     | 13-Feb-08    | 48             | 48                  | 937,912  | CHECK          |                     | 15-Jan-08 | 01/30/08         | 26-Feb-08 | 27                      | 4,498                | 6-Mar-08     | 9            | 1,499                 |
| 2,480    | BRISTOL VIRGINIA UTILITIES BOARD     | 15-Feb-08    | 167            | 167                 | 937,912  | CHECK          |                     | 18-Jan-08 | 02/02/08         | 5-Mar-08  | 32                      | 528                  | 13-Mar-08    | 8            | 132                   |
| 2,481    | BRISTOL VIRGINIA UTILITIES BOARD     | 18-Feb-08    | 17             | 17                  | 940,577  | CHECK          |                     | 18-Jan-08 | 02/02/08         | 5-Mar-08  | 32                      | 1,278                | 13-Mar-08    | 8            | 319                   |
| 2,482    | BRISTOL VIRGINIA UTILITIES BOARD     | 18-Feb-08    | 40             | 40                  | 940,577  | CHECK          |                     | 20-Jan-08 | 02/04/08         | 5-Mar-08  | 30                      | 450                  | 13-Mar-08    | 8            | 120                   |
| 2,483    | BRISTOL VIRGINIA UTILITIES BOARD     | 20-Feb-08    | 15             | 15                  | 940,577  | CHECK          |                     | 25-Jan-08 | 02/09/08         | 13-Mar-08 | 33                      | 1,310                | 20-Mar-08    | 7            | 278                   |
| 2,484    | BRISTOL VIRGINIA UTILITIES BOARD     | 25-Feb-08    | 40             | 40                  | 942,284  | CHECK          |                     | 25-Jan-08 |                  | 30-Jan-08 | 8                       | 600                  | 8-Feb-08     | 9            | 675                   |
| 2,485    | BRISTOL VIRGINIA UTILITIES BOARD     | 22-Jan-08    | 75             | 75                  | 931,894  | CHECK          |                     | 8-Feb-08  |                  | 4-Jan-08  | 15                      | 450                  | 14-Feb-08    | 6            | 180                   |
| 2,486    | BROOKS MACHINE COMPANY INC           | 24-Jan-08    | 30             | 30                  | 933,876  | CHECK          |                     | 1-Feb-08  |                  | 1-Feb-08  | 3                       | 9,948                | 15-Feb-08    | 11           | 36,475                |
| 2,487    | BROWNS MILL WRECKER SERVICE          | 1-Jan-08     | 3,500.00       | 3,316               | 924,446  | CHECK          |                     | 3-Mar-08  |                  | 3-Mar-08  | 2                       | 6,632                | 17-Mar-08    | 14           | 46,423                |
| 2,488    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-Feb-08     | 3,500.00       | 3,316               | 932,358  | CHECK          |                     | 25-Jan-08 |                  | 28-Feb-08 | 10                      | 109                  | 10-Mar-08    | 11           | 120                   |
| 2,489    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-Mar-08     | 3,500.00       | 3,316               | 939,814  | CHECK          |                     | 8-Feb-08  |                  | 8-Feb-08  | 2                       | 129                  | 11-Feb-08    | 3            | 193                   |
| 2,490    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 31-Dec-07    | 638            | 638                 | 930,609  | CHECK          |                     |           |                  |           |                         |                      |              |              |                       |
| 2,491    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 18-Feb-08    | 11             | 11                  | 939,316  | CHECK          |                     |           |                  |           |                         |                      |              |              |                       |
| 2,492    | BUILDING SUPPLY DATA SERVICES        | 6-Feb-08     | 2,157.36       | 64                  | 41,828   | Direct Deposit |                     |           |                  |           |                         |                      |              |              |                       |
| 2,493    | Barker, Jeffrey S                    |              |                |                     |          |                |                     |           |                  |           |                         |                      |              |              |                       |
| 2,494    | Bertotti, Daniel P                   |              |                |                     |          |                |                     |           |                  |           |                         |                      |              |              |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor             | a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | b | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period |    | Midpoint Service | Date Paid | Payment lag | Payment | Date Cleared | Clearing Lag | Weighted Clearing Lag |
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                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |              |                |                     |         |              | From           | To |                  |           |             |         |              |              |                       |
| 2,495    | Bertotti, Daniel P | C AND F PROPERTIES<br>C AND W INDUSTRIAL SERVICES<br>CH GUERNSEY AND COMPANY INC<br>CHAMBER OF COMMERCE<br>CINTAS FIRST AID AND SAFETY<br>CINTAS FIRST AID AND SAFETY<br>CINTAS FIRST AID AND SAFETY<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF ALCOA<br>CITY OF 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Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008

CWC WP 5-1

| Line No. | Vendor                           | Invoiced Date | Invoiced Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|---------------|-----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  | <i>b</i>      | <i>c</i>        | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 2,538    | CITY OF MARYVILLE UTILITIES      | 3-Jan-08      | 145             | 145                 | 926,748  | CHECK        | 3-Dec-07            | 3-Jan-08          | 12/18/07         | 14-Jan-08 | 27                      | 3,904                | 28-Jan-08    | 14           | 2,024                 |
| 2,539    | CITY OF MARYVILLE UTILITIES      | 15-Jan-08     | 465             | 465                 | 930,174  | CHECK        | 15-Dec-07           | 15-Jan-08         | 12/30/07         | 24-Jan-08 | 25                      | 11,618               | 4-Feb-08     | 11           | 5,112                 |
| 2,540    | CITY OF MARYVILLE UTILITIES      | 14-Jan-08     | 19              | 19                  | 930,174  | CHECK        | 14-Dec-07           | 14-Jan-08         | 12/29/07         | 24-Jan-08 | 26                      | 506                  | 4-Feb-08     | 11           | 214                   |
| 2,541    | CITY OF MARYVILLE UTILITIES      | 14-Jan-08     | 55              | 55                  | 930,174  | CHECK        | 14-Dec-07           | 14-Jan-08         | 12/29/07         | 24-Jan-08 | 26                      | 1,441                | 4-Feb-08     | 11           | 610                   |
| 2,542    | CITY OF MARYVILLE UTILITIES      | 5-Feb-08      | 150             | 150                 | 934,583  | CHECK        | 5-Jan-08            | 5-Feb-08          | 01/20/08         | 12-Feb-08 | 23                      | 3,449                | 25-Feb-08    | 13           | 1,949                 |
| 2,543    | CITY OF MARYVILLE UTILITIES      | 14-Feb-08     | 542             | 542                 | 936,666  | CHECK        | 14-Jan-08           | 14-Feb-08         | 01/29/08         | 20-Feb-08 | 22                      | 11,934               | 29-Feb-08    | 9            | 4,882                 |
| 2,544    | CITY OF MARYVILLE UTILITIES      | 13-Feb-08     | 55              | 55                  | 936,666  | CHECK        | 13-Jan-08           | 13-Feb-08         | 01/28/08         | 20-Feb-08 | 23                      | 1,275                | 29-Feb-08    | 9            | 499                   |
| 2,545    | CITY OF MARYVILLE UTILITIES      | 13-Feb-08     | 20              | 20                  | 936,666  | CHECK        | 13-Jan-08           | 13-Feb-08         | 01/28/08         | 20-Feb-08 | 23                      | 449                  | 29-Feb-08    | 9            | 176                   |
| 2,546    | CITY OF MARYVILLE UTILITIES      | 4-Mar-08      | 154             | 154                 | 942,312  | CHECK        | 4-Feb-08            | 4-Mar-08          | 02/18/08         | 13-Mar-08 | 24                      | 3,695                | 21-Mar-08    | 8            | 1,232                 |
| 2,547    | CITY OF MARYVILLE UTILITIES      | 13-Mar-08     | 55              | 55                  | 943,334  | CHECK        | 13-Feb-08           | 13-Mar-08         | 02/27/08         | 18-Mar-08 | 20                      | 1,109                | 28-Mar-08    | 10           | 554                   |
| 2,548    | CITY OF MARYVILLE UTILITIES      | 13-Mar-08     | 19              | 19                  | 943,334  | CHECK        | 13-Feb-08           | 13-Mar-08         | 02/27/08         | 18-Mar-08 | 20                      | 381                  | 28-Mar-08    | 10           | 191                   |
| 2,549    | CITY OF MARYVILLE UTILITIES      | 16-Mar-08     | 515             | 515                 | 945,175  | CHECK        | 16-Feb-08           | 16-Mar-08         | 03/01/08         | 26-Mar-08 | 25                      | 12,887               | 4-Apr-08     | 9            | 4,639                 |
| 2,550    | CITY OF SPRING HILL TN           | 18-Dec-07     | 7               | 7                   | 924,198  | CHECK        | 18-Nov-07           | 18-Dec-07         | 12/03/07         | 3-Jan-08  | 31                      | 228                  | 11-Jan-08    | 8            | 59                    |
| 2,551    | CITY OF SPRING HILL TN           | 31-Jan-08     | 7               | 7                   | 934,589  | CHECK        | 31-Dec-07           | 31-Jan-08         | 01/15/08         | 12-Feb-08 | 28                      | 206                  | 21-Feb-08    | 9            | 66                    |
| 2,552    | CITY OF SPRING HILL TN           | 19-Feb-08     | 7               | 7                   | 940,610  | CHECK        | 19-Jan-08           | 19-Feb-08         | 02/03/08         | 5-Mar-08  | 31                      | 228                  | 13-Mar-08    | 8            | 59                    |
| 2,553    | CITY OF UNION CITY               | 8-Jan-08      | 147             | 147                 | 927,796  | CHECK        | 8-Dec-07            | 8-Jan-08          | 12/23/07         | 16-Jan-08 | 24                      | 3,517                | 25-Jan-08    | 9            | 1,319                 |
| 2,554    | CITY OF UNION CITY               | 25-Jan-08     | 147             | 147                 | 934,590  | CHECK        | 25-Dec-07           | 25-Jan-08         | 01/09/08         | 12-Feb-08 | 34                      | 4,983                | 21-Feb-08    | 9            | 1,319                 |
| 2,555    | CITY OF UNION CITY               | 27-Feb-08     | 165             | 165                 | 946,542  | CHECK        | 27-Jan-08           | 27-Feb-08         | 02/11/08         | 31-Mar-08 | 49                      | 8,092                | 7-Apr-08     | 7            | 1,156                 |
| 2,556    | COFFMAN OIL CO INC               | 9-Jan-08      | 760             | 760                 | 925,934  | CHECK        |                     |                   |                  | 10-Jan-08 | 1                       | 760                  | 17-Jan-08    | 7            | 5,322                 |
| 2,557    | COLUMBIA FIRE EQUIPMENT INC      | 14-Feb-08     | 108             | 108                 | 941,409  | CHECK        |                     |                   |                  | 10-Mar-08 | 25                      | 2,704                | 31-Mar-08    | 21           | 2,271                 |
| 2,558    | COLUMBIA FIRE EQUIPMENT INC      | 18-Mar-08     | 111             | 111                 | 944,049  | CHECK        |                     |                   |                  | 20-Mar-08 | 2                       | 223                  | 31-Mar-08    | 11           | 1,226                 |
| 2,559    | COLUMBIA POWER AND WATER SYSTEMS | 29-Dec-07     | 19              | 19                  | 924,851  | CHECK        | 29-Nov-07           | 29-Dec-07         | 12/14/07         | 7-Jan-08  | 24                      | 467                  | 11-Jan-08    | 4            | 78                    |
| 2,560    | COLUMBIA POWER AND WATER SYSTEMS | 29-Dec-07     | 1,132.48        | 1,132               | 924,851  | CHECK        | 29-Nov-07           | 29-Dec-07         | 12/14/07         | 7-Jan-08  | 24                      | 27,180               | 11-Jan-08    | 4            | 4,530                 |
| 2,561    | COLUMBIA POWER AND WATER SYSTEMS | 8-Jan-08      | 19              | 19                  | 926,775  | CHECK        | 8-Dec-07            | 8-Jan-08          | 12/23/07         | 14-Jan-08 | 22                      | 428                  | 22-Jan-08    | 8            | 156                   |
| 2,562    | COLUMBIA POWER AND WATER SYSTEMS | 8-Jan-08      | 22              | 22                  | 926,775  | CHECK        | 8-Dec-07            | 8-Jan-08          | 12/23/07         | 14-Jan-08 | 22                      | 478                  | 22-Jan-08    | 8            | 174                   |
| 2,563    | COLUMBIA POWER AND WATER SYSTEMS | 8-Jan-08      | 23              | 23                  | 926,775  | CHECK        | 8-Dec-07            | 8-Jan-08          | 12/23/07         | 14-Jan-08 | 22                      | 504                  | 22-Jan-08    | 8            | 183                   |
| 2,564    | COLUMBIA POWER AND WATER SYSTEMS | 29-Jan-08     | 1,153.68        | 1,154               | 931,931  | CHECK        | 29-Dec-07           | 29-Jan-08         | 01/13/08         | 30-Jan-08 | 17                      | 19,613               | 5-Feb-08     | 6            | 6,922                 |
| 2,565    | COLUMBIA POWER AND WATER SYSTEMS | 29-Jan-08     | 19              | 19                  | 931,931  | CHECK        | 29-Dec-07           | 29-Jan-08         | 01/13/08         | 30-Jan-08 | 17                      | 331                  | 5-Feb-08     | 6            | 117                   |
| 2,566    | COLUMBIA POWER AND WATER SYSTEMS | 8-Feb-08      | 22              | 22                  | 934,199  | CHECK        | 8-Jan-08            | 8-Feb-08          | 01/23/08         | 11-Feb-08 | 19                      | 419                  | 19-Feb-08    | 8            | 176                   |
| 2,567    | COLUMBIA POWER AND WATER SYSTEMS | 8-Feb-08      | 19              | 19                  | 934,199  | CHECK        | 8-Jan-08            | 8-Feb-08          | 01/23/08         | 11-Feb-08 | 19                      | 370                  | 19-Feb-08    | 8            | 156                   |
| 2,568    | COLUMBIA POWER AND WATER SYSTEMS | 8-Feb-08      | 22              | 22                  | 934,199  | CHECK        | 8-Jan-08            | 8-Feb-08          | 01/23/08         | 11-Feb-08 | 19                      | 416                  | 19-Feb-08    | 8            | 175                   |
| 2,569    | COLUMBIA POWER AND WATER SYSTEMS | 29-Feb-08     | 20              | 20                  | 939,858  | CHECK        | 31-Jan-08           | 29-Feb-08         | 02/14/08         | 3-Mar-08  | 18                      | 354                  | 10-Mar-08    | 7            | 138                   |
| 2,570    | COLUMBIA POWER AND WATER SYSTEMS | 29-Feb-08     | 1,143.52        | 1,144               | 939,858  | CHECK        | 31-Jan-08           | 29-Feb-08         | 02/14/08         | 3-Mar-08  | 18                      | 20,583               | 10-Mar-08    | 7            | 8,005                 |
| 2,571    | COLUMBIA POWER AND WATER SYSTEMS | 8-Mar-08      | 19              | 19                  | 942,322  | CHECK        | 8-Feb-08            | 8-Mar-08          | 02/22/08         | 13-Mar-08 | 20                      | 389                  | 20-Mar-08    | 7            | 136                   |
| 2,572    | COLUMBIA POWER AND WATER SYSTEMS | 8-Mar-08      | 21              | 21                  | 942,322  | CHECK        | 8-Feb-08            | 8-Mar-08          | 02/22/08         | 13-Mar-08 | 20                      | 428                  | 20-Mar-08    | 7            | 150                   |
| 2,573    | COLUMBIA POWER AND WATER SYSTEMS | 8-Mar-08      | 21              | 21                  | 942,322  | CHECK        | 8-Feb-08            | 8-Mar-08          | 02/22/08         | 13-Mar-08 | 20                      | 424                  | 20-Mar-08    | 7            | 148                   |
| 2,574    | COLUMBIA POWER AND WATER SYSTEMS | 29-Mar-08     | 19              | 19                  | 946,546  | CHECK        | 29-Feb-08           | 29-Mar-08         | 03/14/08         | 31-Mar-08 | 17                      | 331                  | 7-Apr-08     | 7            | 136                   |
| 2,575    | COLUMBIA POWER AND WATER SYSTEMS | 29-Mar-08     | 1,086.35        | 1,086               | 946,546  | CHECK        | 29-Feb-08           | 29-Mar-08         | 03/14/08         | 31-Mar-08 | 17                      | 18,468               | 7-Apr-08     | 7            | 7,604                 |
| 2,576    | COLUMBUS LIGHT AND WATER DEPT    | 7-Jan-08      | 50              | 50                  | 929,893  | CHECK        | 7-Dec-07            | 7-Jan-08          | 12/22/07         | 23-Jan-08 | 32                      | 1,606                | 29-Jan-08    | 6            | 301                   |
| 2,577    | COMCAST CABLEVISION              | 28-Dec-07     | 68              | 68                  | 929,608  | CHECK        | 28-Nov-07           | 28-Dec-07         | 12/13/07         | 22-Jan-08 | 40                      | 2,715                | 4-Feb-08     | 13           | 882                   |
| 2,578    | COMCAST CABLEVISION              | 28-Jan-08     | 73              | 73                  | 935,313  | CHECK        | 28-Dec-07           | 28-Jan-08         | 01/12/08         | 14-Feb-08 | 33                      | 2,413                | 25-Feb-08    | 11           | 804                   |
| 2,579    | COMCAST CABLEVISION              | 28-Feb-08     | 68              | 68                  | 942,009  | CHECK        | 28-Jan-08           | 28-Feb-08         | 02/12/08         | 12-Mar-08 | 29                      | 1,969                | 27-Mar-08    | 15           | 1,018                 |
| 2,580    | COMER ELECTRIC COMPANY INC       | 10-Mar-08     | 381             | 381                 | 946,268  | CHECK        |                     |                   |                  | 28-Mar-08 | 18                      | 6,866                | 7-Apr-08     | 10           | 3,814                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                       | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                              | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (i * j)</i>   |              |              |                       |
| 2,581    | COMMUNITY JANITORIAL SERVICE | 19-Dec-07    | 1,850.00       | 1,850               | 924,207  | CHECK          |                     |           |                  | 3-Jan-08  | 15                      | 27,750               | 10-Jan-08    | 7            | 12,950                |
| 2,582    | COMMUNITY JANITORIAL SERVICE | 17-Jan-08    | 1,850.00       | 1,850               | 929,610  | CHECK          |                     |           |                  | 22-Jan-08 | 5                       | 9,250                | 30-Jan-08    | 8            | 14,800                |
| 2,583    | COMMUNITY JANITORIAL SERVICE | 19-Feb-08    | 1,895.00       | 1,895               | 940,297  | CHECK          |                     |           |                  | 4-Mar-08  | 14                      | 26,550               | 12-Mar-08    | 8            | 15,160                |
| 2,584    | COMMUNITY JANITORIAL SERVICE | 18-Mar-08    | 1,895.00       | 1,895               | 944,799  | CHECK          |                     |           |                  | 25-Mar-08 | 7                       | 13,265               | 2-Apr-08     | 8            | 15,160                |
| 2,585    | CONTROL SOUTHERN INC         | 29-Oct-07    | 251            | 251                 | 932,757  | CHECK          |                     |           |                  | 4-Feb-08  | 98                      | 24,556               | 11-Feb-08    | 7            | 1,754                 |
| 2,586    | COOKS PEST CONTROL           | 20-Dec-07    | 73             | 73                  | 924,210  | CHECK          | 20-Nov-07           | 20-Dec-07 | 12/05/07         | 3-Jan-08  | 29                      | 2,117                | 14-Jan-08    | 11           | 803                   |
| 2,587    | COOKS PEST CONTROL           | 24-Jan-08    | 73             | 73                  | 935,315  | CHECK          |                     |           |                  | 14-Feb-08 | 21                      | 1,533                | 26-Feb-08    | 12           | 876                   |
| 2,588    | COOKS PEST CONTROL           | 26-Feb-08    | 73             | 73                  | 940,300  | CHECK          |                     |           |                  | 4-Mar-08  | 7                       | 511                  | 14-Mar-08    | 10           | 730                   |
| 2,589    | CORPORATE TELELINK NETWORK   | 10-Aug-07    | 150            | 150                 | 937,483  | CHECK          |                     |           |                  | 25-Feb-08 | 199                     | 29,850               | 13-Mar-08    | 17           | 2,550                 |
| 2,590    | CORPORATE TELELINK NETWORK   | 19-Feb-08    | 225            | 225                 | 940,627  | CHECK          |                     |           |                  | 5-Mar-08  | 15                      | 3,375                | 13-Mar-08    | 8            | 1,800                 |
| 2,591    | COULTER FLORISTS             | 26-Jan-08    | 62             | 62                  | 932,397  | CHECK          |                     |           |                  | 1-Feb-08  | 6                       | 374                  | 7-Feb-08     | 6            | 374                   |
| 2,592    | CRAFTON TOWING LLC           | 23-Jan-08    | 120            | 120                 | 933,282  | CHECK          |                     |           |                  | 6-Feb-08  | 14                      | 1,680                | 15-Feb-08    | 9            | 1,080                 |
| 2,593    | CUMBERLAND ELECTRONICS INC   | 8-Dec-07     | 946            | 367                 | 925,305  | CHECK          |                     |           |                  | 8-Jan-08  | 31                      | 11,384               | 16-Jan-08    | 8            | 2,938                 |
| 2,594    | CUMBERLAND ELECTRONICS INC   | 11-Jan-08    | 699            | 610                 | 933,069  | CHECK          |                     |           |                  | 5-Feb-08  | 25                      | 15,262               | 13-Feb-08    | 8            | 4,884                 |
| 2,595    | CUMBERLAND ELECTRONICS INC   | 11-Feb-08    | 1,225.32       | 1,020               | 941,157  | CHECK          |                     |           |                  | 7-Mar-08  | 25                      | 25,503               | 20-Mar-08    | 13           | 13,262                |
| 2,596    | Collins, Dale                | 22-Feb-08    | 327            | 284                 | 937,471  | CHECK          |                     |           |                  | 25-Feb-08 | 3                       | 853                  | 14-Mar-08    | 18           | 5,116                 |
| 2,597    | Collins, Dale                | 18-Mar-08    | 949            | 760                 | 943,768  | CHECK          |                     |           |                  | 19-Mar-08 | 1                       | 760                  | 1-Apr-08     | 13           | 9,874                 |
| 2,598    | Cox, Bobby W                 | 24-Jan-08    | 533            | 169                 | 41,468   | Direct Deposit |                     |           |                  | 28-Jan-08 | 4                       | 675                  | 29-Jan-08    | 1            | 169                   |
| 2,599    | DAILY TIMES                  | 28-Dec-07    | 125            | 125                 | 929,556  | CHECK          |                     |           |                  | 22-Jan-08 | 25                      | 3,125                | 31-Jan-08    | 9            | 1,125                 |
| 2,600    | DAILY TIMES                  | 29-Feb-08    | 154            | 154                 | 944,811  | CHECK          |                     |           |                  | 25-Mar-08 | 25                      | 3,860                | 2-Apr-08     | 8            | 1,235                 |
| 2,601    | DAVIS HEATING AND COOLING    | 25-Jan-08    | 70             | 70                  | 931,937  | CHECK          |                     |           |                  | 30-Jan-08 | 5                       | 350                  | 7-Feb-08     | 8            | 560                   |
| 2,602    | DAVIS WELDING                | 3-Jan-08     | 200            | 200                 | 927,817  | CHECK          |                     |           |                  | 16-Jan-08 | 13                      | 2,601                | 24-Jan-08    | 8            | 1,601                 |
| 2,603    | DEERE CREDIT INC             | 17-Jan-08    | 129,573.50     | 1,360               | 34,446   | CHECK          |                     |           |                  | 14-Jan-08 | (3)                     | (4,079)              | 14-Jan-08    | 0            | -                     |
| 2,604    | DEERE CREDIT INC             | 15-Feb-08    | 61,857.99      | 1,360               | 34,609   | WIRE           |                     |           |                  | 14-Feb-08 | (1)                     | (1,360)              | 14-Feb-08    | 0            | -                     |
| 2,605    | DEERE CREDIT INC             | 18-Mar-08    | 68,928.18      | 1,360               | 34,852   | WIRE           |                     |           |                  | 17-Mar-08 | (1)                     | (1,360)              | 17-Mar-08    | 0            | -                     |
| 2,606    | DIGITALK WIRELESS LLC        | 26-Dec-07    | 20             | 20                  | 945,496  | CHECK          |                     |           |                  | 27-Mar-08 | 92                      | 1,883                | 7-Apr-08     | 11           | 225                   |
| 2,607    | DIGITALK WIRELESS LLC        | 17-Mar-08    | 38             | 38                  | 946,282  | CHECK          |                     |           |                  | 28-Mar-08 | 11                      | 421                  | 10-Apr-08    | 13           | 497                   |
| 2,608    | DISH NETWORK                 | 18-Feb-08    | 24             | 24                  | 939,358  | CHECK          | 18-Jan-08           | 18-Feb-08 | 02/02/08         | 28-Feb-08 | 26                      | 635                  | 10-Mar-08    | 11           | 269                   |
| 2,609    | DISH NETWORK                 | 18-Mar-08    | 838            | 419                 | 946,283  | CHECK          | 18-Feb-08           | 18-Mar-08 | 03/03/08         | 28-Mar-08 | 25                      | 10,472               | 8-Apr-08     | 11           | 4,607                 |
| 2,610    | DITCH WITCH EQUIP OF TN INC  | 4-Feb-08     | 4,694.01       | 2,347               | 935,331  | CHECK          |                     |           |                  | 14-Feb-08 | 10                      | 23,471               | 29-Feb-08    | 15           | 35,206                |
| 2,611    | DITCH WITCH INC              | 6-Dec-07     | 206            | 206                 | 924,492  | CHECK          |                     |           |                  | 4-Jan-08  | 29                      | 5,971                | 15-Jan-08    | 11           | 2,265                 |
| 2,612    | DITCH WITCH INC              | 6-Dec-07     | 442            | 442                 | 924,492  | CHECK          |                     |           |                  | 4-Jan-08  | 29                      | 12,820               | 15-Jan-08    | 11           | 4,863                 |
| 2,613    | DITCH WITCH INC              | 27-Dec-07    | 38             | 38                  | 929,280  | CHECK          |                     |           |                  | 21-Jan-08 | 25                      | 958                  | 28-Jan-08    | 7            | 268                   |
| 2,614    | DITCH WITCH INC              | 4-Jan-08     | 151            | 151                 | 931,608  | CHECK          |                     |           |                  | 29-Jan-08 | 25                      | 3,787                | 7-Feb-08     | 9            | 1,363                 |
| 2,615    | DITCH WITCH INC              | 14-Jan-08    | 539            | 539                 | 933,922  | CHECK          |                     |           |                  | 8-Feb-08  | 25                      | 13,469               | 14-Feb-08    | 6            | 3,233                 |
| 2,616    | DITCH WITCH INC              | 15-Jan-08    | 508            | 508                 | 934,223  | CHECK          |                     |           |                  | 11-Feb-08 | 27                      | 13,708               | 21-Feb-08    | 10           | 5,077                 |
| 2,617    | DITCH WITCH INC              | 15-Jan-08    | 174            | 174                 | 934,223  | CHECK          |                     |           |                  | 11-Feb-08 | 27                      | 4,706                | 21-Feb-08    | 10           | 1,743                 |
| 2,618    | DITCH WITCH INC              | 8-Feb-08     | 26,793.56      | 26,794              | 934,223  | CHECK          |                     |           |                  | 11-Feb-08 | 3                       | 80,381               | 21-Feb-08    | 10           | 267,936               |
| 2,619    | DITCH WITCH INC              | 1-Feb-08     | 26,793.56      | 26,794              | 935,596  | CHECK          |                     |           |                  | 15-Feb-08 | 14                      | 375,110              | 25-Feb-08    | 10           | 267,936               |
| 2,620    | DITCH WITCH INC              | 1-Mar-08     | 26,793.56      | 26,794              | 939,891  | CHECK          |                     |           |                  | 3-Mar-08  | 2                       | 53,587               | 12-Mar-08    | 9            | 241,142               |
| 2,621    | DIXIE BARBECUE COMPANY INC   | 13-Mar-08    | 327            | 327                 | 943,782  | CHECK          |                     |           |                  | 19-Mar-08 | 6                       | 1,963                | 27-Mar-08    | 8            | 2,617                 |
| 2,622    | DODSON PEST CONTROL          | 21-Dec-07    | 25             | 25                  | 927,340  | CHECK          | 21-Nov-07           | 21-Dec-07 | 12/06/07         | 15-Jan-08 | 40                      | 1,000                | 25-Jan-08    | 10           | 250                   |
| 2,623    | DODSON PEST CONTROL          | 18-Jan-08    | 25             | 25                  | 933,926  | CHECK          | 18-Dec-07           | 18-Jan-08 | 01/02/08         | 8-Feb-08  | 37                      | 925                  | 14-Feb-08    | 6            | 150                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f or i)</i>  |              |              |                       |
| 2,624    | DODSON PEST CONTROL                 | 22-Feb-08    | 25             | 25                  | 942,028  | CHECK        | 22-Jan-08           | 22-Feb-08 | 02/06/08         | 12-Mar-08 | 35                      | 875                  | 20-Mar-08    | 8            | 200                   |
| 2,625    | DREAM CLEAN INC                     | 25-Dec-07    | 1,315.00       | 1,315               | 926,275  | CHECK        |                     |           |                  | 11-Jan-08 | 17                      | 22,355               | 22-Jan-08    | 11           | 14,465                |
| 2,626    | DREAM CLEAN INC                     | 25-Jan-08    | 1,315.00       | 1,315               | 934,619  | CHECK        |                     |           |                  | 12-Feb-08 | 18                      | 23,670               | 20-Feb-08    | 8            | 10,520                |
| 2,627    | DREAM CLEAN INC                     | 25-Feb-08    | 1,315.00       | 1,315               | 940,312  | CHECK        |                     |           |                  | 4-Mar-08  | 8                       | 10,520               | 12-Mar-08    | 8            | 10,520                |
| 2,628    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 18-Dec-07    | 14             | 14                  | 924,493  | CHECK        | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 4-Jan-08  | 32                      | 462                  | 14-Jan-08    | 10           | 144                   |
| 2,629    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 26-Dec-07    | 18             | 18                  | 924,876  | CHECK        | 26-Nov-07           | 26-Dec-07 | 12/11/07         | 7-Jan-08  | 27                      | 492                  | 16-Jan-08    | 9            | 164                   |
| 2,630    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 18-Jan-08    | 14             | 14                  | 930,189  | CHECK        | 18-Dec-07           | 18-Jan-08 | 01/02/08         | 24-Jan-08 | 22                      | 317                  | 30-Jan-08    | 6            | 87                    |
| 2,631    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 24-Jan-08    | 19             | 19                  | 931,946  | CHECK        | 24-Dec-07           | 24-Jan-08 | 01/08/08         | 30-Jan-08 | 22                      | 414                  | 7-Feb-08     | 8            | 151                   |
| 2,632    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 19-Feb-08    | 14             | 14                  | 937,980  | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23                      | 332                  | 5-Mar-08     | 8            | 115                   |
| 2,633    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 25-Feb-08    | 18             | 18                  | 939,896  | CHECK        | 25-Jan-08           | 25-Feb-08 | 02/09/08         | 3-Mar-08  | 23                      | 408                  | 12-Mar-08    | 9            | 159                   |
| 2,634    | DUCK RIVER ELECTRIC MEMBERSHIP CORP | 18-Mar-08    | 14             | 14                  | 945,205  | CHECK        |                     |           |                  | 26-Mar-08 | 8                       | 115                  | 2-Apr-08     | 7            | 101                   |
| 2,635    | Duckett, Clifford M (Mike)          | 2-Jan-08     | 458            | 44                  | 924,229  | CHECK        |                     |           |                  | 3-Jan-08  | 1                       | 44                   | 15-Jan-08    | 12           | 527                   |
| 2,636    | Duckett, Clifford M (Mike)          | 5-Feb-08     | 1,137.65       | 109                 | 933,392  | CHECK        |                     |           |                  | 6-Feb-08  | 1                       | 109                  | 14-Feb-08    | 8            | 874                   |
| 2,637    | Duckett, Clifford M (Mike)          | 3-Mar-08     | 769            | 74                  | 940,314  | CHECK        |                     |           |                  | 4-Mar-08  | 1                       | 74                   | 12-Mar-08    | 8            | 591                   |
| 2,638    | EAST TENNESSEE MEDICAL GROUP        | 14-Jan-08    | 60             | 60                  | 933,932  | CHECK        |                     |           |                  | 8-Feb-08  | 25                      | 1,500                | 15-Feb-08    | 7            | 420                   |
| 2,639    | ELIZABETHTON CARTER COUNTY          | 21-Dec-07    | 765            | 765                 | 926,283  | CHECK        |                     |           |                  | 11-Jan-08 | 21                      | 16,065               | 24-Jan-08    | 13           | 9,945                 |
| 2,640    | ELIZABETHTON ELECTRIC SYSTEM        | 26-Dec-07    | 28             | 28                  | 924,882  | CHECK        | 26-Nov-07           | 26-Dec-07 | 12/11/07         | 7-Jan-08  | 27                      | 769                  | 15-Jan-08    | 8            | 228                   |
| 2,641    | ELIZABETHTON ELECTRIC SYSTEM        | 20-Dec-07    | 14             | 14                  | 926,821  | CHECK        | 20-Nov-07           | 20-Dec-07 | 12/05/07         | 14-Jan-08 | 40                      | 570                  | 24-Jan-08    | 10           | 143                   |
| 2,642    | ELIZABETHTON ELECTRIC SYSTEM        | 27-Dec-07    | 20             | 20                  | 926,821  | CHECK        | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 14-Jan-08 | 33                      | 675                  | 24-Jan-08    | 10           | 205                   |
| 2,643    | ELIZABETHTON ELECTRIC SYSTEM        | 17-Jan-08    | 17             | 17                  | 931,951  | CHECK        | 17-Dec-07           | 17-Jan-08 | 01/01/08         | 30-Jan-08 | 29                      | 497                  | 7-Feb-08     | 8            | 137                   |
| 2,644    | ELIZABETHTON ELECTRIC SYSTEM        | 22-Jan-08    | 14             | 14                  | 932,418  | CHECK        | 22-Dec-07           | 22-Jan-08 | 01/06/08         | 1-Feb-08  | 26                      | 371                  | 7-Feb-08     | 6            | 86                    |
| 2,645    | ELIZABETHTON ELECTRIC SYSTEM        | 23-Jan-08    | 29             | 29                  | 933,089  | CHECK        | 23-Dec-07           | 23-Jan-08 | 01/07/08         | 5-Feb-08  | 29                      | 843                  | 13-Feb-08    | 8            | 233                   |
| 2,646    | ELIZABETHTON ELECTRIC SYSTEM        | 25-Jan-08    | 20             | 20                  | 933,632  | CHECK        | 25-Dec-07           | 25-Jan-08 | 01/09/08         | 7-Feb-08  | 29                      | 591                  | 14-Feb-08    | 7            | 143                   |
| 2,647    | ELIZABETHTON ELECTRIC SYSTEM        | 19-Feb-08    | 17             | 17                  | 939,905  | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 3-Mar-08  | 29                      | 505                  | 12-Mar-08    | 9            | 157                   |
| 2,648    | ELIZABETHTON ELECTRIC SYSTEM        | 22-Feb-08    | 14             | 14                  | 940,650  | CHECK        | 22-Jan-08           | 22-Feb-08 | 02/06/08         | 5-Mar-08  | 28                      | 399                  | 12-Mar-08    | 7            | 100                   |
| 2,649    | ELIZABETHTON ELECTRIC SYSTEM        | 26-Feb-08    | 32             | 32                  | 941,446  | CHECK        | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 10-Mar-08 | 29                      | 938                  | 19-Mar-08    | 9            | 291                   |
| 2,650    | ELIZABETHTON ELECTRIC SYSTEM        | 27-Feb-08    | 20             | 20                  | 941,446  | CHECK        | 27-Jan-08           | 27-Feb-08 | 02/11/08         | 10-Mar-08 | 28                      | 570                  | 19-Mar-08    | 9            | 183                   |
| 2,651    | ELIZABETHTON STAR                   | 1-Mar-08     | 114            | 114                 | 942,658  | CHECK        | 1-Feb-08            | 1-Mar-08  | 02/15/08         | 14-Mar-08 | 28                      | 3,195                | 25-Mar-08    | 11           | 1,255                 |
| 2,652    | EMBARQ COMMUNICATIONS INC           | 26-Dec-07    | 134            | 134                 | 925,959  | CHECK        | 26-Nov-07           | 26-Dec-07 | 12/11/07         | 10-Jan-08 | 30                      | 4,016                | 23-Jan-08    | 13           | 1,740                 |
| 2,653    | EMBARQ COMMUNICATIONS INC           | 22-Dec-07    | 155            | 155                 | 925,959  | CHECK        | 22-Nov-07           | 22-Dec-07 | 12/07/07         | 10-Jan-08 | 34                      | 5,265                | 23-Jan-08    | 13           | 2,013                 |
| 2,654    | EMBARQ COMMUNICATIONS INC           | 13-Dec-07    | 102            | 102                 | 925,959  | CHECK        | 13-Nov-07           | 13-Dec-07 | 11/28/07         | 10-Jan-08 | 43                      | 4,365                | 23-Jan-08    | 13           | 1,320                 |
| 2,655    | EMBARQ COMMUNICATIONS INC           | 13-Dec-07    | 463            | 463                 | 925,959  | CHECK        | 13-Nov-07           | 13-Dec-07 | 11/28/07         | 10-Jan-08 | 43                      | 19,923               | 23-Jan-08    | 13           | 6,023                 |
| 2,656    | EMBARQ COMMUNICATIONS INC           | 7-Jan-08     | 329            | 329                 | 929,914  | CHECK        | 7-Dec-07            | 7-Jan-08  | 12/22/07         | 23-Jan-08 | 32                      | 10,540               | 4-Feb-08     | 12           | 3,952                 |
| 2,657    | EMBARQ COMMUNICATIONS INC           | 13-Jan-08    | 104            | 104                 | 929,914  | CHECK        | 13-Dec-07           | 13-Jan-08 | 12/28/07         | 23-Jan-08 | 26                      | 2,705                | 4-Feb-08     | 12           | 1,248                 |
| 2,658    | EMBARQ COMMUNICATIONS INC           | 13-Jan-08    | 490            | 490                 | 929,914  | CHECK        | 13-Dec-07           | 13-Jan-08 | 12/28/07         | 23-Jan-08 | 26                      | 12,747               | 4-Feb-08     | 12           | 5,883                 |
| 2,659    | EMBARQ COMMUNICATIONS INC           | 22-Jan-08    | 152            | 152                 | 937,184  | CHECK        | 22-Dec-07           | 22-Jan-08 | 01/06/08         | 27-Feb-08 | 47                      | 7,164                | 6-Mar-08     | 13           | 1,981                 |
| 2,660    | EMBARQ COMMUNICATIONS INC           | 7-Feb-08     | 604            | 604                 | 938,312  | CHECK        | 7-Jan-08            | 7-Feb-08  | 01/22/08         | 27-Feb-08 | 36                      | 21,748               | 6-Mar-08     | 8            | 4,833                 |
| 2,661    | EMBARQ COMMUNICATIONS INC           | 7-Feb-08     | 63             | 63                  | 938,312  | CHECK        | 7-Jan-08            | 7-Feb-08  | 01/22/08         | 27-Feb-08 | 36                      | 2,276                | 6-Mar-08     | 8            | 506                   |
| 2,662    | EMBARQ COMMUNICATIONS INC           | 13-Feb-08    | 101            | 101                 | 939,368  | CHECK        | 13-Jan-08           | 13-Feb-08 | 01/28/08         | 28-Feb-08 | 31                      | 3,119                | 7-Mar-08     | 8            | 805                   |
| 2,663    | EMBARQ COMMUNICATIONS INC           | 13-Feb-08    | 476            | 476                 | 939,368  | CHECK        | 13-Jan-08           | 13-Feb-08 | 01/28/08         | 28-Feb-08 | 31                      | 14,754               | 7-Mar-08     | 8            | 3,807                 |
| 2,664    | EMBARQ COMMUNICATIONS INC           | 26-Jan-08    | 123            | 123                 | 939,368  | CHECK        | 26-Dec-07           | 26-Jan-08 | 01/10/08         | 12-Mar-08 | 49                      | 6,011                | 7-Mar-08     | 8            | 981                   |
| 2,665    | EMBARQ COMMUNICATIONS INC           | 22-Feb-08    | 155            | 155                 | 942,035  | CHECK        |                     |           |                  | 12-Mar-08 | 19                      | 2,939                | 24-Mar-08    | 12           | 1,856                 |
| 2,666    | EMBARQ COMMUNICATIONS INC           | 26-Feb-08    | 134            | 134                 | 942,035  | CHECK        | 26-Jan-08           | 26-Feb-08 | 02/10/08         | 12-Mar-08 | 31                      | 4,145                | 24-Mar-08    | 12           | 1,605                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (i or b)</i> | <i>m = (i or j)</i>  |              |              |                       |
| 2,667    | EMBARQ COMMUNICATIONS INC            | 7-Mar-08     | 650            | 650                 | 944,370  | CHECK          | 7-Feb-08            | 7-Mar-08          | 02/21/08         | 24-Mar-08 | 32                      | 20,792               | 7-Apr-08     | 14           | 9,097                 |
| 2,668    | EMBARQ COMMUNICATIONS INC            | 7-Mar-08     | 82             | 82                  | 944,370  | CHECK          | 7-Feb-08            | 7-Mar-08          | 02/21/08         | 24-Mar-08 | 32                      | 2,631                | 7-Apr-08     | 14           | 1,151                 |
| 2,669    | EMBARQ COMMUNICATIONS INC            | 22-Mar-08    | 153            | 153                 | 946,292  | CHECK          | 22-Feb-08           | 22-Mar-08         | 03/07/08         | 28-Mar-08 | 21                      | 3,207                | 10-Apr-08    | 13           | 1,985                 |
| 2,670    | EMBARQ COMMUNICATIONS INC            | 13-Mar-08    | 475            | 475                 | 946,292  | CHECK          | 13-Feb-08           | 13-Mar-08         | 02/27/08         | 28-Mar-08 | 30                      | 14,247               | 10-Apr-08    | 13           | 6,174                 |
| 2,671    | EMBARQ COMMUNICATIONS INC            | 13-Mar-08    | 100            | 100                 | 946,292  | CHECK          | 13-Feb-08           | 13-Mar-08         | 02/27/08         | 28-Mar-08 | 30                      | 2,995                | 10-Apr-08    | 13           | 1,298                 |
| 2,672    | ENGLISH MOUNTAIN COFFEE              | 6-Feb-08     | 96             | 96                  | 939,911  | CHECK          |                     |                   |                  | 3-Mar-08  | 26                      | 2,499                | 11-Mar-08    | 8            | 769                   |
| 2,673    | ENGLISH MOUNTAIN COFFEE              | 18-Mar-08    | 74             | 74                  | 940,920  | CHECK          |                     |                   |                  | 6-Mar-08  | 17                      | 1,255                | 19-Mar-08    | 13           | 959                   |
| 2,674    | ENGLISH MOUNTAIN COFFEE              | 18-Mar-08    | 42             | 42                  | 946,294  | CHECK          |                     |                   |                  | 28-Mar-08 | 10                      | 421                  | 10-Apr-08    | 13           | 547                   |
| 2,675    | Ellis, Michael H                     | 2-Jan-08     | 1,647.68       | 774                 | 40,758   | Direct Deposit |                     |                   |                  | 3-Jan-08  | 1                       | 774                  | 3-Jan-08     | 0            | -                     |
| 2,676    | Ellis, Michael H                     | 28-Jan-08    | 2,606.26       | 1,225               | 41,584   | Direct Deposit |                     |                   |                  | 29-Jan-08 | 1                       | 1,225                | 30-Jan-08    | 1            | 1,225                 |
| 2,677    | FARER BROTHERS                       | 24-Oct-07    | 58             | 58                  | 935,056  | CHECK          |                     |                   |                  | 13-Feb-08 | 112                     | 6,452                | 20-Feb-08    | 7            | 403                   |
| 2,678    | FASTSIGNS INC                        | 30-Jan-08    | 246            | 246                 | 934,633  | CHECK          |                     |                   |                  | 12-Feb-08 | 13                      | 3,199                | 25-Feb-08    | 13           | 3,199                 |
| 2,679    | FEDEX                                | 19-Dec-07    | 41             | 41                  | 924,896  | CHECK          |                     |                   |                  | 7-Jan-08  | 19                      | 779                  | 14-Jan-08    | 7            | 287                   |
| 2,680    | FEDEX                                | 13-Dec-07    | 8              | 8                   | 925,970  | CHECK          |                     |                   |                  | 8-Jan-08  | 20                      | 240                  | 16-Jan-08    | 8            | 96                    |
| 2,682    | FEDEX                                | 2-Jan-08     | 71             | 71                  | 926,833  | CHECK          |                     |                   |                  | 10-Jan-08 | 28                      | 221                  | 16-Jan-08    | 6            | 47                    |
| 2,683    | FEDEX                                | 9-Jan-08     | 83             | 83                  | 929,642  | CHECK          |                     |                   |                  | 14-Jan-08 | 12                      | 851                  | 22-Jan-08    | 8            | 568                   |
| 2,684    | FEDEX                                | 26-Dec-07    | 209            | 100                 | 929,642  | CHECK          |                     |                   |                  | 22-Jan-08 | 13                      | 1,081                | 29-Jan-08    | 7            | 582                   |
| 2,685    | FEDEX                                | 19-Dec-07    | 185            | 138                 | 929,642  | CHECK          |                     |                   |                  | 22-Jan-08 | 34                      | 2,695                | 29-Jan-08    | 7            | 699                   |
| 2,686    | FEDEX                                | 2-Jan-08     | 35             | 12                  | 929,642  | CHECK          |                     |                   |                  | 22-Jan-08 | 20                      | 240                  | 29-Jan-08    | 7            | 84                    |
| 2,687    | FEDEX                                | 10-Jan-08    | 1,080.45       | 8                   | 930,670  | CHECK          |                     |                   |                  | 25-Jan-08 | 15                      | 119                  | 1-Feb-08     | 7            | 55                    |
| 2,688    | FEDEX                                | 7-Nov-07     | 1,254.40       | 19                  | 930,670  | CHECK          |                     |                   |                  | 25-Jan-08 | 79                      | 1,520                | 1-Feb-08     | 7            | 135                   |
| 2,690    | FEDEX                                | 16-Jan-08    | 12             | 12                  | 931,623  | CHECK          |                     |                   |                  | 29-Jan-08 | 13                      | 156                  | 5-Feb-08     | 7            | 84                    |
| 2,691    | FEDEX                                | 23-Jan-08    | 21             | 21                  | 932,781  | CHECK          |                     |                   |                  | 4-Feb-08  | 26                      | 215                  | 8-Feb-08     | 4            | 33                    |
| 2,692    | FEDEX                                | 23-Jan-08    | 39             | 39                  | 932,781  | CHECK          |                     |                   |                  | 4-Feb-08  | 12                      | 252                  | 8-Feb-08     | 4            | 84                    |
| 2,693    | FEDEX                                | 30-Jan-08    | 57             | 41                  | 935,343  | CHECK          |                     |                   |                  | 4-Feb-08  | 12                      | 465                  | 8-Feb-08     | 4            | 155                   |
| 2,694    | FEDEX                                | 23-Jan-08    | 727            | 16                  | 935,343  | CHECK          |                     |                   |                  | 14-Feb-08 | 15                      | 616                  | 21-Feb-08    | 7            | 287                   |
| 2,696    | FEDEX                                | 6-Feb-08     | 14             | 14                  | 935,929  | CHECK          |                     |                   |                  | 14-Feb-08 | 22                      | 342                  | 21-Feb-08    | 7            | 109                   |
| 2,697    | FEDEX                                | 13-Feb-08    | 43             | 43                  | 937,195  | CHECK          |                     |                   |                  | 18-Feb-08 | 12                      | 166                  | 21-Feb-08    | 3            | 41                    |
| 2,698    | FEDEX                                | 20-Feb-08    | 36             | 36                  | 937,525  | CHECK          |                     |                   |                  | 22-Feb-08 | 16                      | 695                  | 26-Feb-08    | 4            | 174                   |
| 2,699    | FEDEX                                | 27-Feb-08    | 12             | 12                  | 940,331  | CHECK          |                     |                   |                  | 25-Feb-08 | 12                      | 431                  | 3-Mar-08     | 7            | 251                   |
| 2,700    | FEDEX                                | 5-Mar-08     | 68             | 50                  | 941,460  | CHECK          |                     |                   |                  | 4-Mar-08  | 13                      | 156                  | 11-Mar-08    | 7            | 84                    |
| 2,701    | FEDEX                                | 5-Mar-08     | 114            | 114                 | 943,003  | CHECK          |                     |                   |                  | 10-Mar-08 | 12                      | 603                  | 17-Mar-08    | 7            | 352                   |
| 2,702    | FEDEX                                | 12-Mar-08    | 47             | 37                  | 944,847  | CHECK          |                     |                   |                  | 17-Mar-08 | 12                      | 54                   | 24-Mar-08    | 7            | 31                    |
| 2,703    | FEDEX                                | 19-Mar-08    | 83             | 73                  | 946,298  | CHECK          |                     |                   |                  | 25-Mar-08 | 13                      | 485                  | 31-Mar-08    | 6            | 224                   |
| 2,704    | FERRELLS LAWN CARE                   | 8-Jan-08     | 2,331.00       | 2,331               | 928,285  | CHECK          |                     |                   |                  | 28-Mar-08 | 9                       | 658                  | 7-Apr-08     | 10           | 731                   |
| 2,705    | FIRE TEC INC                         | 23-Jan-08    | 367            | 367                 | 931,625  | CHECK          |                     |                   |                  | 17-Jan-08 | 6                       | 2,202                | 28-Jan-08    | 11           | 25,641                |
| 2,706    | FONTAINE TRUCK EQUIPMENT COMPANY INC | 28-Nov-07    | 189            | 189                 | 927,844  | CHECK          |                     |                   |                  | 29-Jan-08 | 6                       | 2,202                | 6-Feb-08     | 8            | 2,937                 |
| 2,707    | FOOTHILLS FARMERS COOP               | 13-Mar-08    | 157            | 157                 | 944,383  | CHECK          |                     |                   |                  | 16-Jan-08 | 49                      | 9,250                | 22-Jan-08    | 6            | 1,133                 |
| 2,708    | FRANKLIN FLOWER AND GIFT GALLERY     | 27-Feb-08    | 60             | 60                  | 944,386  | CHECK          |                     |                   |                  | 24-Mar-08 | 11                      | 1,729                | 31-Mar-08    | 7            | 1,100                 |
| 2,709    | FRANKLIN LIONS CLUB                  | 9-Jan-08     | 115            | 115                 | 929,303  | CHECK          |                     |                   |                  | 24-Mar-08 | 26                      | 1,550                | 31-Mar-08    | 7            | 417                   |
|          |                                      |              |                |                     |          |                |                     |                   |                  | 21-Jan-08 | 12                      | 1,380                | 30-Jan-08    | 9            | 1,035                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag           | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-----------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 2,710    | FYR EX EXTINGUISH SALES AND SERVICE I | 21-Feb-08    | 399            | 399                 | 942,669  | CHECK          | 20-Nov-07           | 20-Dec-07 | 12/05/07         | 14-Mar-08 | 22                    | 8,788                | 21-Mar-08    | 7            | 2,796                 |
| 2,711    | Faircloth, Morris G                   | 18-Jan-08    | 1,124.13       | 843                 | 41,242   | Direct Deposit | 4-Dec-07            | 4-Jan-08  | 12/19/07         | 22-Jan-08 | 4                     | 3,372                | 23-Jan-08    | 1            | 843                   |
| 2,712    | Faircloth, Morris G                   | 20-Mar-08    | 2,451.49       | 1,907               | 43,317   | Direct Deposit | 4-Dec-07            | 4-Jan-08  | 12/19/07         | 24-Mar-08 | 4                     | 7,629                | 25-Mar-08    | 1            | 1,907                 |
| 2,713    | GE CAPITAL FINANCIAL - PCARD          | 31-Oct-07    | 573,738.89     | (263)               | 34,028   | WIRE           | 22-Dec-07           | 22-Jan-08 | 01/06/08         | 1-Jan-08  | 62                    | (16,314)             | 1-Jan-08     | 0            | -                     |
| 2,714    | GE CAPITAL FINANCIAL - PCARD          | 30-Nov-07    | 613,057.55     | (256)               | 34,153   | WIRE           | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 1-Jan-08  | 32                    | (8,207)              | 1-Jan-08     | 0            | -                     |
| 2,715    | GE CAPITAL FINANCIAL - PCARD          | 31-Dec-07    | 576,220.80     | (6)                 | 34,401   | WIRE           | 4-Jan-08            | 4-Feb-08  | 01/19/08         | 1-Feb-08  | 32                    | (188)                | 1-Feb-08     | 0            | -                     |
| 2,716    | GE CAPITAL FINANCIAL - PCARD          | 1-Feb-08     | 522,782.98     | 10,747              | 34,610   | WIRE           | 4-Jan-08            | 4-Feb-08  | 01/19/08         | 23-Jan-08 | (9)                   | (96,727)             | 23-Jan-08    | 0            | -                     |
| 2,717    | GE CAPITAL FINANCIAL - PCARD          | 4-Mar-08     | 650,168.75     | 19,806              | 34,853   | WIRE           | 4-Jan-08            | 4-Feb-08  | 01/19/08         | 1-Mar-08  | (3)                   | (59,419)             | 1-Mar-08     | 0            | -                     |
| 2,718    | GE CAPITAL FINANCIAL - PCARD          | 1-Apr-08     | 490,004.89     | 11,695              | 34,986   | WIRE           | 20-Jan-08           | 20-Feb-08 | 02/04/08         | 24-Mar-08 | (8)                   | (93,557)             | 24-Mar-08    | 0            | -                     |
| 2,719    | GE CAPITAL FLEET SERVICES             | 2-Jan-08     | 1,442,638.57   | 54,512              | 34,409   | WIRE           | 11-Feb-08           | 11-Mar-08 | 02/25/08         | 1-Jan-08  | (1)                   | (54,512)             | 1-Jan-08     | 0            | -                     |
| 2,720    | GE CAPITAL FLEET SERVICES             | 1-Feb-08     | 1,495,890.47   | 61,801              | 34,576   | WIRE           | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 1-Feb-08  | -                     | 0                    | 1-Feb-08     | 0            | -                     |
| 2,721    | GE CAPITAL FLEET SERVICES             | 3-Mar-08     | 1,473,686.66   | 53,241              | 34,854   | WIRE           | 20-Nov-07           | 20-Dec-07 | 12/05/07         | 1-Mar-08  | (2)                   | (106,481)            | 1-Mar-08     | 0            | -                     |
| 2,722    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 20-Dec-07    | 33             | 33                  | 924,909  | CHECK          | 4-Dec-07            | 4-Jan-08  | 12/19/07         | 7-Jan-08  | 33                    | 1,097                | 11-Jan-08    | 4            | 133                   |
| 2,723    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 4-Jan-08     | 33             | 33                  | 927,852  | CHECK          | 4-Dec-07            | 4-Jan-08  | 12/19/07         | 16-Jan-08 | 28                    | 931                  | 25-Jan-08    | 9            | 299                   |
| 2,724    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 4-Jan-08     | 29             | 29                  | 927,852  | CHECK          | 22-Dec-07           | 22-Jan-08 | 01/06/08         | 16-Jan-08 | 28                    | 812                  | 25-Jan-08    | 9            | 261                   |
| 2,725    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 22-Jan-08    | 33             | 33                  | 931,971  | CHECK          | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 24                    | 799                  | 7-Feb-08     | 8            | 266                   |
| 2,726    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 21-Jan-08    | 25             | 25                  | 931,971  | CHECK          | 4-Jan-08            | 4-Feb-08  | 01/19/08         | 30-Jan-08 | 25                    | 634                  | 7-Feb-08     | 8            | 203                   |
| 2,727    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 4-Feb-08     | 27             | 27                  | 934,646  | CHECK          | 4-Jan-08            | 4-Feb-08  | 01/19/08         | 12-Feb-08 | 24                    | 653                  | 21-Feb-08    | 9            | 245                   |
| 2,728    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 4-Feb-08     | 32             | 32                  | 934,646  | CHECK          | 20-Jan-08           | 20-Feb-08 | 02/04/08         | 12-Feb-08 | 24                    | 772                  | 21-Feb-08    | 9            | 289                   |
| 2,729    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 20-Feb-08    | 16             | 16                  | 938,017  | CHECK          | 20-Jan-08           | 20-Feb-08 | 02/04/08         | 26-Feb-08 | 22                    | 353                  | 5-Mar-08     | 8            | 128                   |
| 2,730    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 20-Feb-08    | 33             | 33                  | 939,931  | CHECK          | 6-Feb-08            | 6-Mar-08  | 02/20/08         | 3-Mar-08  | 28                    | 919                  | 12-Mar-08    | 9            | 295                   |
| 2,731    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 6-Mar-08     | 71             | 71                  | 943,021  | CHECK          | 11-Feb-08           | 11-Mar-08 | 02/25/08         | 17-Mar-08 | 26                    | 1,855                | 24-Mar-08    | 7            | 499                   |
| 2,732    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 6-Mar-08     | 27             | 27                  | 943,021  | CHECK          | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 17-Mar-08 | 22                    | 773                  | 26-Mar-08    | 8            | 186                   |
| 2,733    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 11-Mar-08    | 35             | 35                  | 943,403  | CHECK          | 17-Mar-08           | 17-Apr-08 |                  | 18-Mar-08 | 22                    | 773                  | 26-Mar-08    | 8            | 281                   |
| 2,734    | GIBSON ELECTRIC MEMBERSHIP CORPORAT   | 24-Mar-08    | 18             | 18                  | 946,310  | CHECK          | 11-Jan-08           | 11-Mar-08 | 02/25/08         | 28-Mar-08 | 19                    | 337                  | 4-Apr-08     | 7            | 124                   |
| 2,735    | GIRLS INCORPORATED                    | 9-Jan-08     | 500            | 500                 | 926,185  | CHECK          | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 11-Jan-08 | 2                     | 1,000                | 6-Feb-08     | 26           | 13,000                |
| 2,736    | GPM EQUIPMENT SALES INC               | 18-Dec-07    | 848            | 848                 | 926,859  | CHECK          | 19-Nov-07           | 19-Dec-07 | 12/04/07         | 14-Jan-08 | 27                    | 22,885               | 30-Jan-08    | 16           | 13,562                |
| 2,737    | GPM EQUIPMENT SALES INC               | 17-Jan-08    | 724            | 724                 | 934,267  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 11-Feb-08 | 25                    | 18,100               | 27-Feb-08    | 16           | 11,584                |
| 2,738    | GPM EQUIPMENT SALES INC               | 18-Feb-08    | 308            | 308                 | 942,674  | CHECK          | 26-Nov-07           | 26-Dec-07 | 12/11/07         | 14-Mar-08 | 25                    | 7,696                | 21-Mar-08    | 7            | 2,155                 |
| 2,739    | GPM EQUIPMENT SALES INC               | 18-Feb-08    | 757            | 757                 | 942,674  | CHECK          | 14-Dec-07           | 14-Jan-08 | 12/29/07         | 14-Mar-08 | 25                    | 18,920               | 21-Mar-08    | 7            | 5,298                 |
| 2,740    | GREATER COLUMBUS HOME BUILDERS ASSO   | 3-Jan-08     | 3,500.00       | 3,500               | 931,640  | CHECK          | 16-Jan-08           | 16-Feb-08 | 01/19/08         | 29-Jan-08 | 26                    | 91,000               | 8-Feb-08     | 10           | 35,000                |
| 2,741    | GREENE COUNTY PARTNERSHIP INC         | 1-Jan-08     | 2,275.00       | 2,275               | 927,857  | CHECK          | 17-Nov-07           | 17-Dec-07 | 12/02/07         | 16-Jan-08 | 15                    | 34,125               | 24-Jan-08    | 8            | 18,200                |
| 2,742    | GREENEVILLE LIGHT AND POWER SYSTEM    | 17-Dec-07    | 23             | 23                  | 924,914  | CHECK          | 19-Nov-07           | 19-Dec-07 | 12/04/07         | 7-Jan-08  | 36                    | 828                  | 14-Jan-08    | 7            | 161                   |
| 2,743    | GREENEVILLE LIGHT AND POWER SYSTEM    | 19-Dec-07    | 16             | 16                  | 924,914  | CHECK          | 18-Nov-07           | 18-Dec-07 | 12/03/07         | 7-Jan-08  | 34                    | 544                  | 14-Jan-08    | 7            | 112                   |
| 2,744    | GREENEVILLE LIGHT AND POWER SYSTEM    | 18-Dec-07    | 25             | 25                  | 924,914  | CHECK          | 26-Nov-07           | 26-Dec-07 | 12/11/07         | 14-Jan-08 | 35                    | 875                  | 14-Jan-08    | 7            | 175                   |
| 2,745    | GREENEVILLE LIGHT AND POWER SYSTEM    | 26-Dec-07    | 19             | 19                  | 926,863  | CHECK          | 8-Dec-07            | 8-Jan-08  | 12/23/07         | 14-Jan-08 | 26                    | 546                  | 28-Jan-08    | 10           | 210                   |
| 2,746    | GREENEVILLE LIGHT AND POWER SYSTEM    | 8-Jan-08     | 21             | 21                  | 928,908  | CHECK          | 11-Dec-07           | 11-Jan-08 | 12/26/07         | 23-Jan-08 | 28                    | 980                  | 31-Jan-08    | 8            | 280                   |
| 2,747    | GREENEVILLE LIGHT AND POWER SYSTEM    | 11-Jan-08    | 35             | 35                  | 929,943  | CHECK          | 14-Dec-07           | 14-Jan-08 | 12/29/07         | 23-Jan-08 | 25                    | 5,500                | 31-Jan-08    | 8            | 1,760                 |
| 2,748    | GREENEVILLE LIGHT AND POWER SYSTEM    | 14-Jan-08    | 220            | 220                 | 929,943  | CHECK          | 14-Dec-07           | 14-Jan-08 | 12/29/07         | 23-Jan-08 | 25                    | 650                  | 31-Jan-08    | 8            | 208                   |
| 2,749    | GREENEVILLE LIGHT AND POWER SYSTEM    | 14-Jan-08    | 26             | 26                  | 929,943  | CHECK          | 16-Dec-07           | 16-Jan-08 | 01/01/08         | 30-Jan-08 | 30                    | 660                  | 11-Feb-08    | 12           | 264                   |
| 2,750    | GREENEVILLE LIGHT AND POWER SYSTEM    | 16-Jan-08    | 22             | 22                  | 931,975  | CHECK          | 17-Dec-07           | 17-Jan-08 | 01/02/08         | 30-Jan-08 | 29                    | 725                  | 11-Feb-08    | 12           | 300                   |
| 2,751    | GREENEVILLE LIGHT AND POWER SYSTEM    | 17-Jan-08    | 25             | 25                  | 931,975  | CHECK          | 18-Dec-07           | 18-Jan-08 |                  | 30-Jan-08 | 28                    | 448                  | 11-Feb-08    | 12           | 192                   |
| 2,752    | GREENEVILLE LIGHT AND POWER SYSTEM    | 18-Jan-08    | 16             | 16                  | 931,975  | CHECK          |                     |           |                  |           |                       |                      |              |              |                       |

Atmos Energy Corporation-Tennessee  
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For Test Year Ended June 30, 2008

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| Line No. | Vendor                             | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type | Service Period |           | Midpoint Service | Date Paid | Payment lag      | Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|--------------|----------------|---------------------|---------|--------------|----------------|-----------|------------------|-----------|------------------|-------------|--------------|--------------|-----------------------|
|          |                                    |              |                |                     |         |              | From           | To        |                  |           |                  |             |              |              |                       |
|          | a                                  | b            | c              | d                   | e       | f            | h              | i         | j                | k         | l = k - (j or b) | m = (f * j) |              |              |                       |
| 2,753    | GREENEVILLE LIGHT AND POWER SYSTEM | 23-Jan-08    | 20             | 20                  | 932,433 | CHECK        | 23-Dec-07      | 23-Jan-08 | 01/07/08         | 1-Feb-08  | 25               | 497         | 11-Feb-08    | 10           | 199                   |
| 2,754    | GREENEVILLE LIGHT AND POWER SYSTEM | 6-Feb-08     | 20             | 20                  | 933,418 | CHECK        | 6-Jan-08       | 6-Feb-08  | 01/21/08         | 6-Feb-08  | 16               | 320         | 13-Feb-08    | 7            | 140                   |
| 2,755    | GREENEVILLE LIGHT AND POWER SYSTEM | 6-Feb-08     | 22             | 22                  | 933,418 | CHECK        | 6-Jan-08       | 6-Feb-08  | 01/21/08         | 6-Feb-08  | 16               | 352         | 13-Feb-08    | 7            | 154                   |
| 2,756    | GREENEVILLE LIGHT AND POWER SYSTEM | 7-Feb-08     | 21             | 21                  | 936,352 | CHECK        | 7-Jan-08       | 7-Feb-08  | 01/22/08         | 19-Feb-08 | 28               | 588         | 27-Feb-08    | 8            | 168                   |
| 2,757    | GREENEVILLE LIGHT AND POWER SYSTEM | 13-Feb-08    | 20             | 20                  | 937,556 | CHECK        | 13-Jan-08      | 13-Feb-08 | 01/28/08         | 25-Feb-08 | 28               | 557         | 4-Mar-08     | 8            | 159                   |
| 2,758    | GREENEVILLE LIGHT AND POWER SYSTEM | 13-Feb-08    | 249            | 249                 | 937,556 | CHECK        | 13-Jan-08      | 13-Feb-08 | 01/28/08         | 25-Feb-08 | 28               | 6,972       | 4-Mar-08     | 8            | 1,992                 |
| 2,759    | GREENEVILLE LIGHT AND POWER SYSTEM | 13-Feb-08    | 23             | 23                  | 937,556 | CHECK        | 13-Jan-08      | 13-Feb-08 | 01/28/08         | 25-Feb-08 | 28               | 645         | 4-Mar-08     | 8            | 184                   |
| 2,760    | GREENEVILLE LIGHT AND POWER SYSTEM | 13-Feb-08    | 32             | 32                  | 937,556 | CHECK        | 13-Jan-08      | 13-Feb-08 | 01/28/08         | 25-Feb-08 | 28               | 896         | 4-Mar-08     | 8            | 256                   |
| 2,761    | GREENEVILLE LIGHT AND POWER SYSTEM | 12-Feb-08    | 35             | 35                  | 937,556 | CHECK        | 12-Jan-08      | 12-Feb-08 | 01/27/08         | 25-Feb-08 | 29               | 1,015       | 4-Mar-08     | 8            | 280                   |
| 2,762    | GREENEVILLE LIGHT AND POWER SYSTEM | 15-Feb-08    | 2,305.00       | 2,305               | 938,025 | CHECK        | 15-Jan-08      | 15-Feb-08 | 01/30/08         | 26-Feb-08 | 27               | 62,235      | 4-Mar-08     | 7            | 16,135                |
| 2,763    | GREENEVILLE LIGHT AND POWER SYSTEM | 18-Feb-08    | 25             | 25                  | 938,025 | CHECK        | 18-Jan-08      | 18-Feb-08 | 02/02/08         | 26-Feb-08 | 24               | 600         | 4-Mar-08     | 7            | 175                   |
| 2,764    | GREENEVILLE LIGHT AND POWER SYSTEM | 23-Feb-08    | 19             | 19                  | 940,669 | CHECK        | 23-Jan-08      | 23-Feb-08 | 02/07/08         | 5-Mar-08  | 27               | 513         | 12-Mar-08    | 7            | 133                   |
| 2,765    | GREENEVILLE LIGHT AND POWER SYSTEM | 1-Mar-08     | 26             | 26                  | 942,373 | CHECK        | 1-Feb-08       | 1-Mar-08  | 02/15/08         | 13-Mar-08 | 27               | 708         | 20-Mar-08    | 7            | 184                   |
| 2,766    | GREENEVILLE LIGHT AND POWER SYSTEM | 7-Mar-08     | 21             | 21                  | 943,410 | CHECK        | 7-Feb-08       | 7-Mar-08  | 02/21/08         | 18-Mar-08 | 26               | 546         | 26-Mar-08    | 8            | 168                   |
| 2,767    | GREENEVILLE LIGHT AND POWER SYSTEM | 12-Mar-08    | 35             | 35                  | 945,232 | CHECK        | 12-Feb-08      | 12-Mar-08 | 02/26/08         | 26-Mar-08 | 29               | 1,015       | 3-Apr-08     | 8            | 280                   |
| 2,768    | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Mar-08    | 238            | 238                 | 945,232 | CHECK        | 14-Feb-08      | 14-Mar-08 | 02/28/08         | 26-Mar-08 | 27               | 6,426       | 3-Apr-08     | 8            | 1,904                 |
| 2,769    | GREENEVILLE LIGHT AND POWER SYSTEM | 17-Mar-08    | 25             | 25                  | 945,232 | CHECK        | 17-Feb-08      | 17-Mar-08 | 03/02/08         | 26-Mar-08 | 24               | 600         | 3-Apr-08     | 8            | 200                   |
| 2,770    | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Mar-08    | 22             | 22                  | 945,232 | CHECK        | 14-Feb-08      | 14-Mar-08 | 02/28/08         | 26-Mar-08 | 27               | 594         | 3-Apr-08     | 8            | 176                   |
| 2,771    | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Mar-08    | 34             | 34                  | 945,232 | CHECK        | 14-Feb-08      | 14-Mar-08 | 02/28/08         | 26-Mar-08 | 27               | 918         | 3-Apr-08     | 8            | 272                   |
| 2,772    | GREENEVILLE LIGHT AND POWER SYSTEM | 14-Mar-08    | 20             | 20                  | 945,232 | CHECK        | 14-Feb-08      | 14-Mar-08 | 02/28/08         | 26-Mar-08 | 27               | 540         | 3-Apr-08     | 8            | 160                   |
| 2,773    | GREENEVILLE SUN                    | 1-Feb-08     | 58             | 58                  | 938,026 | CHECK        | 31-Jan-08      | 29-Feb-08 | 02/14/08         | 26-Feb-08 | 25               | 1,450       | 10-Mar-08    | 13           | 754                   |
| 2,774    | GREENEVILLE SUN                    | 29-Feb-08    | 157            | 157                 | 942,678 | CHECK        | 31-Jan-08      | 29-Feb-08 | 02/14/08         | 14-Mar-08 | 29               | 4,564       | 19-Mar-08    | 5            | 787                   |
| 2,775    | GREENEVILLE WATER COMMISSION OF TN | 7-Jan-08     | 11             | 11                  | 928,292 | CHECK        | 7-Dec-07       | 7-Jan-08  | 12/22/07         | 17-Jan-08 | 26               | 279         | 24-Jan-08    | 7            | 75                    |
| 2,776    | GREENEVILLE WATER COMMISSION OF TN | 6-Feb-08     | 13             | 13                  | 936,353 | CHECK        | 6-Jan-08       | 6-Feb-08  | 01/21/08         | 19-Feb-08 | 29               | 369         | 27-Feb-08    | 8            | 102                   |
| 2,777    | GREENEVILLE WATER COMMISSION OF TN | 5-Mar-08     | 13             | 13                  | 943,411 | CHECK        | 5-Feb-08       | 5-Mar-08  | 02/19/08         | 18-Mar-08 | 28               | 356         | 26-Mar-08    | 8            | 102                   |
| 2,778    | GREENWOOD UTILITIES                | 12-Feb-08    | 15             | 15                  | 936,355 | CHECK        | 12-Jan-08      | 12-Feb-08 | 01/27/08         | 19-Feb-08 | 23               | 349         | 27-Feb-08    | 8            | 122                   |
| 2,779    | George, Mat F                      | 11-Jan-08    | 56             | 56                  | 926,852 | CHECK        | 14-Jan-08      | 14-Feb-08 | 01/27/08         | 14-Jan-08 | 3                | 167         | 24-Jan-08    | 10           | 556                   |
| 2,780    | HABITAT FOR HUMANITY               | 7-Feb-08     | 200            | 200                 | 935,071 | CHECK        | 13-Feb-08      | 13-Feb-08 | 02/14/08         | 13-Feb-08 | 6                | 1,200       | 21-Feb-08    | 8            | 1,600                 |
| 2,781    | HAGEMEYER NORTH AMERICA INC        | 12-Dec-07    | 208            | 208                 | 926,309 | CHECK        | 11-Jan-08      | 11-Jan-08 | 11-Jan-08        | 11-Jan-08 | 30               | 6,238       | 22-Jan-08    | 11           | 2,287                 |
| 2,782    | HAGEMEYER NORTH AMERICA INC        | 12-Dec-07    | 41             | 41                  | 926,309 | CHECK        | 11-Jan-08      | 11-Jan-08 | 11-Jan-08        | 11-Jan-08 | 30               | 1,240       | 22-Jan-08    | 11           | 455                   |
| 2,783    | HAGEMEYER NORTH AMERICA INC        | 13-Dec-07    | 63             | 63                  | 926,309 | CHECK        | 6-Jan-08       | 6-Feb-08  | 01/21/08         | 19-Feb-08 | 29               | 369         | 27-Feb-08    | 8            | 102                   |
| 2,784    | HAGEMEYER NORTH AMERICA INC        | 13-Dec-07    | 894            | 894                 | 926,309 | CHECK        | 5-Feb-08       | 5-Mar-08  | 02/19/08         | 18-Mar-08 | 28               | 356         | 26-Mar-08    | 8            | 102                   |
| 2,785    | HAGEMEYER NORTH AMERICA INC        | 15-Dec-07    | 36             | 36                  | 926,309 | CHECK        | 12-Jan-08      | 12-Feb-08 | 01/27/08         | 19-Feb-08 | 23               | 349         | 27-Feb-08    | 8            | 122                   |
| 2,786    | HAGEMEYER NORTH AMERICA INC        | 14-Dec-07    | 84             | 84                  | 927,861 | CHECK        | 14-Jan-08      | 14-Feb-08 | 01/27/08         | 14-Jan-08 | 3                | 167         | 24-Jan-08    | 10           | 556                   |
| 2,787    | HAGEMEYER NORTH AMERICA INC        | 14-Jan-08    | 19             | 19                  | 933,964 | CHECK        | 13-Feb-08      | 13-Feb-08 | 02/14/08         | 13-Feb-08 | 6                | 1,200       | 21-Feb-08    | 8            | 1,600                 |
| 2,788    | HAGEMEYER NORTH AMERICA INC        | 18-Jan-08    | 29             | 29                  | 934,656 | CHECK        | 11-Jan-08      | 11-Jan-08 | 11-Jan-08        | 11-Jan-08 | 30               | 6,238       | 22-Jan-08    | 11           | 2,287                 |
| 2,789    | HAGEMEYER NORTH AMERICA INC        | 24-Jan-08    | 42             | 42                  | 935,959 | CHECK        | 6-Jan-08       | 6-Feb-08  | 01/21/08         | 19-Feb-08 | 29               | 369         | 27-Feb-08    | 8            | 102                   |
| 2,790    | HAGEMEYER NORTH AMERICA INC        | 24-Jan-08    | 49             | 49                  | 935,959 | CHECK        | 5-Feb-08       | 5-Mar-08  | 02/19/08         | 18-Mar-08 | 28               | 356         | 26-Mar-08    | 8            | 102                   |
| 2,791    | HAGEMEYER NORTH AMERICA INC        | 23-Jan-08    | 136            | 136                 | 935,959 | CHECK        | 12-Jan-08      | 12-Feb-08 | 01/27/08         | 19-Feb-08 | 23               | 349         | 27-Feb-08    | 8            | 122                   |
| 2,792    | HAGEMEYER NORTH AMERICA INC        | 31-Jan-08    | 19             | 19                  | 937,566 | CHECK        | 14-Jan-08      | 14-Feb-08 | 01/27/08         | 14-Jan-08 | 3                | 167         | 24-Jan-08    | 10           | 556                   |
| 2,793    | HAGEMEYER NORTH AMERICA INC        | 31-Jan-08    | 7              | 7                   | 937,566 | CHECK        | 13-Feb-08      | 13-Feb-08 | 02/14/08         | 13-Feb-08 | 6                | 1,200       | 21-Feb-08    | 8            | 1,600                 |
| 2,794    | HAGEMEYER NORTH AMERICA INC        | 4-Feb-08     | 15             | 15                  | 939,631 | CHECK        | 11-Jan-08      | 11-Jan-08 | 11-Jan-08        | 11-Jan-08 | 30               | 6,238       | 22-Jan-08    | 11           | 2,287                 |
| 2,795    | HAGEMEYER NORTH AMERICA INC        | 5-Feb-08     | 867            | 867                 | 939,947 | CHECK        | 6-Jan-08       | 6-Feb-08  | 01/21/08         | 19-Feb-08 | 29               | 369         | 27-Feb-08    | 8            | 102                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
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| Line No. | Vendor                                | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (q or b)</i> | <i>m = (r or d)</i>  |              |              |                       |
| 2,796    | HAGEMEYER NORTH AMERICA INC           | 11-Feb-08    | 177            | 177                 | 941,192  | CHECK          |                     |                   |                  | 7-Mar-08  | 25                      | 4,418                | 14-Mar-08    | 7            | 1,237                 |
| 2,797    | HAGEMEYER NORTH AMERICA INC           | 12-Feb-08    | 69             | 69                  | 941,485  | CHECK          |                     |                   |                  | 10-Mar-08 | 27                      | 1,870                | 17-Mar-08    | 7            | 485                   |
| 2,798    | HAGEMEYER NORTH AMERICA INC           | 13-Feb-08    | 17             | 17                  | 941,485  | CHECK          |                     |                   |                  | 10-Mar-08 | 26                      | 433                  | 17-Mar-08    | 7            | 117                   |
| 2,799    | HAGEMEYER NORTH AMERICA INC           | 12-Feb-08    | 123            | 123                 | 941,485  | CHECK          |                     |                   |                  | 10-Mar-08 | 27                      | 3,309                | 17-Mar-08    | 7            | 858                   |
| 2,800    | HAGEMEYER NORTH AMERICA INC           | 12-Feb-08    | 18             | 18                  | 941,485  | CHECK          |                     |                   |                  | 10-Mar-08 | 27                      | 476                  | 17-Mar-08    | 7            | 123                   |
| 2,801    | HAGEMEYER NORTH AMERICA INC           | 12-Feb-08    | 366            | 366                 | 941,485  | CHECK          |                     |                   |                  | 10-Mar-08 | 27                      | 9,882                | 17-Mar-08    | 7            | 2,562                 |
| 2,802    | HAGEMEYER NORTH AMERICA INC           | 28-Jan-08    | 36             | 36                  | 944,408  | CHECK          |                     |                   |                  | 13-Mar-08 | 49                      | 1,753                | 24-Mar-08    | 11           | 394                   |
| 2,803    | HAGEMEYER NORTH AMERICA INC           | 28-Feb-08    | 16             | 16                  | 944,408  | CHECK          |                     |                   |                  | 24-Mar-08 | 25                      | 391                  | 31-Mar-08    | 7            | 109                   |
| 2,804    | HAGEMEYER NORTH AMERICA INC           | 25-Feb-08    | 268            | 268                 | 944,408  | CHECK          |                     |                   |                  | 24-Mar-08 | 28                      | 7,509                | 31-Mar-08    | 7            | 1,877                 |
| 2,805    | HANKINS PROPERTIES                    | 1-Jan-08     | 2,000.00       | 2,000               | 40,890   | Direct Deposit |                     |                   |                  | 8-Jan-08  | 7                       | 14,000               | 9-Jan-08     | 1            | 2,000                 |
| 2,806    | HANKINS PROPERTIES                    | 1-Feb-08     | 2,000.00       | 2,000               | 41,672   | Direct Deposit |                     |                   |                  | 1-Feb-08  | -                       | 0                    | 5-Feb-08     | 4            | 8,000                 |
| 2,807    | HANKINS PROPERTIES                    | 1-Mar-08     | 2,000.00       | 2,000               | 42,567   | Direct Deposit |                     |                   |                  | 3-Mar-08  | 2                       | 4,000                | 4-Mar-08     | 1            | 2,000                 |
| 2,808    | HARWELL DAVID                         | 25-Jan-08    | 5,500.00       | 5,500               | 932,672  | CHECK          |                     |                   |                  | 4-Feb-08  | 10                      | 55,000               | 12-Feb-08    | 8            | 44,000                |
| 2,809    | HASLER FINANCIAL SERVICES LLC         | 9-Dec-07     | 262            | 262                 | 924,925  | CHECK          |                     |                   |                  | 7-Jan-08  | 29                      | 7,604                | 14-Jan-08    | 7            | 1,835                 |
| 2,810    | HEATH CONSULTANTS INC                 | 17-Dec-07    | 172            | 172                 | 926,312  | CHECK          |                     |                   |                  | 11-Jan-08 | 25                      | 4,293                | 23-Jan-08    | 12           | 2,061                 |
| 2,811    | HEATH CONSULTANTS INC                 | 2-Jan-08     | 170            | 170                 | 931,037  | CHECK          |                     |                   |                  | 28-Jan-08 | 26                      | 4,409                | 4-Feb-08     | 7            | 1,187                 |
| 2,812    | HENSLEY SHEET METAL                   | 4-Mar-08     | 120            | 120                 | 942,686  | CHECK          |                     |                   |                  | 14-Mar-08 | 10                      | 1,200                | 24-Mar-08    | 10           | 1,200                 |
| 2,813    | HOLIDAY INN                           | 7-Dec-07     | 3,611.05       | 2,111               | 925,369  | CHECK          |                     |                   |                  | 8-Jan-08  | 32                      | 67,554               | 17-Jan-08    | 9            | 18,999                |
| 2,814    | HOLSTON ELECTRIC COOPERATIVE INC      | 15-Jan-08    | 18             | 18                  | 929,955  | CHECK          | 15-Dec-07           | 15-Jan-08         | 12/30/07         | 23-Jan-08 | 24                      | 438                  | 1-Feb-08     | 9            | 164                   |
| 2,815    | HOLSTON ELECTRIC COOPERATIVE INC      | 15-Feb-08    | 18             | 18                  | 936,728  | CHECK          | 15-Jan-08           | 15-Feb-08         | 01/30/08         | 20-Feb-08 | 21                      | 388                  | 29-Feb-08    | 9            | 166                   |
| 2,816    | HOLSTON ELECTRIC COOPERATIVE INC      | 17-Mar-08    | 18             | 18                  | 944,882  | CHECK          | 17-Feb-08           | 17-Mar-08         | 03/02/08         | 25-Mar-08 | 23                      | 406                  | 2-Apr-08     | 8            | 141                   |
| 2,817    | HOLSTON GASES INC                     | 30-Nov-07    | 109            | 109                 | 924,263  | CHECK          |                     |                   |                  | 3-Jan-08  | 34                      | 3,691                | 14-Jan-08    | 11           | 1,194                 |
| 2,818    | HOLSTON GASES INC                     | 31-Dec-07    | 109            | 109                 | 930,693  | CHECK          |                     |                   |                  | 25-Jan-08 | 25                      | 2,714                | 4-Feb-08     | 10           | 1,086                 |
| 2,819    | HOLSTON GASES INC                     | 18-Jan-08    | 268            | 268                 | 934,669  | CHECK          |                     |                   |                  | 12-Feb-08 | 25                      | 6,700                | 19-Feb-08    | 7            | 1,876                 |
| 2,820    | HOLSTON GASES INC                     | 31-Jan-08    | 21             | 21                  | 937,582  | CHECK          |                     |                   |                  | 25-Feb-08 | 25                      | 535                  | 3-Mar-08     | 7            | 150                   |
| 2,821    | HOLSTON GASES INC                     | 31-Jan-08    | 109            | 109                 | 937,582  | CHECK          |                     |                   |                  | 25-Feb-08 | 25                      | 2,714                | 3-Mar-08     | 7            | 760                   |
| 2,822    | HOLSTON GASES INC                     | 29-Feb-08    | 109            | 109                 | 944,883  | CHECK          |                     |                   |                  | 25-Mar-08 | 25                      | 2,714                | 31-Mar-08    | 6            | 651                   |
| 2,823    | HOLSTON GASES INC                     | 29-Feb-08    | 21             | 21                  | 946,327  | CHECK          |                     |                   |                  | 28-Mar-08 | 28                      | 599                  | 7-Apr-08     | 10           | 214                   |
| 2,824    | HOLSTON MEDICAL GROUP                 | 31-Jan-08    | 54             | 54                  | 934,670  | CHECK          |                     |                   |                  | 12-Feb-08 | 12                      | 648                  | 20-Feb-08    | 8            | 432                   |
| 2,825    | HOME BUILDERS ASSN OF MIDDLE TENNESSE | 1-Mar-08     | 475            | 475                 | 941,196  | CHECK          |                     |                   |                  | 7-Mar-08  | 6                       | 2,850                | 24-Mar-08    | 17           | 8,075                 |
| 2,826    | HOME BUILDERS ASSN OF MIDDLE TENNESSE | 4-Mar-08     | 400            | 400                 | 944,422  | CHECK          |                     |                   |                  | 24-Mar-08 | 20                      | 8,000                | 7-Apr-08     | 14           | 5,600                 |
| 2,827    | HOME BUILDERS ASSOCIATION             | 31-Oct-07    | 50             | 50                  | 946,619  | CHECK          |                     |                   |                  | 31-Mar-08 | 152                     | 7,600                | 7-Apr-08     | 7            | 350                   |
| 2,828    | HUNT FRED B JR                        | 1-Jan-08     | 2,500.00       | 2,083               | 924,048  | CHECK          |                     |                   |                  | 2-Jan-08  | 1                       | 2,083                | 9-Jan-08     | 7            | 14,583                |
| 2,829    | HUNT FRED B JR                        | 1-Feb-08     | 2,500.00       | 2,083               | 932,452  | CHECK          |                     |                   |                  | 1-Feb-08  | -                       | 0                    | 8-Feb-08     | 7            | 14,583                |
| 2,830    | HUNT FRED B JR                        | 1-Mar-08     | 2,500.00       | 2,083               | 939,970  | CHECK          |                     |                   |                  | 3-Mar-08  | 2                       | 4,167                | 10-Mar-08    | 7            | 14,583                |
| 2,831    | Hann, Marsha K                        | 7-Jan-08     | 1,171.21       | 387                 | 40,923   | Direct Deposit |                     |                   |                  | 9-Jan-08  | 2                       | 773                  | 28-Jan-08    | 1            | 387                   |
| 2,832    | Hay, Kenny A                          | 24-Jan-08    | 284            | 284                 | 41,407   | Direct Deposit |                     |                   |                  | 25-Jan-08 | 1                       | 284                  | 18-Jan-08    | 3            | 851                   |
| 2,833    | Hayes, Dan H                          | 3-Jan-08     | 47             | 3                   | 924,926  | CHECK          |                     |                   |                  | 7-Jan-08  | 4                       | 11                   | 18-Jan-08    | 11           | 31                    |
| 2,834    | Hayes, Dan H                          | 22-Feb-08    | 46             | 46                  | 938,038  | CHECK          |                     |                   |                  | 26-Feb-08 | 4                       | 184                  | 6-Mar-08     | 9            | 414                   |
| 2,835    | Hendrix, Eileen                       | 3-Jan-08     | 388            | 388                 | 40,827   | Direct Deposit |                     |                   |                  | 4-Jan-08  | 1                       | 388                  | 6-Jan-08     | 2            | 777                   |
| 2,836    | Holt, James H III                     | 18-Jan-08    | 156            | 156                 | 41,257   | Direct Deposit |                     |                   |                  | 22-Jan-08 | 4                       | 623                  | 23-Jan-08    | 1            | 156                   |
| 2,837    | Hood, Linda M                         | 22-Jan-08    | 182            | 135                 | 41,326   | Direct Deposit |                     |                   |                  | 23-Jan-08 | 1                       | 135                  | 24-Jan-08    | 1            | 135                   |
| 2,838    | Hood, Linda M                         | 19-Feb-08    | 39             | 39                  | 42,231   | Direct Deposit |                     |                   |                  | 20-Feb-08 | 1                       | 39                   | 21-Feb-08    | 1            | 39                    |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                           | Invoice Date | Invoice Amount | Division | 083 Amount | Check #        | Payment Type | Service Period |           | Midpoint Service | Date Paid | Payment lag | Payment m=(f/g) | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|--------------|----------------|----------|------------|----------------|--------------|----------------|-----------|------------------|-----------|-------------|-----------------|--------------|--------------|-----------------------|
|          |                                  |              |                |          |            |                |              | From           | To        |                  |           |             |                 |              |              |                       |
| 2,839    | Hood, Linda M                    | 13-Mar-08    | 2,756.98       | 512      | 43,135     | Direct Deposit |              |                |           |                  | 18-Mar-08 | 5           | 2,561           | 19-Mar-08    | 1            | 512                   |
| 2,840    | Hopson, Sherree J                | 27-Dec-07    | 102            | 53       | 924,267    | CHECK          |              |                |           |                  | 3-Jan-08  | 7           | 371             | 11-Jan-08    | 8            | 424                   |
| 2,841    | Hopson, Sherree J                | 22-Feb-08    | 488            | 229      | 938,047    | CHECK          |              |                |           |                  | 26-Feb-08 | 4           | 917             | 4-Mar-08     | 7            | 1,605                 |
| 2,842    | Hughes, John A                   | 16-Jan-08    | 122            | 58       | 41,146     | Direct Deposit |              |                |           |                  | 17-Jan-08 | 1           | 58              | 18-Jan-08    | 1            | 58                    |
| 2,843    | Hughes, John A                   | 11-Feb-08    | 1,206.01       | 223      | 42,004     | Direct Deposit |              |                |           |                  | 13-Feb-08 | 2           | 446             | 14-Feb-08    | 1            | 223                   |
| 2,844    | INDUSTRIAL TRAINING SERVICES INC | 1-Feb-08     | 371            | 371      | 935,986    | CHECK          |              |                |           |                  | 18-Feb-08 | 17          | 6,301           | 27-Feb-08    | 9            | 3,336                 |
| 2,845    | INFOSOURCE                       | 1-Jan-08     | 1,099.17       | 1,099    | 931,073    | CHECK          |              |                |           |                  | 28-Jan-08 | 27          | 29,678          | 25-Feb-08    | 28           | 30,777                |
| 2,846    | INFOSOURCE                       | 25-Jan-08    | 191            | 191      | 942,065    | CHECK          |              |                |           |                  | 12-Mar-08 | 47          | 8,986           | 31-Mar-08    | 19           | 3,633                 |
| 2,847    | IVENS CONSTRUCTION INC           | 1-Jan-08     | 2,333.00       | 2,333    | 924,945    | CHECK          |              |                |           |                  | 7-Jan-08  | 6           | 13,998          | 14-Jan-08    | 7            | 16,331                |
| 2,848    | IVENS CONSTRUCTION INC           | 1-Feb-08     | 2,333.00       | 2,333    | 932,456    | CHECK          |              |                |           |                  | 1-Feb-08  | -           | 0               | 11-Feb-08    | 10           | 23,330                |
| 2,849    | IVENS CONSTRUCTION INC           | 1-Mar-08     | 2,333.00       | 2,333    | 939,978    | CHECK          |              |                |           |                  | 3-Mar-08  | 2           | 4,666           | 10-Mar-08    | 7            | 16,331                |
| 2,850    | JAN PRO CLEANING SERVICES        | 1-Jan-08     | 325            | 325      | 927,880    | CHECK          |              |                |           |                  | 16-Jan-08 | 15          | 4,875           | 30-Jan-08    | 14           | 4,550                 |
| 2,851    | JAN PRO CLEANING SERVICES        | 1-Feb-08     | 325            | 325      | 935,093    | CHECK          |              |                |           |                  | 13-Feb-08 | 12          | 3,900           | 26-Feb-08    | 13           | 4,225                 |
| 2,852    | JAN PRO CLEANING SERVICES        | 1-Mar-08     | 325            | 325      | 945,258    | CHECK          |              |                |           |                  | 26-Mar-08 | 25          | 8,125           | 14-Apr-08    | 19           | 6,175                 |
| 2,853    | JOHNSON CITY CHEMICAL CO INC     | 17-Jan-08    | 110            | 110      | 934,307    | CHECK          |              |                |           |                  | 11-Feb-08 | 25          | 2,744           | 21-Feb-08    | 10           | 1,098                 |
| 2,854    | JOHNSON CITY POWER BOARD         | 4-Dec-07     | 24             | 24       | 924,948    | CHECK          |              | 4-Nov-07       | 4-Dec-07  | 11/19/07         | 7-Jan-08  | 49          | 1,175           | 14-Jan-08    | 7            | 168                   |
| 2,855    | JOHNSON CITY POWER BOARD         | 4-Dec-07     | 25             | 25       | 924,948    | CHECK          |              | 4-Nov-07       | 4-Dec-07  | 11/19/07         | 7-Jan-08  | 49          | 1,229           | 14-Jan-08    | 7            | 176                   |
| 2,856    | JOHNSON CITY POWER BOARD         | 10-Dec-07    | 55             | 55       | 926,897    | CHECK          |              | 10-Nov-07      | 10-Dec-07 | 11/25/07         | 14-Jan-08 | 50          | 2,728           | 23-Jan-08    | 9            | 491                   |
| 2,857    | JOHNSON CITY POWER BOARD         | 10-Dec-07    | 31             | 31       | 926,897    | CHECK          |              | 10-Nov-07      | 10-Dec-07 | 11/25/07         | 14-Jan-08 | 50          | 1,570           | 23-Jan-08    | 9            | 283                   |
| 2,858    | JOHNSON CITY POWER BOARD         | 18-Dec-07    | 27             | 27       | 928,313    | CHECK          |              | 18-Nov-07      | 18-Dec-07 | 12/03/07         | 17-Jan-08 | 45          | 1,212           | 24-Jan-08    | 7            | 189                   |
| 2,859    | JOHNSON CITY POWER BOARD         | 18-Dec-07    | 38             | 38       | 928,313    | CHECK          |              | 18-Nov-07      | 18-Dec-07 | 12/03/07         | 17-Jan-08 | 45          | 1,727           | 24-Jan-08    | 7            | 269                   |
| 2,860    | JOHNSON CITY POWER BOARD         | 20-Dec-07    | 28             | 28       | 930,228    | CHECK          |              | 20-Nov-07      | 20-Dec-07 | 12/05/07         | 24-Jan-08 | 50          | 1,394           | 31-Jan-08    | 7            | 195                   |
| 2,861    | JOHNSON CITY POWER BOARD         | 26-Dec-07    | 40             | 40       | 930,228    | CHECK          |              | 26-Nov-07      | 26-Dec-07 | 12/11/07         | 24-Jan-08 | 44          | 1,760           | 31-Jan-08    | 7            | 280                   |
| 2,862    | JOHNSON CITY POWER BOARD         | 19-Dec-07    | 1,318.88       | 1,319    | 930,228    | CHECK          |              | 19-Nov-07      | 19-Dec-07 | 12/04/07         | 24-Jan-08 | 51          | 67,263          | 31-Jan-08    | 7            | 9,232                 |
| 2,863    | JOHNSON CITY POWER BOARD         | 19-Dec-07    | 27             | 27       | 930,228    | CHECK          |              | 19-Nov-07      | 19-Dec-07 | 12/04/07         | 24-Jan-08 | 51          | 1,401           | 31-Jan-08    | 7            | 192                   |
| 2,864    | JOHNSON CITY POWER BOARD         | 20-Dec-07    | 27             | 27       | 930,228    | CHECK          |              | 20-Nov-07      | 20-Dec-07 | 12/05/07         | 24-Jan-08 | 50          | 1,335           | 31-Jan-08    | 7            | 187                   |
| 2,865    | JOHNSON CITY POWER BOARD         | 19-Dec-07    | 34             | 34       | 930,228    | CHECK          |              | 19-Nov-07      | 19-Dec-07 | 12/04/07         | 24-Jan-08 | 51          | 1,730           | 31-Jan-08    | 7            | 237                   |
| 2,866    | JOHNSON CITY POWER BOARD         | 2-Jan-08     | 28             | 28       | 930,710    | CHECK          |              | 2-Dec-07       | 2-Jan-08  | 12/17/07         | 25-Jan-08 | 39          | 1,090           | 4-Feb-08     | 10           | 280                   |
| 2,867    | JOHNSON CITY POWER BOARD         | 2-Jan-08     | 21             | 21       | 930,710    | CHECK          |              | 2-Dec-07       | 2-Jan-08  | 12/17/07         | 25-Jan-08 | 39          | 806             | 4-Feb-08     | 10           | 207                   |
| 2,868    | JOHNSON CITY POWER BOARD         | 7-Jan-08     | 24             | 24       | 931,996    | CHECK          |              | 7-Dec-07       | 7-Jan-08  | 12/22/07         | 30-Jan-08 | 39          | 930             | 5-Feb-08     | 6            | 143                   |
| 2,869    | JOHNSON CITY POWER BOARD         | 7-Jan-08     | 25             | 25       | 931,996    | CHECK          |              | 7-Dec-07       | 7-Jan-08  | 12/22/07         | 30-Jan-08 | 39          | 986             | 5-Feb-08     | 6            | 152                   |
| 2,870    | JOHNSON CITY POWER BOARD         | 11-Jan-08    | 44             | 44       | 934,308    | CHECK          |              | 11-Dec-07      | 11-Jan-08 | 12/26/07         | 11-Feb-08 | 47          | 2,091           | 20-Feb-08    | 9            | 400                   |
| 2,871    | JOHNSON CITY POWER BOARD         | 11-Jan-08    | 33             | 33       | 934,308    | CHECK          |              | 21-Dec-07      | 21-Jan-08 | 01/05/08         | 19-Feb-08 | 31          | 1,025           | 20-Feb-08    | 9            | 298                   |
| 2,872    | JOHNSON CITY POWER BOARD         | 21-Jan-08    | 39             | 39       | 936,391    | CHECK          |              | 25-Dec-07      | 25-Jan-08 | 01/09/08         | 19-Feb-08 | 41          | 1,640           | 26-Feb-08    | 7            | 276                   |
| 2,873    | JOHNSON CITY POWER BOARD         | 25-Jan-08    | 40             | 40       | 936,391    | CHECK          |              | 22-Dec-07      | 22-Jan-08 | 01/06/08         | 19-Feb-08 | 44          | 1,227           | 26-Feb-08    | 7            | 280                   |
| 2,874    | JOHNSON CITY POWER BOARD         | 22-Jan-08    | 28             | 28       | 936,741    | CHECK          |              | 22-Dec-07      | 22-Jan-08 | 01/06/08         | 20-Feb-08 | 45          | 1,602           | 27-Feb-08    | 7            | 195                   |
| 2,875    | JOHNSON CITY POWER BOARD         | 22-Jan-08    | 36             | 36       | 936,741    | CHECK          |              | 23-Dec-07      | 23-Jan-08 | 01/07/08         | 20-Feb-08 | 44          | 1,178           | 27-Feb-08    | 7            | 249                   |
| 2,876    | JOHNSON CITY POWER BOARD         | 23-Jan-08    | 27             | 27       | 936,741    | CHECK          |              | 23-Dec-07      | 23-Jan-08 | 01/07/08         | 20-Feb-08 | 44          | 1,278           | 27-Feb-08    | 7            | 187                   |
| 2,877    | JOHNSON CITY POWER BOARD         | 23-Jan-08    | 29             | 29       | 936,741    | CHECK          |              | 31-Dec-07      | 31-Jan-08 | 01/15/08         | 26-Feb-08 | 42          | 977             | 4-Mar-08     | 7            | 203                   |
| 2,878    | JOHNSON CITY POWER BOARD         | 31-Jan-08    | 23             | 23       | 938,064    | CHECK          |              | 31-Dec-07      | 31-Jan-08 | 01/15/08         | 26-Feb-08 | 42          | 1,160           | 4-Mar-08     | 7            | 163                   |
| 2,879    | JOHNSON CITY POWER BOARD         | 31-Jan-08    | 28             | 28       | 938,064    | CHECK          |              | 31-Dec-07      | 31-Jan-08 | 01/15/08         | 26-Feb-08 | 42          | 1,429           | 11-Mar-08    | 8            | 193                   |
| 2,880    | JOHNSON CITY POWER BOARD         | 29-Feb-08    | 24             | 24       | 939,984    | CHECK          |              | 31-Jan-08      | 29-Feb-08 | 02/14/08         | 3-Mar-08  | 18          | 429             | 11-Mar-08    | 8            | 191                   |
| 2,881    | JOHNSON CITY POWER BOARD         | 5-Feb-08     | 24             | 24       | 939,984    | CHECK          |              | 5-Jan-08       | 5-Feb-08  | 01/20/08         | 3-Mar-08  | 43          | 1,044           | 11-Mar-08    | 8            | 194                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                             | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag    | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|-----------|------------------|-----------|----------------|----------------------|--------------|--------------|-----------------------|
|          |                                    |   | b            | c              | d                   | e       | f            | h                   | i         | j                | k         | l = k - (or b) | m = (f*d)            |              |              |                       |
| 2,882    | JOHNSON CITY POWER BOARD           |   | 11-Feb-08    | 43             | 43                  | 942,399 | CHECK        | 11-Jan-08           | 11-Feb-08 | 01/26/08         | 13-Mar-08 | 47             | 2,040                | 19-Mar-08    | 6            | 260                   |
| 2,883    | JOHNSON CITY POWER BOARD           |   | 11-Feb-08    | 33             | 33                  | 942,399 | CHECK        | 11-Jan-08           | 11-Feb-08 | 01/26/08         | 13-Mar-08 | 47             | 1,555                | 19-Mar-08    | 6            | 198                   |
| 2,884    | JOHNSON CITY POWER BOARD           |   | 19-Feb-08    | 27             | 27                  | 943,437 | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 18-Mar-08 | 44             | 1,185                | 25-Mar-08    | 7            | 189                   |
| 2,885    | JOHNSON CITY POWER BOARD           |   | 20-Feb-08    | 34             | 34                  | 943,437 | CHECK        | 20-Jan-08           | 20-Feb-08 | 02/04/08         | 18-Mar-08 | 43             | 1,459                | 25-Mar-08    | 7            | 237                   |
| 2,886    | JOHNSON CITY POWER BOARD           |   | 21-Feb-08    | 27             | 27                  | 943,437 | CHECK        | 21-Jan-08           | 21-Feb-08 | 02/05/08         | 18-Mar-08 | 42             | 1,124                | 25-Mar-08    | 7            | 187                   |
| 2,887    | JOHNSON CITY POWER BOARD           |   | 21-Feb-08    | 28             | 28                  | 943,437 | CHECK        | 21-Jan-08           | 21-Feb-08 | 02/05/08         | 18-Mar-08 | 42             | 1,164                | 25-Mar-08    | 7            | 194                   |
| 2,888    | JOHNSON CITY POWER BOARD           |   | 19-Feb-08    | 37             | 37                  | 943,437 | CHECK        | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 18-Mar-08 | 44             | 1,610                | 25-Mar-08    | 7            | 256                   |
| 2,889    | JOHNSON CITY POWER BOARD           |   | 20-Feb-08    | 28             | 28                  | 943,437 | CHECK        | 20-Jan-08           | 20-Feb-08 | 02/04/08         | 18-Mar-08 | 43             | 1,183                | 25-Mar-08    | 7            | 193                   |
| 2,890    | JOHNSON CITY POWER BOARD           |   | 25-Feb-08    | 40             | 40                  | 944,904 | CHECK        | 25-Jan-08           | 25-Feb-08 | 02/09/08         | 18-Mar-08 | 45             | 1,800                | 1-Apr-08     | 7            | 280                   |
| 2,891    | JOHNSON CITY POWER BOARD           |   | 29-Feb-08    | 20             | 20                  | 945,263 | CHECK        | 31-Jan-08           | 29-Feb-08 | 02/14/08         | 26-Mar-08 | 41             | 827                  | 1-Apr-08     | 6            | 121                   |
| 2,892    | JOHNSON CITY POWER BOARD           |   | 29-Feb-08    | 28             | 28                  | 945,263 | CHECK        | 31-Jan-08           | 29-Feb-08 | 02/14/08         | 26-Mar-08 | 41             | 1,136                | 1-Apr-08     | 6            | 166                   |
| 2,893    | JOHNSON CITY POWER BOARD           |   | 5-Mar-08     | 24             | 24                  | 946,337 | CHECK        | 5-Feb-08            | 5-Mar-08  | 02/19/08         | 28-Mar-08 | 38             | 919                  | 7-Apr-08     | 10           | 242                   |
| 2,894    | JOHNSON CITY POWER BOARD           |   | 5-Mar-08     | 23             | 23                  | 946,337 | CHECK        | 5-Feb-08            | 5-Mar-08  | 02/19/08         | 28-Mar-08 | 38             | 875                  | 7-Apr-08     | 10           | 230                   |
| 2,895    | JOHNSON CITY PRESS                 |   | 31-Jan-08    | 373            | 373                 | 934,682 | CHECK        | 31-Dec-07           | 31-Jan-08 | 01/15/08         | 12-Feb-08 | 28             | 10,434               | 21-Feb-08    | 9            | 3,354                 |
| 2,896    | JOHNSON CITY PRESS                 |   | 20-Feb-08    | 107            | 107                 | 939,985 | CHECK        | 20-Jan-08           | 20-Feb-08 | 02/04/08         | 3-Mar-08  | 28             | 2,994                | 13-Mar-08    | 10           | 1,069                 |
| 2,897    | JOHNSON CITY UTILITY SYSTEM        |   | 26-Dec-07    | 151            | 151                 | 926,898 | CHECK        | 26-Nov-07           | 26-Dec-07 | 12/11/07         | 14-Jan-08 | 34             | 5,119                | 28-Jan-08    | 14           | 2,108                 |
| 2,898    | JOHNSON CITY UTILITY SYSTEM        |   | 7-Jan-08     | 8              | 8                   | 926,898 | CHECK        | 7-Dec-07            | 7-Jan-08  | 12/22/07         | 14-Jan-08 | 23             | 173                  | 28-Jan-08    | 14           | 105                   |
| 2,899    | JOHNSON CITY UTILITY SYSTEM        |   | 31-Jan-08    | 149            | 149                 | 933,435 | CHECK        | 31-Dec-07           | 31-Jan-08 | 01/15/08         | 6-Feb-08  | 22             | 3,275                | 19-Feb-08    | 13           | 1,935                 |
| 2,900    | JOHNSON CITY UTILITY SYSTEM        |   | 4-Feb-08     | 7              | 7                   | 934,683 | CHECK        | 4-Jan-08            | 4-Feb-08  | 01/19/08         | 12-Feb-08 | 24             | 167                  | 25-Feb-08    | 13           | 90                    |
| 2,901    | JOHNSON CITY UTILITY SYSTEM        |   | 29-Feb-08    | 158            | 158                 | 941,205 | CHECK        | 31-Jan-08           | 29-Feb-08 | 02/14/08         | 7-Mar-08  | 22             | 3,486                | 19-Mar-08    | 12           | 1,902                 |
| 2,902    | JOHNSON CITY UTILITY SYSTEM        |   | 4-Mar-08     | 7              | 7                   | 941,517 | CHECK        | 4-Feb-08            | 4-Mar-08  | 02/18/08         | 10-Mar-08 | 21             | 146                  | 19-Mar-08    | 9            | 62                    |
| 2,903    | KESTONE DENTAL CARE INC            |   | 3-Mar-08     | 500            | 500                 | 941,819 | CHECK        |                     |           |                  | 11-Mar-08 | 8              | 4,000                | 25-Mar-08    | 14           | 7,000                 |
| 2,904    | KINGSFORD AREA CHAMBER OF COMMERCE |   | 31-Jan-08    | 260            | 260                 | 942,072 | CHECK        |                     |           |                  | 12-Mar-08 | 41             | 10,660               | 24-Mar-08    | 12           | 3,120                 |
| 2,905    | KIWANIS CLUB                       |   | 2-Jan-08     | 287            | 287                 | 931,683 | CHECK        | 2-Dec-07            | 2-Jan-08  | 12/17/07         | 29-Jan-08 | 43             | 12,332               | 8-Feb-08     | 10           | 2,868                 |
| 2,906    | KIWANIS CLUB                       |   | 17-Jan-08    | 2,617.44       | 2,617               | 931,684 | CHECK        |                     |           |                  | 29-Jan-08 | 12             | 31,409               | 12-Feb-08    | 14           | 36,644                |
| 2,907    | KIWANIS CLUB                       |   | 15-Feb-08    | 250            | 250                 | 935,774 | CHECK        |                     |           |                  | 18-Feb-08 | 3              | 750                  | 11-Apr-08    | 53           | 13,250                |
| 2,908    | KIWANIS CLUB                       |   | 4-Mar-08     | 123            | 123                 | 945,545 | CHECK        |                     |           |                  | 27-Mar-08 | 23             | 2,829                | 1-May-08     | 35           | 4,505                 |
| 2,909    | KML MAP AND GRAPHIC SERVICES       |   | 13-Dec-07    | 22             | 22                  | 924,961 | CHECK        |                     |           |                  | 7-Jan-08  | 25             | 546                  | 14-Jan-08    | 7            | 153                   |
| 2,910    | KNOXVILLE NEWS SENTINEL CO THE     |   | 1-Feb-08     | 31             | 31                  | 937,620 | CHECK        | 1-Jan-08            | 1-Feb-08  | 01/16/08         | 25-Feb-08 | 40             | 1,248                | 3-Mar-08     | 7            | 218                   |
| 2,911    | L AND C HEATING AND COOLING        |   | 9-Dec-07     | 69             | 69                  | 924,281 | CHECK        |                     |           |                  | 3-Jan-08  | 25             | 1,718                | 17-Jan-08    | 14           | 962                   |
| 2,912    | LAKEWAY ARE ASSN OF REALTORS       |   | 3-Jan-08     | 150            | 150                 | 926,022 | CHECK        |                     |           |                  | 10-Jan-08 | 7              | 1,050                | 28-Jan-08    | 18           | 2,700                 |
| 2,913    | LANE WILLIAM K III ATTORNEY        |   | 31-Dec-07    | 150            | 150                 | 925,401 | CHECK        |                     |           |                  | 8-Jan-08  | 8              | 1,200                | 17-Jan-08    | 9            | 1,350                 |
| 2,914    | LANE WILLIAM K III ATTORNEY        |   | 31-Dec-07    | 282            | 282                 | 925,401 | CHECK        |                     |           |                  | 8-Jan-08  | 8              | 2,256                | 17-Jan-08    | 9            | 2,538                 |
| 2,915    | LANE WILLIAM K III ATTORNEY        |   | 31-Dec-07    | 66             | 66                  | 925,402 | CHECK        |                     |           |                  | 8-Jan-08  | 8              | 528                  | 22-Jan-08    | 14           | 924                   |
| 2,916    | LANE WILLIAM K III ATTORNEY        |   | 31-Dec-07    | 700            | 700                 | 926,351 | CHECK        |                     |           |                  | 11-Jan-08 | 11             | 7,699                | 22-Jan-08    | 11           | 7,699                 |
| 2,917    | LANE WILLIAM K III ATTORNEY        |   | 31-Dec-07    | 50             | 50                  | 926,351 | CHECK        |                     |           |                  | 11-Jan-08 | 11             | 550                  | 22-Jan-08    | 11           | 550                   |
| 2,918    | LANE WILLIAM K III ATTORNEY        |   | 2-Feb-08     | 782            | 782                 | 937,235 | CHECK        |                     |           |                  | 22-Feb-08 | 20             | 15,640               | 28-Feb-08    | 6            | 4,692                 |
| 2,919    | LANE WILLIAM K III ATTORNEY        |   | 1-Mar-08     | 1,082.00       | 1,082               | 937,236 | CHECK        |                     |           |                  | 22-Feb-08 | 20             | 21,640               | 27-Feb-08    | 5            | 5,410                 |
| 2,920    | LANE WILLIAM K III ATTORNEY        |   | 1-Mar-08     | 717            | 717                 | 941,211 | CHECK        |                     |           |                  | 7-Mar-08  | 6              | 4,305                | 17-Mar-08    | 10           | 7,174                 |
| 2,921    | LAW PUBLICATIONS                   |   | 19-Dec-07    | 369            | 369                 | 926,354 | CHECK        |                     |           |                  | 11-Jan-08 | 23             | 8,487                | 22-Jan-08    | 11           | 4,059                 |
| 2,922    | LEBLEU BOTTLED WATER INC           |   | 21-Dec-07    | 31             | 31                  | 927,431 | CHECK        |                     |           |                  | 15-Jan-08 | 25             | 772                  | 25-Jan-08    | 10           | 309                   |
| 2,923    | LEBLEU BOTTLED WATER INC           |   | 19-Feb-08    | 58             | 58                  | 943,072 | CHECK        |                     |           |                  | 17-Mar-08 | 27             | 1,558                | 27-Mar-08    | 10           | 577                   |
| 2,924    | LIONS CLUB                         |   | 14-Feb-08    | 250            | 250                 | 936,410 | CHECK        |                     |           |                  | 19-Feb-08 | 5              | 1,250                | 10-Apr-08    | 51           | 12,750                |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |              |                |                     |          |                |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (j * d)</i>   |              |              |                       |
| 2,925    | LITCHFIELD BEACH AND GOLF RESORT     | 28-Feb-08    | 4,658.16       | 4,658               | 940,707  | CHECK          |                     |                   |                  | 5-Mar-08  | 6                       | 27,949               | 13-Mar-08    | 8            | 37,265                |
| 2,926    | Lowe, William P                      | 18-Mar-08    | 1,223.39       | 148                 | 43,242   | Direct Deposit |                     |                   |                  | 19-Mar-08 | 1                       | 148                  | 20-Mar-08    | 1            | 148                   |
| 2,927    | Lucas, Kenneth                       | 2-Jan-08     | 906            | 226                 | 40,774   | Direct Deposit |                     |                   |                  | 3-Jan-08  | 1                       | 226                  | 3-Jan-08     | 0            | -                     |
| 2,928    | Lucas, Kenneth                       | 23-Jan-08    | 1,171.81       | 293                 | 41,375   | Direct Deposit |                     |                   |                  | 24-Jan-08 | 1                       | 293                  | 25-Jan-08    | 1            | 293                   |
| 2,929    | Lucas, Kenneth                       | 27-Feb-08    | 1,451.67       | 45                  | 42,522   | Direct Deposit |                     |                   |                  | 29-Feb-08 | 2                       | 90                   | 3-Mar-08     | 3            | 135                   |
| 2,930    | MALONES COFFEE SERVICE               | 17-Jan-08    | 84             | 84                  | 931,698  | CHECK          |                     |                   |                  | 29-Jan-08 | 12                      | 1,009                | 6-Feb-08     | 8            | 673                   |
| 2,931    | MALONES COFFEE SERVICE               | 14-Feb-08    | 88             | 88                  | 939,638  | CHECK          |                     |                   |                  | 29-Feb-08 | 15                      | 1,322                | 7-Mar-08     | 7            | 617                   |
| 2,932    | MALONES COFFEE SERVICE               | 12-Mar-08    | 60             | 60                  | 944,466  | CHECK          |                     |                   |                  | 24-Mar-08 | 12                      | 723                  | 28-Mar-08    | 4            | 241                   |
| 2,933    | MANPOWER INC                         | 20-Feb-08    | 1,490.40       | 1,490               | 938,364  | CHECK          |                     |                   |                  | 27-Feb-08 | 7                       | 10,433               | 5-Mar-08     | 7            | 10,433                |
| 2,934    | MANPOWER INC                         | 27-Feb-08    | 1,490.40       | 1,490               | 942,082  | CHECK          |                     |                   |                  | 12-Mar-08 | 14                      | 20,866               | 19-Mar-08    | 7            | 10,433                |
| 2,935    | MANPOWER INC                         | 5-Mar-08     | 1,490.40       | 1,490               | 943,472  | CHECK          |                     |                   |                  | 18-Mar-08 | 13                      | 19,375               | 25-Mar-08    | 7            | 10,433                |
| 2,936    | MARKET EDGE                          | 4-Jan-08     | 72             | 72                  | 929,700  | CHECK          |                     |                   |                  | 22-Jan-08 | 18                      | 1,299                | 4-Feb-08     | 13           | 938                   |
| 2,937    | MARTIN DONNA                         | 2-Jan-08     | 425            | 425                 | 925,419  | CHECK          |                     |                   |                  | 8-Jan-08  | 6                       | 2,550                | 17-Jan-08    | 9            | 3,825                 |
| 2,938    | MARTIN DONNA                         | 1-Feb-08     | 425            | 425                 | 933,156  | CHECK          |                     |                   |                  | 5-Feb-08  | 4                       | 1,700                | 13-Feb-08    | 8            | 3,400                 |
| 2,939    | MARTIN DONNA                         | 3-Mar-08     | 425            | 425                 | 940,970  | CHECK          |                     |                   |                  | 6-Mar-08  | 3                       | 1,275                | 17-Mar-08    | 11           | 4,675                 |
| 2,940    | MASTERCRAFT PRINTED PRODUCTS AND SER | 30-Jan-08    | 1,306.47       | 206                 | 935,391  | CHECK          |                     |                   |                  | 14-Feb-08 | 15                      | 3,096                | 25-Feb-08    | 11           | 2,270                 |
| 2,941    | MASTERCRAFT PRINTED PRODUCTS AND SER | 28-Feb-08    | 890            | 147                 | 943,083  | CHECK          |                     |                   |                  | 17-Mar-08 | 18                      | 2,640                | 21-Mar-08    | 4            | 587                   |
| 2,942    | MAURY ALLIANCE                       | 1-Mar-08     | 72             | 72                  | 945,560  | CHECK          |                     |                   |                  | 27-Mar-08 | 26                      | 1,872                | 10-Apr-08    | 14           | 1,008                 |
| 2,943    | MAURY COUNTY SOLID WASTE             | 12-Feb-08    | 42             | 42                  | 936,035  | CHECK          |                     |                   |                  | 18-Feb-08 | 6                       | 254                  | 26-Feb-08    | 8            | 339                   |
| 2,944    | MCJUNKIN RED MAN CORPORATION         | 16-Jan-08    | 47,834.61      | 411                 | 34,330   | WIRE           |                     |                   |                  | 16-Jan-08 | -                       | 0                    | 17-Jan-08    | 1            | 411                   |
| 2,945    | MCJUNKIN RED MAN CORPORATION         | 16-Jan-08    | 58,684.73      | 845                 | 34,330   | WIRE           |                     |                   |                  | 16-Jan-08 | -                       | 0                    | 17-Jan-08    | 1            | 845                   |
| 2,946    | MCJUNKIN RED MAN CORPORATION         | 10-Jan-08    | 88,525.26      | 751                 | 34,330   | WIRE           |                     |                   |                  | 11-Jan-08 | 1                       | 751                  | 12-Jan-08    | 1            | 751                   |
| 2,947    | MCJUNKIN RED MAN CORPORATION         | 11-Jan-08    | 30,399.43      | 247                 | 34,330   | WIRE           |                     |                   |                  | 11-Jan-08 | -                       | 0                    | 12-Jan-08    | 1            | 247                   |
| 2,948    | MCJUNKIN RED MAN CORPORATION         | 25-Jan-08    | 82,195.92      | 784                 | 34,548   | WIRE           |                     |                   |                  | 28-Jan-08 | 3                       | 2,353                | 29-Jan-08    | 1            | 784                   |
| 2,949    | MCJUNKIN RED MAN CORPORATION         | 25-Jan-08    | 92,382.34      | 313                 | 34,548   | WIRE           |                     |                   |                  | 28-Jan-08 | 3                       | 940                  | 29-Jan-08    | 1            | 313                   |
| 2,950    | MCJUNKIN RED MAN CORPORATION         | 11-Feb-08    | 56,120.33      | 490                 | 34,612   | WIRE           |                     |                   |                  | 11-Feb-08 | -                       | 0                    | 12-Feb-08    | 1            | 490                   |
| 2,951    | MCJUNKIN RED MAN CORPORATION         | 11-Feb-08    | 100,848.89     | 838                 | 34,612   | WIRE           |                     |                   |                  | 11-Feb-08 | -                       | 0                    | 12-Feb-08    | 1            | 838                   |
| 2,952    | MCJUNKIN RED MAN CORPORATION         | 11-Feb-08    | 53,615.18      | 396                 | 34,612   | WIRE           |                     |                   |                  | 11-Feb-08 | -                       | 0                    | 12-Feb-08    | 1            | 396                   |
| 2,953    | MCJUNKIN RED MAN CORPORATION         | 26-Feb-08    | 68,481.05      | 517                 | 34,685   | WIRE           |                     |                   |                  | 27-Feb-08 | 1                       | 517                  | 28-Feb-08    | 1            | 517                   |
| 2,954    | MCJUNKIN RED MAN CORPORATION         | 26-Feb-08    | 63,682.94      | 546                 | 34,685   | WIRE           |                     |                   |                  | 27-Feb-08 | 1                       | 546                  | 28-Feb-08    | 1            | 546                   |
| 2,955    | MCJUNKIN RED MAN CORPORATION         | 18-Mar-08    | 49,828.40      | 1,117               | 34,855   | WIRE           |                     |                   |                  | 18-Mar-08 | -                       | 0                    | 19-Mar-08    | 1            | 1,117                 |
| 2,956    | MCJUNKIN RED MAN CORPORATION         | 26-Mar-08    | 72,724.27      | 2,474               | 34,855   | WIRE           |                     |                   |                  | 26-Mar-08 | -                       | 0                    | 27-Mar-08    | 1            | 2,474                 |
| 2,957    | MCJUNKIN RED MAN CORPORATION         | 18-Mar-08    | 55,544.43      | 455                 | 34,855   | WIRE           |                     |                   |                  | 18-Mar-08 | -                       | 0                    | 19-Mar-08    | 1            | 455                   |
| 2,958    | MCJUNKIN RED MAN CORPORATION         | 18-Mar-08    | 67,460.11      | 1,211               | 34,855   | WIRE           |                     |                   |                  | 18-Mar-08 | -                       | 0                    | 19-Mar-08    | 1            | 1,211                 |
| 2,959    | MCJUNKIN RED MAN CORPORATION         | 31-Mar-08    | 92,074.49      | 852                 | 34,988   | WIRE           |                     |                   |                  | 31-Mar-08 | -                       | 0                    | 1-Apr-08     | 1            | 852                   |
| 2,960    | MCJUNKIN RED MAN CORPORATION         | 1-Feb-08     | 33             | 33                  | 940,037  | CHECK          |                     |                   |                  | 3-Mar-08  | 31                      | 1,008                | 10-Mar-08    | 7            | 228                   |
| 2,961    | MED ONE OF TENNESSEE P C             | 4-Feb-08     | 65             | 65                  | 942,090  | CHECK          |                     |                   | 01/19/08         | 12-Mar-08 | 53                      | 3,445                | 31-Mar-08    | 19           | 1,235                 |
| 2,962    | MIDDLE TENNESSEE ELECTRIC            | 20-Dec-07    | 72             | 72                  | 925,001  | CHECK          | 4-Jan-08            | 4-Feb-08          |                  | 12-Mar-08 | 33                      | 2,367                | 14-Jan-08    | 7            | 502                   |
| 2,963    | MIDDLE TENNESSEE ELECTRIC            | 27-Dec-07    | 14             | 14                  | 925,001  | CHECK          | 20-Nov-07           | 20-Dec-07         |                  | 7-Jan-08  | 26                      | 362                  | 14-Jan-08    | 7            | 97                    |
| 2,964    | MIDDLE TENNESSEE ELECTRIC            | 31-Dec-07    | 1,453.00       | 1,453               | 925,001  | CHECK          | 27-Nov-07           | 31-Dec-07         |                  | 7-Jan-08  | 23                      | 33,419               | 14-Jan-08    | 7            | 10,171                |
| 2,965    | MIDDLE TENNESSEE ELECTRIC            | 27-Dec-07    | 12             | 12                  | 925,001  | CHECK          | 30-Nov-07           | 27-Dec-07         |                  | 7-Jan-08  | 26                      | 311                  | 14-Jan-08    | 7            | 84                    |
| 2,966    | MIDDLE TENNESSEE ELECTRIC            | 7-Jan-08     | 24             | 24                  | 926,956  | CHECK          | 27-Nov-07           | 27-Dec-07         |                  | 14-Jan-08 | 23                      | 552                  | 24-Jan-08    | 10           | 240                   |
| 2,967    | MIDDLE TENNESSEE ELECTRIC            | 8-Jan-08     | 22             | 22                  | 927,922  | CHECK          | 8-Dec-07            | 8-Jan-08          |                  | 16-Jan-08 | 24                      | 553                  | 24-Jan-08    | 8            | 178                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                            | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                   | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (f or b)</i> | <i>m = (f or b)</i>  |              |              |                       |
| 2,968    | MIDDLE TENNESSEE ELECTRIC         | 9-Jan-08     | 16             | 16                  | 927,923  | CHECK        | 9-Dec-07            | 9-Jan-08  | 12/24/07         | 16-Jan-08 | 23                      | 368                  | 28-Jan-08    | 12           | 192                   |
| 2,969    | MIDDLE TENNESSEE ELECTRIC         | 16-Jan-08    | 14             | 14                  | 929,994  | CHECK        | 16-Dec-07           | 16-Jan-08 | 12/31/07         | 30-Jan-08 | 23                      | 320                  | 31-Jan-08    | 8            | 111                   |
| 2,970    | MIDDLE TENNESSEE ELECTRIC         | 21-Jan-08    | 75             | 75                  | 932,014  | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25                      | 1,881                | 7-Feb-08     | 8            | 602                   |
| 2,971    | MIDDLE TENNESSEE ELECTRIC         | 24-Jan-08    | 12             | 12                  | 932,014  | CHECK        | 24-Dec-07           | 24-Jan-08 | 01/08/08         | 30-Jan-08 | 22                      | 257                  | 7-Feb-08     | 8            | 94                    |
| 2,972    | MIDDLE TENNESSEE ELECTRIC         | 24-Jan-08    | 14             | 14                  | 932,014  | CHECK        | 24-Dec-07           | 24-Jan-08 | 01/08/08         | 30-Jan-08 | 22                      | 306                  | 7-Feb-08     | 8            | 111                   |
| 2,973    | MIDDLE TENNESSEE ELECTRIC         | 22-Jan-08    | 74             | 74                  | 932,014  | CHECK        | 22-Dec-07           | 22-Jan-08 | 01/06/08         | 30-Jan-08 | 24                      | 1,766                | 7-Feb-08     | 8            | 589                   |
| 2,974    | MIDDLE TENNESSEE ELECTRIC         | 21-Jan-08    | 14             | 14                  | 932,015  | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25                      | 350                  | 11-Feb-08    | 12           | 168                   |
| 2,975    | MIDDLE TENNESSEE ELECTRIC         | 28-Jan-08    | 14             | 14                  | 932,015  | CHECK        | 21-Dec-07           | 21-Jan-08 | 01/05/08         | 30-Jan-08 | 25                      | 350                  | 11-Feb-08    | 12           | 168                   |
| 2,976    | MIDDLE TENNESSEE ELECTRIC         | 28-Jan-08    | 1,367.00       | 1,367               | 933,470  | CHECK        | 28-Dec-07           | 28-Jan-08 | 01/22/08         | 6-Feb-08  | 25                      | 34,175               | 14-Feb-08    | 8            | 10,936                |
| 2,977    | MIDDLE TENNESSEE ELECTRIC         | 7-Feb-08     | 22             | 22                  | 934,724  | CHECK        | 7-Jan-08            | 7-Feb-08  | 01/22/08         | 12-Feb-08 | 21                      | 457                  | 25-Feb-08    | 13           | 283                   |
| 2,978    | MIDDLE TENNESSEE ELECTRIC         | 6-Feb-08     | 23             | 23                  | 934,724  | CHECK        | 6-Jan-08            | 6-Feb-08  | 01/21/08         | 12-Feb-08 | 22                      | 506                  | 25-Feb-08    | 13           | 299                   |
| 2,979    | MIDDLE TENNESSEE ELECTRIC         | 11-Feb-08    | 16             | 16                  | 936,431  | CHECK        | 11-Jan-08           | 11-Feb-08 | 01/26/08         | 19-Feb-08 | 24                      | 384                  | 5-Mar-08     | 13           | 208                   |
| 2,980    | MIDDLE TENNESSEE ELECTRIC         | 21-Feb-08    | 87             | 87                  | 938,105  | CHECK        | 21-Jan-08           | 21-Feb-08 | 02/05/08         | 26-Feb-08 | 21                      | 1,829                | 5-Mar-08     | 8            | 697                   |
| 2,981    | MIDDLE TENNESSEE ELECTRIC         | 21-Feb-08    | 14             | 14                  | 938,106  | CHECK        | 21-Jan-08           | 21-Feb-08 | 02/05/08         | 26-Feb-08 | 21                      | 294                  | 7-Mar-08     | 10           | 140                   |
| 2,982    | MIDDLE TENNESSEE ELECTRIC         | 21-Feb-08    | 14             | 14                  | 938,106  | CHECK        | 21-Jan-08           | 21-Feb-08 | 02/05/08         | 26-Feb-08 | 21                      | 294                  | 7-Mar-08     | 10           | 140                   |
| 2,983    | MIDDLE TENNESSEE ELECTRIC         | 27-Feb-08    | 12             | 12                  | 940,716  | CHECK        | 27-Jan-08           | 27-Feb-08 | 02/11/08         | 5-Mar-08  | 23                      | 269                  | 12-Mar-08    | 7            | 82                    |
| 2,984    | MIDDLE TENNESSEE ELECTRIC         | 25-Feb-08    | 72             | 72                  | 940,716  | CHECK        | 25-Jan-08           | 25-Feb-08 | 02/09/08         | 5-Mar-08  | 25                      | 1,809                | 12-Mar-08    | 7            | 506                   |
| 2,985    | MIDDLE TENNESSEE ELECTRIC         | 27-Feb-08    | 14             | 14                  | 940,716  | CHECK        | 27-Jan-08           | 27-Feb-08 | 02/11/08         | 5-Mar-08  | 23                      | 320                  | 12-Mar-08    | 7            | 97                    |
| 2,986    | MIDDLE TENNESSEE ELECTRIC         | 28-Feb-08    | 1,612.00       | 1,612               | 940,716  | CHECK        | 28-Jan-08           | 28-Feb-08 | 02/12/08         | 5-Mar-08  | 22                      | 35,464               | 12-Mar-08    | 7            | 11,284                |
| 2,987    | MIDDLE TENNESSEE ELECTRIC         | 25-Feb-08    | 14             | 14                  | 940,716  | CHECK        | 25-Jan-08           | 25-Feb-08 | 02/09/08         | 5-Mar-08  | 25                      | 348                  | 12-Mar-08    | 7            | 97                    |
| 2,988    | MIDDLE TENNESSEE ELECTRIC         | 6-Mar-08     | 24             | 24                  | 942,431  | CHECK        | 6-Feb-08            | 6-Mar-08  | 02/20/08         | 13-Mar-08 | 22                      | 528                  | 21-Mar-08    | 8            | 192                   |
| 2,989    | MIDDLE TENNESSEE ELECTRIC         | 10-Mar-08    | 22             | 22                  | 943,097  | CHECK        | 10-Feb-08           | 10-Mar-08 | 02/24/08         | 17-Mar-08 | 22                      | 487                  | 27-Mar-08    | 10           | 221                   |
| 2,990    | MIDDLE TENNESSEE ELECTRIC         | 11-Mar-08    | 16             | 16                  | 943,485  | CHECK        | 11-Feb-08           | 11-Mar-08 | 02/25/08         | 18-Mar-08 | 22                      | 352                  | 31-Mar-08    | 13           | 208                   |
| 2,991    | MIDDLE TENNESSEE ELECTRIC         | 18-Mar-08    | 14             | 14                  | 945,283  | CHECK        | 18-Feb-08           | 18-Mar-08 | 03/03/08         | 26-Mar-08 | 23                      | 322                  | 3-Apr-08     | 8            | 112                   |
| 2,992    | MIDDLE TENNESSEE STATE UNIVERSITY | 9-Jan-08     | 54             | 54                  | 929,995  | CHECK        |                     |           |                  | 23-Jan-08 | 14                      | 756                  | 25-Feb-08    | 33           | 1,782                 |
| 2,993    | MIDDLE TENNESSEE STATE UNIVERSITY | 10-Mar-08    | 350            | 350                 | 942,432  | CHECK        |                     |           |                  | 13-Mar-08 | 3                       | 1,050                | 3-Apr-08     | 21           | 7,350                 |
| 2,994    | MILLER AND MARTIN PLLC            | 11-Dec-07    | 7,521.50       | 7,522               | 936,051  | CHECK        |                     |           |                  | 18-Feb-08 | 69                      | 518,984              | 25-Feb-08    | 7            | 52,651                |
| 2,995    | MOBILE MOUNTING SOLUTIONS         | 24-Jan-08    | 86             | 86                  | 937,255  | CHECK        |                     |           |                  | 22-Feb-08 | 29                      | 2,500                | 28-Feb-08    | 6            | 517                   |
| 2,996    | MOBILE MOUNTING SOLUTIONS         | 21-Jan-08    | 8,135.44       | 5,563               | 937,255  | CHECK        |                     |           |                  | 22-Feb-08 | 32                      | 178,028              | 28-Feb-08    | 6            | 33,380                |
| 2,997    | MOBILE MOUNTING SOLUTIONS         | 14-Feb-08    | 301            | 301                 | 941,564  | CHECK        |                     |           |                  | 10-Mar-08 | 25                      | 7,520                | 19-Mar-08    | 9            | 2,707                 |
| 2,998    | MOBILE MOUNTING SOLUTIONS         | 13-Feb-08    | 77             | 77                  | 941,564  | CHECK        |                     |           |                  | 10-Mar-08 | 26                      | 2,008                | 19-Mar-08    | 9            | 695                   |
| 2,999    | MOBILE MOUNTING SOLUTIONS         | 21-Feb-08    | 157            | 157                 | 943,105  | CHECK        |                     |           |                  | 17-Mar-08 | 25                      | 3,953                | 26-Mar-08    | 9            | 1,416                 |
| 3,000    | MOBILE MOUNTING SOLUTIONS         | 21-Feb-08    | 55             | 55                  | 943,105  | CHECK        |                     |           |                  | 17-Mar-08 | 25                      | 1,374                | 26-Mar-08    | 9            | 494                   |
| 3,001    | MOBILE MOUNTING SOLUTIONS         | 22-Feb-08    | 2,365.60       | 2,366               | 943,489  | CHECK        |                     |           |                  | 18-Mar-08 | 25                      | 59,140               | 26-Mar-08    | 8            | 18,925                |
| 3,002    | MOBILE MOUNTING SOLUTIONS         | 26-Feb-08    | 79             | 79                  | 944,494  | CHECK        |                     |           |                  | 24-Mar-08 | 27                      | 2,127                | 31-Mar-08    | 7            | 551                   |
| 3,003    | MOBILE MOUNTING SOLUTIONS         | 5-Mar-08     | 111            | 111                 | 946,672  | CHECK        |                     |           |                  | 31-Mar-08 | 26                      | 2,889                | 14-Apr-08    | 14           | 1,556                 |
| 3,004    | MORRISTOWN UTILITIES              | 21-Dec-07    | 730            | 730                 | 925,009  | CHECK        | 21-Nov-07           | 21-Dec-07 | 12/06/07         | 7-Jan-08  | 32                      | 23,360               | 16-Jan-08    | 9            | 6,570                 |
| 3,005    | MORRISTOWN UTILITIES              | 21-Dec-07    | 18             | 18                  | 925,009  | CHECK        | 21-Nov-07           | 21-Dec-07 | 12/06/07         | 7-Jan-08  | 32                      | 576                  | 16-Jan-08    | 9            | 162                   |
| 3,006    | MORRISTOWN UTILITIES              | 10-Jan-08    | 25             | 25                  | 930,003  | CHECK        | 10-Dec-07           | 10-Jan-08 | 12/25/07         | 23-Jan-08 | 29                      | 725                  | 4-Feb-08     | 12           | 300                   |
| 3,007    | MORRISTOWN UTILITIES              | 16-Jan-08    | 24             | 24                  | 932,024  | CHECK        | 16-Dec-07           | 16-Jan-08 | 12/31/07         | 30-Jan-08 | 30                      | 720                  | 11-Feb-08    | 12           | 288                   |
| 3,008    | MORRISTOWN UTILITIES              | 23-Jan-08    | 733            | 733                 | 933,176  | CHECK        | 23-Dec-07           | 23-Jan-08 | 01/07/08         | 5-Feb-08  | 29                      | 21,257               | 19-Feb-08    | 14           | 10,262                |
| 3,009    | MORRISTOWN UTILITIES              | 23-Jan-08    | 18             | 18                  | 933,176  | CHECK        | 23-Dec-07           | 23-Jan-08 | 01/07/08         | 5-Feb-08  | 29                      | 522                  | 19-Feb-08    | 14           | 252                   |
| 3,010    | MORRISTOWN UTILITIES              | 12-Feb-08    | 24             | 24                  | 936,442  | CHECK        | 12-Jan-08           | 12-Feb-08 | 01/27/08         | 19-Feb-08 | 23                      | 552                  | 3-Mar-08     | 13           | 312                   |

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| Line No. | Vendor                             | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                    | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (i * d)</i>   |              |              |                       |
| 3,011    | MORRISTOWN UTILITIES               | 11-Feb-08    | 24             | 24                  | 936,774  | CHECK          | 11-Jan-08           | 11-Feb-08 | 01/26/08         | 20-Feb-08 | 25                      | 600                  | 3-Mar-08     | 12           | 288                   |
| 3,012    | MORRISTOWN UTILITIES               | 19-Feb-08    | 18             | 18                  | 938,116  | CHECK          | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23                      | 414                  | 7-Mar-08     | 10           | 180                   |
| 3,013    | MORRISTOWN UTILITIES               | 19-Feb-08    | 705            | 705                 | 938,116  | CHECK          | 19-Jan-08           | 19-Feb-08 | 02/03/08         | 26-Feb-08 | 23                      | 16,215               | 7-Mar-08     | 10           | 7,050                 |
| 3,014    | MORRISTOWN UTILITIES               | 10-Mar-08    | 24             | 24                  | 943,492  | CHECK          | 10-Feb-08           | 10-Mar-08 | 02/24/08         | 28-Mar-08 | 23                      | 552                  | 28-Mar-08    | 10           | 240                   |
| 3,015    | MORRISTOWN UTILITIES               | 13-Mar-08    | 26             | 26                  | 944,952  | CHECK          | 13-Feb-08           | 13-Mar-08 | 02/27/08         | 25-Mar-08 | 27                      | 702                  | 4-Apr-08     | 10           | 260                   |
| 3,016    | MUELLER COMPANY                    | 21-Jan-08    | 1,670.09       | 1,670               | 935,676  | CHECK          |                     |           |                  | 15-Feb-08 | 25                      | 41,752               | 25-Feb-08    | 10           | 16,701                |
| 3,017    | MURFREESBORO ELECTRIC DEPARTMENT   | 16-Jan-08    | 1,361.57       | 1,362               | 930,258  | CHECK          | 16-Dec-07           | 16-Jan-08 | 12/31/07         | 24-Jan-08 | 24                      | 32,678               | 30-Jan-08    | 6            | 8,169                 |
| 3,018    | MURFREESBORO ELECTRIC DEPARTMENT   | 17-Jan-08    | 16             | 16                  | 931,138  | CHECK          | 17-Dec-07           | 17-Jan-08 | 01/01/08         | 28-Jan-08 | 27                      | 444                  | 4-Feb-08     | 7            | 115                   |
| 3,019    | MURFREESBORO ELECTRIC DEPARTMENT   | 15-Feb-08    | 1,374.42       | 1,374               | 937,670  | CHECK          | 15-Jan-08           | 15-Feb-08 | 01/30/08         | 25-Feb-08 | 26                      | 35,735               | 3-Mar-08     | 7            | 9,621                 |
| 3,020    | MURFREESBORO ELECTRIC DEPARTMENT   | 15-Feb-08    | 17             | 17                  | 937,670  | CHECK          | 15-Jan-08           | 15-Feb-08 | 01/30/08         | 25-Feb-08 | 26                      | 430                  | 3-Mar-08     | 7            | 116                   |
| 3,021    | MURFREESBORO ELECTRIC DEPARTMENT   | 18-Mar-08    | 17             | 17                  | 945,293  | CHECK          | 18-Feb-08           | 18-Mar-08 | 03/03/08         | 26-Mar-08 | 23                      | 381                  | 4-Apr-08     | 9            | 149                   |
| 3,022    | MURFREESBORO NOON EXCHANGE CLUB    | 12-Jan-08    | 100            | 100                 | 931,716  | CHECK          |                     |           |                  | 29-Jan-08 | 17                      | 1,700                | 14-Feb-08    | 16           | 1,600                 |
| 3,023    | MURFREESBORO POST                  | 29-Feb-08    | 416            | 416                 | 942,744  | CHECK          |                     |           |                  | 14-Mar-08 | 14                      | 5,824                | 19-Mar-08    | 5            | 2,080                 |
| 3,024    | MURFREESBORO WATER AND SEWER DEPAR | 27-Dec-07    | 246            | 246                 | 925,011  | CHECK          |                     |           |                  | 7-Jan-08  | 26                      | 6,389                | 11-Jan-08    | 4            | 983                   |
| 3,025    | MURFREESBORO WATER AND SEWER DEPAR | 25-Feb-08    | 213            | 213                 | 940,726  | CHECK          | 27-Nov-07           | 27-Dec-07 | 12/12/07         | 5-Mar-08  | 25                      | 5,315                | 11-Mar-08    | 6            | 1,275                 |
| 3,026    | Manning, Denise D                  | 11-Jan-08    | 316            | 316                 | 41,018   | Direct Deposit |                     |           |                  | 14-Jan-08 | 3                       | 948                  | 15-Jan-08    | 1            | 316                   |
| 3,027    | McMullin, Jeffery                  | 8-Feb-08     | 118            | 118                 | 934,350  | CHECK          |                     |           |                  | 11-Feb-08 | 3                       | 353                  | 25-Feb-08    | 14           | 1,648                 |
| 3,028    | McMullin, Jeffery                  | 14-Mar-08    | 802            | 128                 | 943,480  | CHECK          |                     |           |                  | 18-Mar-08 | 4                       | 513                  | 3-Apr-08     | 16           | 2,052                 |
| 3,029    | Morris, Stephen T                  | 2-Jan-08     | 287            | 57                  | 40,783   | Direct Deposit |                     |           |                  | 3-Jan-08  | 1                       | 57                   | 3-Jan-08     | 0            | -                     |
| 3,030    | Morris, Stephen T                  | 24-Jan-08    | 529            | 185                 | 41,525   | Direct Deposit |                     |           |                  | 28-Jan-08 | 4                       | 741                  | 29-Jan-08    | 1            | 185                   |
| 3,031    | Morris, Stephen T                  | 26-Feb-08    | 710            | 568                 | 42,482   | Direct Deposit |                     |           |                  | 28-Feb-08 | 2                       | 1,136                | 29-Feb-08    | 1            | 568                   |
| 3,032    | Myatt, Ron F                       | 7-Feb-08     | 336            | 134                 | 41,856   | Direct Deposit |                     |           |                  | 8-Feb-08  | 1                       | 134                  | 11-Feb-08    | 3            | 403                   |
| 3,033    | N TOWN STORAGE                     | 8-Jan-08     | 1,045.00       | 1,045               | 927,930  | CHECK          |                     |           |                  | 16-Jan-08 | 8                       | 8,360                | 28-Jan-08    | 12           | 12,540                |
| 3,034    | NEAL AND HARWELL PLC               | 7-Dec-07     | 9,109.58       | 9,110               | 936,067  | CHECK          |                     |           |                  | 18-Feb-08 | 73                      | 664,999              | 25-Feb-08    | 7            | 63,767                |
| 3,035    | NEAL AND HARWELL PLC               | 7-Dec-07     | 11,042.75      | 11,043              | 936,067  | CHECK          |                     |           |                  | 18-Feb-08 | 73                      | 806,121              | 25-Feb-08    | 7            | 77,299                |
| 3,036    | NEAL AND HARWELL PLC               | 8-Jan-08     | 7,585.71       | 7,586               | 938,120  | CHECK          |                     |           |                  | 26-Feb-08 | 49                      | 371,700              | 29-Feb-08    | 3            | 22,757                |
| 3,037    | NEAL AND HARWELL PLC               | 8-Jan-08     | 9,470.00       | 9,470               | 938,120  | CHECK          |                     |           |                  | 26-Feb-08 | 49                      | 464,030              | 29-Feb-08    | 3            | 28,410                |
| 3,038    | NEXTEL COMMUNICATIONS              | 24-Dec-07    | 4,489.36       | 4,389               | 925,453  | CHECK          |                     |           |                  | 8-Jan-08  | 15                      | 65,833               | 17-Jan-08    | 9            | 39,500                |
| 3,039    | NEXTEL COMMUNICATIONS              | 6-Jan-08     | 1,249.72       | 1,250               | 930,006  | CHECK          |                     |           |                  | 23-Jan-08 | 17                      | 21,245               | 4-Feb-08     | 12           | 14,997                |
| 3,040    | NEXTEL COMMUNICATIONS              | 6-Feb-08     | 1,304.58       | 1,305               | 937,678  | CHECK          |                     |           |                  | 25-Feb-08 | 19                      | 24,787               | 3-Mar-08     | 7            | 9,132                 |
| 3,041    | NEXTEL COMMUNICATIONS              | 24-Feb-08    | 4,402.32       | 3,739               | 942,100  | CHECK          |                     |           |                  | 12-Mar-08 | 17                      | 63,555               | 21-Mar-08    | 9            | 33,647                |
| 3,042    | NEXTEL COMMUNICATIONS              | 6-Mar-08     | 1,162.07       | 1,162               | 944,510  | CHECK          | 6-Feb-08            | 6-Mar-08  | 02/20/08         | 24-Mar-08 | 33                      | 38,348               | 7-Apr-08     | 14           | 16,269                |
| 3,043    | NEXTEL COMMUNICATIONS              | 24-Mar-08    | 4,625.21       | 4,508               | 946,374  | CHECK          |                     |           |                  | 28-Mar-08 | 4                       | 18,030               | 11-Apr-08    | 14           | 63,107                |
| 3,044    | NORFOLK SOUTHERN CORPORATION       | 15-Feb-08    | 25             | 25                  | 938,386  | CHECK          |                     |           |                  | 27-Feb-08 | 12                      | 300                  | 4-Mar-08     | 6            | 150                   |
| 3,045    | NORFOLK SOUTHERN CORPORATION       | 10-Mar-08    | 100            | 100                 | 944,511  | CHECK          |                     |           |                  | 24-Mar-08 | 14                      | 1,400                | 31-Mar-08    | 7            | 700                   |
| 3,046    | NORTRAX EQUIPMENT CO               | 18-Dec-07    | 992            | 992                 | 925,458  | CHECK          |                     |           |                  | 8-Jan-08  | 21                      | 20,825               | 18-Jan-08    | 10           | 9,917                 |
| 3,047    | NORTRAX EQUIPMENT CO               | 18-Dec-07    | 646            | 646                 | 925,458  | CHECK          |                     |           |                  | 13-Jan-08 | 21                      | 13,576               | 18-Jan-08    | 10           | 6,465                 |
| 3,048    | NORTRAX EQUIPMENT CO               | 23-Jan-08    | 683            | 683                 | 935,130  | CHECK          |                     |           |                  | 26-Feb-08 | 25                      | 73,470               | 27-Feb-08    | 14           | 9,565                 |
| 3,049    | ODOR TECH                          | 1-Feb-08     | 41,167.25      | 2,939               | 938,129  | CHECK          |                     |           |                  | 15-Jan-08 | 11                      | 15,831               | 23-Jan-08    | 8            | 11,513                |
| 3,050    | OG HUGHES AND SONS INC             | 4-Jan-08     | 1,439.18       | 1,439               | 927,476  | CHECK          |                     |           |                  | 15-Feb-08 | 7                       | 15,342               | 25-Feb-08    | 10           | 21,918                |
| 3,051    | OG HUGHES AND SONS INC             | 8-Feb-08     | 2,191.78       | 2,192               | 935,684  | CHECK          |                     |           |                  | 15-Feb-08 | 7                       | 2,383                | 25-Feb-08    | 10           | 3,405                 |
| 3,052    | OG HUGHES AND SONS INC             | 8-Feb-08     | 340            | 340                 | 935,684  | CHECK          |                     |           |                  | 4-Jan-08  | 3                       | 4,785                | 11-Jan-08    | 7            | 11,165                |
| 3,053    | PEOPLES CHOICE CREDIT UNION        | 1-Jan-08     | 1,594.99       | 1,595               | 924,585  | CHECK          |                     |           |                  |           |                         |                      |              |              |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                 | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f or j)</i>  |              |              |                       |
| 3,054    | PEOPLES CHOICE CREDIT UNION            | 1-Dec-07     | 1,594.99       | 1,595               | 928,962  | CHECK          |                     |                   |                  | 18-Jan-08 | 48                      | 76,560               | 31-Jan-08    | 13           | 20,735                |
| 3,055    | PEOPLES CHOICE CREDIT UNION            | 1-Feb-08     | 1,594.99       | 1,595               | 932,527  | CHECK          |                     |                   |                  | 1-Feb-08  | -                       | 0                    | 19-Feb-08    | 18           | 28,710                |
| 3,056    | PERRY INDUSTRIAL EQUIPMENT AND SUPPLY  | 5-Feb-08     | 30             | 30                  | 940,081  | CHECK          |                     |                   |                  | 3-Mar-08  | 27                      | 822                  | 10-Mar-08    | 7            | 213                   |
| 3,057    | PIPEHORN PIPE AND CABLE LOCATORS INC   | 20-Dec-07    | 1,215.00       | 1,215               | 926,406  | CHECK          |                     |                   |                  | 11-Jan-08 | 22                      | 26,730               | 24-Jan-08    | 13           | 15,795                |
| 3,058    | PITNEY BOWES GLOBAL FINANCIAL SERVICEI | 3-Jan-08     | 220            | 220                 | 929,723  | CHECK          |                     |                   |                  | 22-Jan-08 | 19                      | 4,172                | 30-Jan-08    | 8            | 1,757                 |
| 3,059    | PITNEY BOWES INC                       | 21-Feb-08    | 217            | 217                 | 940,445  | CHECK          |                     |                   |                  | 4-Mar-08  | 12                      | 2,602                | 11-Mar-08    | 7            | 1,518                 |
| 3,060    | PITNEY BOWES INC                       | 21-Feb-08    | 22             | 22                  | 940,445  | CHECK          |                     |                   |                  | 4-Mar-08  | 12                      | 262                  | 11-Mar-08    | 7            | 153                   |
| 3,061    | PITNEY BOWES PURCHASE POWER            | 4-Jan-08     | 500            | 500                 | 929,724  | CHECK          |                     |                   |                  | 22-Jan-08 | 34                      | 17,000               | 29-Jan-08    | 7            | 3,500                 |
| 3,062    | PROVIDENCE ACADEMY                     | 10-Jan-08    | 350            | 350                 | 927,948  | CHECK          |                     |                   |                  | 16-Jan-08 | 6                       | 2,100                | 24-Jan-08    | 8            | 2,800                 |
| 3,063    | QUICK LANE TIRE AND AUTO CENTER        | 4-Mar-08     | 85             | 85                  | 946,702  | CHECK          |                     |                   |                  | 31-Mar-08 | 27                      | 2,295                | 10-Apr-08    | 10           | 850                   |
| 3,064    | Quinton, Mary Jane Elam                | 9-Jan-08     | 302            | 302                 | 40,987   | Direct Deposit |                     |                   |                  | 11-Jan-08 | 2                       | 604                  | 14-Jan-08    | 3            | 907                   |
| 3,065    | RANDSTAD STAFFING SERVICES INC         | 9-Dec-07     | 560            | 560                 | 924,332  | CHECK          |                     |                   |                  | 3-Jan-08  | 25                      | 13,988               | 10-Jan-08    | 7            | 3,917                 |
| 3,066    | RANDSTAD STAFFING SERVICES INC         | 16-Dec-07    | 463            | 463                 | 925,477  | CHECK          |                     |                   |                  | 8-Jan-08  | 23                      | 10,642               | 17-Jan-08    | 9            | 4,164                 |
| 3,067    | RANDSTAD STAFFING SERVICES INC         | 23-Dec-07    | 603            | 603                 | 925,477  | CHECK          |                     |                   |                  | 8-Jan-08  | 16                      | 9,641                | 17-Jan-08    | 9            | 5,423                 |
| 3,068    | RANDSTAD STAFFING SERVICES INC         | 30-Dec-07    | 258            | 258                 | 927,011  | CHECK          |                     |                   |                  | 14-Jan-08 | 15                      | 3,874                | 24-Jan-08    | 10           | 2,582                 |
| 3,069    | RANDSTAD STAFFING SERVICES INC         | 6-Jan-08     | 430            | 430                 | 929,731  | CHECK          |                     |                   |                  | 22-Jan-08 | 16                      | 6,886                | 30-Jan-08    | 8            | 3,443                 |
| 3,070    | RANDSTAD STAFFING SERVICES INC         | 13-Jan-08    | 473            | 473                 | 931,740  | CHECK          |                     |                   |                  | 29-Jan-08 | 16                      | 7,575                | 6-Feb-08     | 8            | 3,788                 |
| 3,071    | RANDSTAD STAFFING SERVICES INC         | 20-Jan-08    | 473            | 473                 | 935,419  | CHECK          |                     |                   |                  | 14-Feb-08 | 25                      | 11,836               | 21-Feb-08    | 7            | 3,314                 |
| 3,072    | RANDSTAD STAFFING SERVICES INC         | 27-Jan-08    | 430            | 430                 | 935,419  | CHECK          |                     |                   |                  | 14-Feb-08 | 18                      | 7,747                | 21-Feb-08    | 7            | 3,013                 |
| 3,073    | RANDSTAD STAFFING SERVICES INC         | 3-Feb-08     | 430            | 430                 | 937,278  | CHECK          |                     |                   |                  | 22-Feb-08 | 19                      | 8,178                | 29-Feb-08    | 7            | 3,013                 |
| 3,074    | RANDSTAD STAFFING SERVICES INC         | 17-Feb-08    | 495            | 495                 | 938,405  | CHECK          |                     |                   |                  | 27-Feb-08 | 10                      | 4,950                | 6-Mar-08     | 8            | 3,960                 |
| 3,075    | RANDSTAD STAFFING SERVICES INC         | 10-Feb-08    | 592            | 592                 | 938,405  | CHECK          |                     |                   |                  | 27-Feb-08 | 17                      | 10,061               | 6-Mar-08     | 8            | 4,734                 |
| 3,076    | RANDSTAD STAFFING SERVICES INC         | 24-Feb-08    | 549            | 549                 | 942,121  | CHECK          |                     |                   |                  | 12-Mar-08 | 17                      | 9,329                | 19-Mar-08    | 7            | 3,841                 |
| 3,077    | RANDSTAD STAFFING SERVICES INC         | 2-Mar-08     | 430            | 430                 | 944,169  | CHECK          |                     |                   |                  | 20-Mar-08 | 18                      | 7,747                | 27-Mar-08    | 7            | 3,013                 |
| 3,078    | RED WING BRANDS OF AMERICA             | 19-Dec-07    | 2,102.78       | 365                 | 927,012  | CHECK          |                     |                   |                  | 14-Jan-08 | 26                      | 9,497                | 22-Jan-08    | 8            | 2,922                 |
| 3,079    | RED WING BRANDS OF AMERICA             | 19-Dec-07    | 3,329.95       | 250                 | 927,012  | CHECK          |                     |                   |                  | 14-Jan-08 | 26                      | 6,500                | 22-Jan-08    | 8            | 2,000                 |
| 3,080    | RED WING BRANDS OF AMERICA             | 18-Jan-08    | 875            | 250                 | 934,736  | CHECK          |                     |                   |                  | 12-Feb-08 | 25                      | 6,250                | 21-Feb-08    | 9            | 2,250                 |
| 3,081    | RED WING BRANDS OF AMERICA             | 19-Feb-08    | 1,738.86       | 621                 | 943,151  | CHECK          |                     |                   |                  | 17-Mar-08 | 27                      | 16,759               | 26-Mar-08    | 9            | 5,586                 |
| 3,082    | RICKS EXTERMINATING COMPANY            | 2-Jan-08     | 38             | 38                  | 931,172  | CHECK          |                     |                   |                  | 28-Jan-08 | 26                      | 988                  | 11-Feb-08    | 14           | 532                   |
| 3,083    | RICKS EXTERMINATING COMPANY            | 4-Feb-08     | 38             | 38                  | 939,698  | CHECK          |                     |                   |                  | 29-Feb-08 | 25                      | 950                  | 14-Mar-08    | 14           | 532                   |
| 3,084    | RICKS EXTERMINATING COMPANY            | 3-Mar-08     | 38             | 38                  | 946,395  | CHECK          |                     |                   |                  | 28-Mar-08 | 25                      | 950                  | 7-Apr-08     | 10           | 380                   |
| 3,085    | RICOH AMERICAS CORPORATION             | 5-Dec-07     | 4,429.00       | 1,918               | 925,484  | CHECK          |                     |                   |                  | 8-Jan-08  | 34                      | 65,223               | 17-Jan-08    | 9            | 17,265                |
| 3,086    | RICOH AMERICAS CORPORATION             | 5-Jan-08     | 3,856.75       | 1,770               | 930,029  | CHECK          |                     |                   |                  | 23-Jan-08 | 18                      | 31,864               | 30-Jan-08    | 7            | 12,391                |
| 3,087    | RICOH AMERICAS CORPORATION             | 5-Feb-08     | 3,659.05       | 1,686               | 937,718  | CHECK          |                     |                   |                  | 25-Feb-08 | 20                      | 33,720               | 5-Mar-08     | 9            | 15,174                |
| 3,088    | RICOH AMERICAS CORPORATION             | 5-Mar-08     | 4,228.75       | 1,954               | 944,547  | CHECK          |                     |                   |                  | 24-Mar-08 | 19                      | 37,122               | 3-Apr-08     | 10           | 19,538                |
| 3,089    | ROTO ROOTER                            | 27-Dec-07    | 150            | 150                 | 926,421  | CHECK          |                     |                   |                  | 11-Jan-08 | 15                      | 2,250                | 22-Jan-08    | 11           | 1,650                 |
| 3,090    | ROYAL CUP INC                          | 21-Dec-07    | 154            | 154                 | 929,739  | CHECK          |                     |                   |                  | 22-Jan-08 | 32                      | 4,924                | 1-Feb-08     | 10           | 1,539                 |
| 3,091    | ROYAL CUP INC                          | 4-Jan-08     | 177            | 177                 | 931,749  | CHECK          |                     |                   |                  | 29-Jan-08 | 25                      | 4,429                | 11-Feb-08    | 13           | 2,303                 |
| 3,092    | ROYAL CUP INC                          | 18-Jan-08    | 132            | 132                 | 934,768  | CHECK          |                     |                   |                  | 12-Feb-08 | 25                      | 3,303                | 21-Feb-08    | 9            | 1,189                 |
| 3,093    | ROYAL CUP INC                          | 1-Feb-08     | 233            | 233                 | 938,159  | CHECK          |                     |                   |                  | 26-Feb-08 | 25                      | 5,834                | 5-Mar-08     | 8            | 1,867                 |
| 3,094    | ROYAL CUP INC                          | 15-Feb-08    | 231            | 231                 | 941,880  | CHECK          |                     |                   |                  | 11-Mar-08 | 25                      | 5,772                | 24-Mar-08    | 13           | 3,002                 |
| 3,095    | ROYAL CUP INC                          | 29-Feb-08    | 198            | 198                 | 945,000  | CHECK          |                     |                   |                  | 25-Mar-08 | 25                      | 4,959                | 31-Mar-08    | 6            | 1,190                 |
| 3,096    | RUSTIC RIDGE LANDSCAPE                 | 20-Dec-07    | 290            | 290                 | 926,424  | CHECK          |                     |                   |                  | 11-Jan-08 | 22                      | 6,380                | 25-Jan-08    | 14           | 4,060                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 3,097    | RUSTIC RIDGE LANDSCAPE               | 18-Jan-08    | 290            | 290                 | 932,281  | CHECK          |                     |           |                  | 31-Jan-08 | 13                      | 3,770                | 8-Feb-08     | 8            | 2,320                 |
| 3,098    | RUSTIC RIDGE LANDSCAPE               | 20-Feb-08    | 290            | 290                 | 940,112  | CHECK          |                     |           |                  | 3-Mar-08  | 12                      | 3,480                | 14-Mar-08    | 11           | 3,190                 |
| 3,099    | RUTHERFORD COUNTY                    | 25-Feb-08    | 1,906.75       | 1,907               | 938,248  | CHECK          |                     |           |                  | 27-Feb-08 | 2                       | 3,814                | 12-Mar-08    | 14           | 26,695                |
| 3,100    | RUTHERFORD COUNTY HOME BUILDERS ASSI | 24-Jan-08    | 495            | 495                 | 937,729  | CHECK          |                     |           |                  | 25-Feb-08 | 32                      | 15,840               | 5-Mar-08     | 9            | 4,455                 |
| 3,101    | Ray, Michael F                       | 2-Jan-08     | 612            | 184                 | 40,793   | Direct Deposit |                     |           |                  | 3-Jan-08  | 1                       | 184                  | 3-Jan-08     | 0            | -                     |
| 3,102    | Ray, Michael F                       | 22-Jan-08    | 732            | 226                 | 41,346   | Direct Deposit |                     |           |                  | 23-Jan-08 | 1                       | 226                  | 24-Jan-08    | 1            | 226                   |
| 3,103    | Reasoner, Kendra                     | 7-Feb-08     | 48             | 48                  | 42,198   | Direct Deposit |                     |           |                  | 19-Feb-08 | 12                      | 579                  | 20-Feb-08    | 1            | 48                    |
| 3,104    | Reasoner, Kendra                     | 14-Feb-08    | 635            | 268                 | 42,198   | Direct Deposit |                     |           |                  | 19-Feb-08 | 5                       | 1,342                | 20-Feb-08    | 1            | 268                   |
| 3,105    | Reasoner, Kendra                     | 18-Feb-08    | 149            | 45                  | 42,308   | Direct Deposit |                     |           |                  | 22-Feb-08 | 4                       | 180                  | 25-Feb-08    | 3            | 135                   |
| 3,106    | Reasoner, Kendra                     | 22-Feb-08    | 178            | 73                  | 42,488   | Direct Deposit |                     |           |                  | 28-Feb-08 | 6                       | 439                  | 29-Feb-08    | 1            | 73                    |
| 3,107    | Reasoner, Kendra                     | 25-Feb-08    | 42             | 42                  | 42,488   | Direct Deposit |                     |           |                  | 28-Feb-08 | 3                       | 127                  | 29-Feb-08    | 1            | 42                    |
| 3,108    | Reed, Kenneth L                      | 3-Jan-08     | 75             | 72                  | 925,787  | CHECK          |                     |           |                  | 9-Jan-08  | 6                       | 429                  | 22-Jan-08    | 13           | 930                   |
| 3,109    | Reed, Kenneth L                      | 14-Feb-08    | 30             | 30                  | 937,046  | CHECK          |                     |           |                  | 21-Feb-08 | 7                       | 213                  | 10-Mar-08    | 18           | 549                   |
| 3,110    | SAFETY KLEEN INC                     | 30-Jan-08    | 1,428.00       | 1,428               | 937,731  | CHECK          |                     |           |                  | 25-Feb-08 | 26                      | 37,128               | 28-Feb-08    | 3            | 4,284                 |
| 3,111    | SAIA MOTOR FREIGHT LINE INC          | 23-Jan-08    | 1,793.57       | 1,794               | 942,463  | CHECK          |                     |           |                  | 13-Mar-08 | 50                      | 89,679               | 19-Mar-08    | 6            | 10,761                |
| 3,112    | SALVATION ARMY                       | 8-Jan-08     | 500            | 500                 | 926,425  | CHECK          |                     |           |                  | 11-Jan-08 | 3                       | 1,500                | 28-Jan-08    | 17           | 8,500                 |
| 3,113    | SAMS CLUB                            | 7-Dec-07     | 877            | 877                 | 931,754  | CHECK          | 7-Nov-07            | 7-Dec-07  | 11/22/07         | 29-Jan-08 | 68                      | 59,602               | 6-Feb-08     | 8            | 7,012                 |
| 3,114    | SAMS CLUB                            | 7-Jan-08     | 488            | 459                 | 931,754  | CHECK          | 7-Dec-07            | 7-Jan-08  | 12/22/07         | 29-Jan-08 | 38                      | 17,439               | 6-Feb-08     | 8            | 3,671                 |
| 3,115    | SAMS CLUB                            | 7-Jan-08     | 279            | 83                  | 946,406  | CHECK          | 7-Feb-08            | 7-Mar-08  | 02/21/08         | 28-Mar-08 | 36                      | 2,974                | 10-Apr-08    | 13           | 1,074                 |
| 3,116    | SCOTT ANNIE F                        | 1-Jan-08     | 260            | 260                 | 929,455  | CHECK          |                     |           |                  | 21-Jan-08 | 20                      | 5,200                | 25-Jan-08    | 4            | 1,040                 |
| 3,117    | SCOTT ANNIE F                        | 28-Jan-08    | 40             | 40                  | 932,059  | CHECK          |                     |           |                  | 30-Jan-08 | 2                       | 80                   | 6-Feb-08     | 7            | 280                   |
| 3,118    | SCOTT ANNIE F                        | 1-Feb-08     | 340            | 340                 | 937,056  | CHECK          |                     |           |                  | 21-Feb-08 | 20                      | 6,800                | 27-Feb-08    | 6            | 2,040                 |
| 3,119    | SCOTT ANNIE F                        | 1-Mar-08     | 340            | 340                 | 944,564  | CHECK          |                     |           |                  | 24-Mar-08 | 23                      | 7,820                | 1-Apr-08     | 8            | 2,720                 |
| 3,120    | SEGWAY                               | 17-Jan-08    | 286            | 286                 | 932,909  | CHECK          |                     |           |                  | 4-Feb-08  | 18                      | 5,150                | 14-Feb-08    | 10           | 2,861                 |
| 3,121    | SEGWAY                               | 29-Jan-08    | 321            | 321                 | 934,422  | CHECK          |                     |           |                  | 11-Feb-08 | 13                      | 4,176                | 21-Feb-08    | 10           | 3,212                 |
| 3,122    | SEGWAY                               | 18-Dec-07    | 100            | 100                 | 940,466  | CHECK          |                     |           |                  | 4-Mar-08  | 77                      | 7,685                | 11-Mar-08    | 7            | 699                   |
| 3,123    | SEGWAY                               | 18-Dec-07    | 155            | 155                 | 940,761  | CHECK          |                     |           |                  | 5-Mar-08  | 78                      | 12,122               | 17-Mar-08    | 12           | 1,865                 |
| 3,124    | SEI FORKLIFT                         | 27-Apr-07    | 334            | 334                 | 927,971  | CHECK          |                     |           |                  | 16-Jan-08 | 264                     | 88,300               | 23-Jan-08    | 7            | 2,341                 |
| 3,125    | SENSIT TECHNOLOGIES                  | 23-Jan-08    | 413            | 413                 | 935,091  | CHECK          |                     |           |                  | 13-Feb-08 | 21                      | 8,682                | 25-Feb-08    | 12           | 4,961                 |
| 3,126    | SENSIT TECHNOLOGIES                  | 15-Feb-08    | 412            | 412                 | 939,407  | CHECK          |                     |           |                  | 28-Feb-08 | 13                      | 5,358                | 10-Mar-08    | 11           | 4,534                 |
| 3,127    | SERVALL LLC                          | 4-Dec-07     | 35             | 35                  | 927,972  | CHECK          |                     |           |                  | 16-Jan-08 | 43                      | 1,505                | 24-Jan-08    | 8            | 280                   |
| 3,128    | SERVALL LLC                          | 3-Jan-08     | 37             | 37                  | 935,431  | CHECK          |                     |           |                  | 14-Feb-08 | 42                      | 1,554                | 25-Feb-08    | 11           | 407                   |
| 3,129    | SERVALL LLC                          | 8-Feb-08     | 37             | 37                  | 943,887  | CHECK          |                     |           |                  | 19-Mar-08 | 40                      | 1,480                | 26-Mar-08    | 7            | 259                   |
| 3,130    | SEWELL ELECTRIC COMPANY INC          | 31-Jan-08    | 268            | 268                 | 935,433  | CHECK          |                     |           |                  | 14-Feb-08 | 14                      | 3,746                | 25-Feb-08    | 11           | 2,943                 |
| 3,131    | SGA SOUTHERN GAS ASSOCIATION         | 17-Dec-07    | 395            | 395                 | 930,799  | CHECK          |                     |           |                  | 25-Jan-08 | 39                      | 15,405               | 4-Feb-08     | 10           | 3,950                 |
| 3,132    | SGA SOUTHERN GAS ASSOCIATION         | 6-Feb-08     | 878            | 878                 | 934,781  | CHECK          |                     |           |                  | 12-Feb-08 | 6                       | 5,268                | 19-Feb-08    | 7            | 6,146                 |
| 3,133    | SGA SOUTHERN GAS ASSOCIATION         | 17-Dec-07    | 395            | 395                 | 944,180  | CHECK          |                     |           |                  | 20-Mar-08 | 94                      | 37,130               | 26-Mar-08    | 6            | 2,370                 |
| 3,134    | SGA SOUTHERN GAS ASSOCIATION         | 8-Jan-08     | 395            | 395                 | 944,180  | CHECK          |                     |           |                  | 20-Mar-08 | 72                      | 28,440               | 26-Mar-08    | 6            | 2,370                 |
| 3,135    | SHAYS CLEANING SERVICE               | 1-Jan-08     | 780            | 780                 | 927,535  | CHECK          |                     |           |                  | 15-Jan-08 | 14                      | 10,920               | 24-Jan-08    | 9            | 7,020                 |
| 3,136    | SHAYS CLEANING SERVICE               | 1-Feb-08     | 780            | 780                 | 933,214  | CHECK          |                     |           |                  | 5-Feb-08  | 4                       | 3,120                | 13-Feb-08    | 8            | 6,240                 |
| 3,137    | SHAYS CLEANING SERVICE               | 1-Mar-08     | 780            | 780                 | 940,762  | CHECK          |                     |           |                  | 5-Mar-08  | 4                       | 3,120                | 14-Mar-08    | 9            | 7,020                 |
| 3,138    | SHELBYVILLE BEDFORD COUNTY           | 9-Feb-08     | 300            | 300                 | 935,710  | CHECK          |                     |           |                  | 15-Feb-08 | 6                       | 1,800                | 27-Feb-08    | 12           | 3,600                 |
| 3,139    | SHELBYVILLE POWER SYSTEMS            | 10-Jan-08    | 534            | 534                 | 931,758  | CHECK          | 10-Dec-07           | 10-Jan-08 | 12/25/07         | 29-Jan-08 | 35                      | 18,699               | 6-Feb-08     | 8            | 4,274                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - f (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 3,140    | SHELBYVILLE POWER SYSTEMS            | 15-Jan-08    | 40             | 40                  | 931,758  | CHECK          | 15-Dec-07           | 15-Jan-08         | 12/30/07         | 29-Jan-08 | 30                      | 1,206                | 6-Feb-08     | 8            | 322                   |
| 3,141    | SHELBYVILLE POWER SYSTEMS            | 15-Feb-08    | 704            | 704                 | 938,162  | CHECK          | 15-Jan-08           | 15-Feb-08         | 01/30/08         | 26-Feb-08 | 27                      | 19,014               | 5-Mar-08     | 8            | 5,634                 |
| 3,142    | SHELBYVILLE POWER SYSTEMS            | 15-Feb-08    | 39             | 39                  | 938,416  | CHECK          | 15-Jan-08           | 15-Feb-08         | 01/30/08         | 27-Feb-08 | 28                      | 1,102                | 7-Mar-08     | 9            | 354                   |
| 3,143    | SHELBYVILLE POWER SYSTEMS            | 12-Mar-08    | 472            | 472                 | 945,322  | CHECK          | 12-Feb-08           | 12-Mar-08         | 02/26/08         | 26-Mar-08 | 29                      | 13,697               | 3-Apr-08     | 8            | 3,778                 |
| 3,144    | SHELBYVILLE POWER SYSTEMS            | 13-Mar-08    | 39             | 39                  | 945,598  | CHECK          | 13-Feb-08           | 13-Mar-08         | 02/27/08         | 27-Mar-08 | 29                      | 1,141                | 7-Apr-08     | 11           | 433                   |
| 3,145    | SHELBYVILLE TIMES GAZETTE            | 29-Feb-08    | 50             | 50                  | 941,254  | CHECK          | 31-Jan-08           | 29-Feb-08         | 02/14/08         | 7-Mar-08  | 22                      | 1,100                | 17-Mar-08    | 10           | 500                   |
| 3,146    | SHELBYVILLE TIMES GAZETTE            | 29-Feb-08    | 123            | 123                 | 942,135  | CHECK          |                     |                   |                  | 12-Mar-08 | 12                      | 1,476                | 19-Mar-08    | 7            | 861                   |
| 3,147    | SNYDER SIGNS INC                     | 21-Dec-07    | 395            | 395                 | 926,103  | CHECK          |                     |                   |                  | 10-Jan-08 | 20                      | 7,895                | 17-Jan-08    | 7            | 2,763                 |
| 3,148    | SOUTHERN CROSS CORPORATION           | 9-Jan-08     | 1,379.50       | 1,380               | 931,194  | CHECK          |                     |                   |                  | 28-Jan-08 | 19                      | 26,211               | 4-Feb-08     | 7            | 9,657                 |
| 3,149    | SOUTHERN CROSS CORPORATION           | 31-Jan-08    | 554            | 554                 | 937,753  | CHECK          |                     |                   |                  | 25-Feb-08 | 25                      | 13,845               | 3-Mar-08     | 7            | 3,877                 |
| 3,150    | SOUTHERN NATURAL GAS COMPANY         | 29-Feb-08    | 1,470.00       | 1,470               | 940,132  | CHECK          |                     |                   |                  | 3-Mar-08  | 3                       | 4,410                | 20-Mar-08    | 17           | 24,990                |
| 3,151    | SPECIAL OLYMPICS                     | 25-Mar-08    | 500            | 333                 | 945,603  | CHECK          |                     |                   |                  | 27-Mar-08 | 2                       | 667                  | 28-Apr-08    | 32           | 10,667                |
| 3,152    | SPECIALTY RISK SERVICES              | 11-Jan-08    | 6,569.17       | 371                 | 34,411   | WIRE           |                     |                   |                  | 11-Jan-08 | -                       | 0                    | 11-Jan-08    | 0            | -                     |
| 3,153    | SPIRIT SERVICES CO                   | 12-Dec-07    | 67             | 67                  | 925,091  | CHECK          |                     |                   |                  | 7-Jan-08  | 26                      | 1,752                | 11-Jan-08    | 4            | 269                   |
| 3,154    | SPIRIT SERVICES CO                   | 26-Dec-07    | 67             | 67                  | 929,476  | CHECK          |                     |                   |                  | 21-Jan-08 | 26                      | 1,752                | 25-Jan-08    | 4            | 269                   |
| 3,155    | SPIRIT SERVICES CO                   | 9-Jan-08     | 67             | 67                  | 932,923  | CHECK          |                     |                   |                  | 4-Feb-08  | 26                      | 1,752                | 8-Feb-08     | 4            | 269                   |
| 3,156    | SPIRIT SERVICES CO                   | 23-Jan-08    | 67             | 67                  | 936,126  | CHECK          |                     |                   |                  | 18-Feb-08 | 26                      | 1,752                | 25-Feb-08    | 7            | 472                   |
| 3,157    | SPIRIT SERVICES CO                   | 28-Nov-07    | 67             | 67                  | 942,138  | CHECK          |                     |                   |                  | 12-Mar-08 | 105                     | 7,074                | 19-Mar-08    | 7            | 472                   |
| 3,158    | SPIRIT SERVICES CO                   | 20-Feb-08    | 72             | 72                  | 943,184  | CHECK          |                     |                   |                  | 17-Mar-08 | 26                      | 1,875                | 24-Mar-08    | 7            | 505                   |
| 3,159    | SPIRIT SERVICES CO                   | 5-Mar-08     | 72             | 72                  | 946,743  | CHECK          |                     |                   |                  | 31-Mar-08 | 26                      | 1,875                | 7-Apr-08     | 7            | 505                   |
| 3,160    | SPRING HILL CHAMBER OF COMMERCE      | 8-Jan-08     | 195            | 195                 | 926,196  | CHECK          |                     |                   |                  | 11-Jan-08 | 3                       | 585                  | 3-Mar-08     | 52           | 10,140                |
| 3,161    | STAFFING SOLUTIONS INC               | 27-Dec-07    | 301            | 301                 | 924,625  | CHECK          |                     |                   |                  | 4-Jan-08  | 8                       | 2,405                | 11-Jan-08    | 7            | 2,104                 |
| 3,162    | STAFFING SOLUTIONS INC               | 24-Dec-07    | 293            | 293                 | 925,512  | CHECK          |                     |                   |                  | 8-Jan-08  | 15                      | 4,396                | 14-Jan-08    | 6            | 1,759                 |
| 3,163    | STAFFING SOLUTIONS INC               | 7-Jan-08     | 316            | 316                 | 927,546  | CHECK          |                     |                   |                  | 15-Jan-08 | 8                       | 2,525                | 22-Jan-08    | 7            | 2,209                 |
| 3,164    | STAFFING SOLUTIONS INC               | 31-Dec-07    | 173            | 173                 | 927,546  | CHECK          |                     |                   |                  | 15-Jan-08 | 15                      | 2,593                | 22-Jan-08    | 7            | 1,210                 |
| 3,165    | STAFFING SOLUTIONS INC               | 14-Jan-08    | 353            | 353                 | 931,770  | CHECK          |                     |                   |                  | 29-Jan-08 | 15                      | 5,298                | 4-Feb-08     | 6            | 2,119                 |
| 3,166    | STAFFING SOLUTIONS INC               | 21-Jan-08    | 308            | 308                 | 932,571  | CHECK          |                     |                   |                  | 1-Feb-08  | 11                      | 3,389                | 11-Feb-08    | 10           | 3,081                 |
| 3,167    | STAFFING SOLUTIONS INC               | 28-Jan-08    | 398            | 398                 | 935,721  | CHECK          |                     |                   |                  | 15-Feb-08 | 18                      | 7,169                | 26-Feb-08    | 11           | 4,381                 |
| 3,168    | STAFFING SOLUTIONS INC               | 18-Feb-08    | 406            | 406                 | 938,423  | CHECK          |                     |                   |                  | 27-Feb-08 | 9                       | 3,652                | 4-Mar-08     | 6            | 2,435                 |
| 3,169    | STAFFING SOLUTIONS INC               | 11-Feb-08    | 301            | 301                 | 938,423  | CHECK          |                     |                   |                  | 27-Feb-08 | 16                      | 4,810                | 4-Mar-08     | 6            | 1,804                 |
| 3,170    | STAFFING SOLUTIONS INC               | 25-Feb-08    | 601            | 601                 | 941,017  | CHECK          |                     |                   |                  | 6-Mar-08  | 10                      | 6,012                | 12-Mar-08    | 6            | 3,607                 |
| 3,171    | STAFFING SOLUTIONS INC               | 3-Mar-08     | 301            | 301                 | 942,479  | CHECK          |                     |                   |                  | 13-Mar-08 | 10                      | 3,006                | 21-Mar-08    | 8            | 2,405                 |
| 3,172    | STAFFING SOLUTIONS INC               | 10-Mar-08    | 316            | 316                 | 943,552  | CHECK          |                     |                   |                  | 18-Mar-08 | 8                       | 2,525                | 26-Mar-08    | 8            | 2,525                 |
| 3,173    | STAFFING SOLUTIONS INC               | 4-Feb-08     | 316            | 316                 | 946,415  | CHECK          |                     |                   |                  | 28-Mar-08 | 53                      | 16,728               | 7-Apr-08     | 10           | 3,156                 |
| 3,174    | STAFFING SOLUTIONS INC               | 17-Mar-08    | 301            | 301                 | 946,415  | CHECK          |                     |                   |                  | 28-Mar-08 | 11                      | 3,307                | 7-Apr-08     | 10           | 3,006                 |
| 3,175    | STATE OF TENNESSEE                   | 7-Jan-08     | 41             | 41                  | 926,620  | CHECK          |                     |                   |                  | 14-Jan-08 | 7                       | 287                  | 4-Feb-08     | 21           | 861                   |
| 3,176    | STINNETTS AUTO BODY AND WRECKER SERV | 26-Jan-07    | 65             | 65                  | 925,516  | CHECK          |                     |                   |                  | 8-Jan-08  | 347                     | 22,555               | 16-Jan-08    | 8            | 520                   |
| 3,177    | SUPERIOR CLEANING SERVICE            | 28-Dec-07    | 140            | 140                 | 925,820  | CHECK          |                     |                   |                  | 9-Jan-08  | 12                      | 1,680                | 18-Jan-08    | 9            | 1,260                 |
| 3,178    | SUPERIOR CLEANING SERVICE            | 25-Jan-08    | 140            | 140                 | 934,436  | CHECK          |                     |                   |                  | 11-Feb-08 | 17                      | 2,380                | 20-Feb-08    | 9            | 1,260                 |
| 3,179    | SUPERIOR CLEANING SERVICE            | 29-Feb-08    | 175            | 175                 | 941,895  | CHECK          |                     |                   |                  | 11-Mar-08 | 11                      | 1,925                | 19-Mar-08    | 8            | 1,400                 |
| 3,180    | Seals, Billy J                       | 2-Jan-08     | 844            | 253                 | 40,803   | Direct Deposit |                     |                   |                  | 3-Jan-08  | 1                       | 253                  | 3-Jan-08     | 0            | -                     |
| 3,181    | Seals, Billy J                       | 24-Jan-08    | 1,226.45       | 368                 | 41,548   | Direct Deposit |                     |                   |                  | 28-Jan-08 | 4                       | 1,472                | 29-Jan-08    | 1            | 368                   |
| 3,182    | Sharp, Brenda J                      | 24-Jan-08    | 433            | 108                 | 41,549   | Direct Deposit |                     |                   |                  | 28-Jan-08 | 4                       | 433                  | 29-Jan-08    | 1            | 108                   |

**Atmos Energy Corporation-Tennessee**  
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**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                 | a | Invoice Date | Invoice Amount | c | Division 083 Amount | Check # | Payment Type   | f | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|---|--------------|----------------|---|---------------------|---------|----------------|---|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        |   | b            |                |   | d                   | e       |                |   | h                   | i         | j                | k         | l = k - (j or b) | m = (j or d)         |              |              |                       |
| 3,183    | Sharp, Brenda J                        |   | 25-Feb-08    | 1,053.54       |   | 263                 | 42,459  | Direct Deposit |   |                     |           | f                | 27-Feb-08 | 2                | 527                  | 28-Feb-08    | 1            | 263                   |
| 3,184    | Sharp, Brenda J                        |   | 27-Mar-08    | 573            |   | 181                 | 43,535  | Direct Deposit |   |                     |           |                  | 28-Mar-08 | 1                | 181                  | 31-Mar-08    | 3            | 542                   |
| 3,185    | Snow, James M                          |   | 23-Jan-08    | 1,144.81       |   | 578                 | 41,438  | Direct Deposit |   |                     |           |                  | 25-Jan-08 | 2                | 1,156                | 28-Jan-08    | 3            | 1,733                 |
| 3,186    | Steiget, Steven R                      |   | 17-Feb-08    | 3,649.96       |   | 1,168               | 42,204  | Direct Deposit |   |                     |           |                  | 19-Feb-08 | 2                | 2,337                | 20-Feb-08    | 1            | 1,168                 |
| 3,187    | Stull, Josh R                          |   | 4-Mar-08     | 423            |   | 423                 | 42,774  | Direct Deposit |   |                     |           |                  | 6-Mar-08  | 2                | 845                  | 7-Mar-08     | 1            | 423                   |
| 3,188    | Swain, Jan R                           |   | 6-Mar-08     | 1,887.71       |   | 178                 | 42,809  | Direct Deposit |   |                     |           |                  | 7-Mar-08  | 1                | 178                  | 10-Mar-08    | 3            | 535                   |
| 3,189    | Swinney, Margaret A                    |   | 26-Feb-08    | 99             |   | 6                   | 42,464  | Direct Deposit |   |                     |           |                  | 27-Feb-08 | 1                | 6                    | 28-Feb-08    | 1            | 6                     |
| 3,190    | TELCOVE OPERATIONS                     |   | 20-Dec-07    | 1,101.49       |   | 1,101               | 926,120 | CHECK          |   |                     |           |                  | 10-Jan-08 | 21               | 23,131               | 15-Jan-08    | 5            | 5,507                 |
| 3,191    | TELCOVE OPERATIONS                     |   | 20-Jan-08    | 1,101.49       |   | 1,101               | 937,303 | CHECK          |   |                     |           |                  | 22-Feb-08 | 33               | 36,349               | 3-Mar-08     | 10           | 11,015                |
| 3,192    | TELCOVE OPERATIONS                     |   | 20-Feb-08    | 1,101.49       |   | 1,101               | 942,148 | CHECK          |   |                     |           |                  | 12-Mar-08 | 21               | 23,131               | 19-Mar-08    | 7            | 7,710                 |
| 3,193    | TELCOVE OPERATIONS                     |   | 20-Mar-08    | 1,113.46       |   | 1,113               | 946,422 | CHECK          |   |                     |           |                  | 28-Mar-08 | 8                | 8,908                | 4-Apr-08     | 7            | 7,794                 |
| 3,194    | TENDER LAWN CARE                       |   | 1-Jan-08     | 620            |   | 620                 | 929,763 | CHECK          |   |                     |           |                  | 22-Jan-08 | 21               | 13,020               | 1-Feb-08     | 10           | 6,200                 |
| 3,195    | TENDER LAWN CARE                       |   | 20-Feb-08    | 360            |   | 100                 | 937,305 | CHECK          |   |                     |           |                  | 22-Feb-08 | 2                | 200                  | 6-Mar-08     | 13           | 1,300                 |
| 3,196    | TENNESSEAN NEWSPAPER                   |   | 29-Feb-08    | 2              |   | 2                   | 939,725 | CHECK          |   | 31-Jan-08           | 29-Feb-08 | 02/14/08         | 29-Feb-08 | 15               | 36                   | 13-Mar-08    | 13           | 31                    |
| 3,197    | TENNESSEE GAS ASSOCIATION              |   | 22-Feb-08    | 16,985.00      |   | 5,000               | 937,345 | CHECK          |   |                     |           |                  | 25-Feb-08 | 3                | 15,000               | 4-Mar-08     | 8            | 40,000                |
| 3,198    | TENNESSEE GAS ASSOCIATION              |   | 18-Mar-08    | 450            |   | 450                 | 944,193 | CHECK          |   |                     |           |                  | 20-Mar-08 | 2                | 900                  | 26-Mar-08    | 6            | 2,700                 |
| 3,199    | TENNESSEE GAS ASSOCIATION              |   | 18-Mar-08    | 195            |   | 195                 | 944,193 | CHECK          |   |                     |           |                  | 20-Mar-08 | 2                | 390                  | 26-Mar-08    | 6            | 1,170                 |
| 3,200    | TENNESSEE GAS ASSOCIATION              |   | 13-Mar-08    | 2,535.00       |   | 2,535               | 945,035 | CHECK          |   |                     |           |                  | 25-Mar-08 | 12               | 30,420               | 1-Apr-08     | 7            | 17,745                |
| 3,201    | TENNESSEE GAS ASSOCIATION              |   | 26-Mar-08    | 447            |   | 447                 | 946,199 | CHECK          |   |                     |           |                  | 28-Mar-08 | 2                | 894                  | 4-Apr-08     | 7            | 3,129                 |
| 3,202    | TENNESSEE ONE CALL SYSTEM INC          |   | 29-Jan-08    | 99             |   | 99                  | 935,730 | CHECK          |   |                     |           |                  | 15-Feb-08 | 17               | 1,675                | 29-Feb-08    | 14           | 1,379                 |
| 3,203    | TENNESSEE ONE CALL SYSTEM INC          |   | 5-Mar-08     | 625            |   | 625                 | 942,150 | CHECK          |   |                     |           |                  | 12-Mar-08 | 7                | 4,375                | 11-Apr-08    | 30           | 18,750                |
| 3,204    | TENNESSEE VALLEY PACKING COMPANY INC   |   | 19-Feb-08    | 99             |   | 99                  | 943,199 | CHECK          |   |                     |           |                  | 17-Mar-08 | 27               | 2,686                | 26-Mar-08    | 9            | 895                   |
| 3,205    | THUNDERBOLT BROADCASTING COMPANY       |   | 31-Dec-07    | 50             |   | 50                  | 931,792 | CHECK          |   |                     |           |                  | 29-Jan-08 | 29               | 1,436                | 4-Feb-08     | 6            | 297                   |
| 3,206    | THUNDERBOLT BROADCASTING COMPANY       |   | 31-Dec-07    | 50             |   | 50                  | 931,792 | CHECK          |   |                     |           |                  | 29-Jan-08 | 29               | 1,455                | 4-Feb-08     | 6            | 301                   |
| 3,207    | TIDI WASTE SYSTEMS                     |   | 30-Nov-07    | 242            |   | 242                 | 924,368 | CHECK          |   |                     |           |                  | 3-Jan-08  | 34               | 8,212                | 14-Jan-08    | 11           | 2,657                 |
| 3,208    | TIDI WASTE SYSTEMS                     |   | 31-Dec-07    | 239            |   | 239                 | 925,527 | CHECK          |   |                     |           |                  | 8-Jan-08  | 8                | 1,915                | 17-Jan-08    | 9            | 2,155                 |
| 3,209    | TIDI WASTE SYSTEMS                     |   | 31-Jan-08    | 239            |   | 239                 | 934,446 | CHECK          |   |                     |           |                  | 11-Feb-08 | 11               | 2,634                | 21-Feb-08    | 10           | 2,394                 |
| 3,210    | TIDI WASTE SYSTEMS                     |   | 29-Feb-08    | 240            |   | 240                 | 941,902 | CHECK          |   |                     |           |                  | 11-Mar-08 | 11               | 2,645                | 19-Mar-08    | 8            | 1,924                 |
| 3,211    | TIMES NEWS                             |   | 20-Feb-08    | 126            |   | 126                 | 940,163 | CHECK          |   |                     |           |                  | 3-Mar-08  | 12               | 1,511                | 12-Mar-08    | 9            | 1,133                 |
| 3,212    | TMP DIRECTIONAL MARKETING              |   | 1-Mar-08     | 10,763.40      |   | 1,908               | 945,346 | CHECK          |   |                     |           |                  | 26-Mar-08 | 25               | 47,700               | 1-Apr-08     | 6            | 11,448                |
| 3,213    | TOWN OF GREENEVILLE                    |   | 31-Dec-07    | 39             |   | 39                  | 925,532 | CHECK          |   |                     |           |                  | 8-Jan-08  | 8                | 312                  | 15-Jan-08    | 7            | 273                   |
| 3,214    | TOWN OF GREENEVILLE                    |   | 31-Jan-08    | 39             |   | 39                  | 933,536 | CHECK          |   |                     |           |                  | 6-Feb-08  | 6                | 234                  | 12-Feb-08    | 6            | 234                   |
| 3,215    | TOWN OF GREENEVILLE                    |   | 29-Feb-08    | 39             |   | 39                  | 941,029 | CHECK          |   |                     |           |                  | 6-Mar-08  | 6                | 234                  | 11-Mar-08    | 5            | 195                   |
| 3,216    | TREASURER STATE OF TENNESSEE           |   | 4-Jan-08     | 12,600.00      |   | 12,600              | 926,633 | CHECK          |   |                     |           |                  | 14-Jan-08 | 10               | 126,000              | 18-Jan-08    | 4            | 50,400                |
| 3,217    | TRI CITIES ECONOMIC DEVELOPMENT ALLIAN |   | 15-Feb-08    | 5,000.00       |   | 3,125               | 941,273 | CHECK          |   |                     |           |                  | 7-Mar-08  | 21               | 65,625               | 20-Mar-08    | 13           | 40,625                |
| 3,218    | Thomas, Timothy L                      |   | 19-Jan-08    | 117            |   | 99                  | 41,296  | Direct Deposit |   |                     |           |                  | 22-Jan-08 | 3                | 297                  | 23-Jan-08    | 1            | 99                    |
| 3,219    | Timney, Stephen S (Scott)              |   | 14-Jan-08    | 421            |   | 337                 | 928,002 | CHECK          |   |                     |           |                  | 16-Jan-08 | 2                | 673                  | 25-Jan-08    | 9            | 3,030                 |
| 3,220    | Turner, Larry W (Wayne)                |   | 17-Jan-08    | 176            |   | 84                  | 41,213  | Direct Deposit |   |                     |           |                  | 18-Jan-08 | 1                | 84                   | 21-Jan-08    | 3            | 253                   |
| 3,221    | Turner, Larry W (Wayne)                |   | 24-Jan-08    | 140            |   | 67                  | 41,564  | Direct Deposit |   |                     |           |                  | 28-Jan-08 | 4                | 269                  | 29-Jan-08    | 1            | 67                    |
| 3,222    | Turner, Larry W (Wayne)                |   | 12-Feb-08    | 617            |   | 269                 | 42,098  | Direct Deposit |   |                     |           |                  | 14-Feb-08 | 2                | 537                  | 15-Feb-08    | 1            | 269                   |
| 3,223    | UNION CITY DAILY MESSENGER             |   | 31-Dec-07    | 51             |   | 51                  | 929,516 | CHECK          |   |                     |           |                  | 21-Jan-08 | 21               | 1,071                | 24-Jan-08    | 3            | 153                   |
| 3,224    | UNION CITY DAILY MESSENGER             |   | 11-Feb-08    | 165            |   | 165                 | 940,175 | CHECK          |   |                     |           |                  | 3-Mar-08  | 21               | 3,456                | 10-Mar-08    | 7            | 1,152                 |
| 3,225    | UNION CITY ELECTRIC SYSTEM             |   | 31-Dec-07    | 37             |   | 37                  | 927,092 | CHECK          |   | 30-Nov-07           | 31-Dec-07 | 12/15/07         | 14-Jan-08 | 30               | 1,104                | 24-Jan-08    | 10           | 368                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - f (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 3,226    | UNION CITY ELECTRIC SYSTEM       | 3-Jan-08     | 285            | 285                 | 928,409  | CHECK        | 3-Dec-07            | 3-Jan-08  | 12/18/07         | 17-Jan-08 | 30                      | 8,540                | 28-Jan-08    | 11           | 3,131                 |
| 3,227    | UNION CITY ELECTRIC SYSTEM       | 3-Jan-08     | 36             | 36                  | 934,816  | CHECK        | 30-Dec-07           | 30-Jan-08 | 01/14/08         | 12-Feb-08 | 29                      | 1,043                | 21-Feb-08    | 9            | 324                   |
| 3,228    | UNION CITY ELECTRIC SYSTEM       | 1-Feb-08     | 277            | 277                 | 936,536  | CHECK        | 1-Jan-08            | 1-Feb-08  | 01/16/08         | 19-Feb-08 | 34                      | 9,402                | 27-Feb-08    | 8            | 2,212                 |
| 3,229    | UNION CITY ELECTRIC SYSTEM       | 28-Feb-08    | 35             | 35                  | 942,504  | CHECK        | 28-Jan-08           | 28-Feb-08 | 02/12/08         | 13-Mar-08 | 30                      | 1,055                | 21-Mar-08    | 8            | 281                   |
| 3,230    | UNION CITY ELECTRIC SYSTEM       | 3-Mar-08     | 280            | 280                 | 943,575  | CHECK        | 3-Feb-08            | 3-Mar-08  | 02/17/08         | 18-Mar-08 | 30                      | 8,414                | 26-Mar-08    | 8            | 2,244                 |
| 3,231    | UNITED EQUIPMENT RENTALS GULF LP | 22-Feb-08    | -1,908.31      | (103)               | 940,502  | CHECK        |                     |           |                  | 4-Mar-08  | 11                      | (1,132)              | 12-Mar-08    | 8            | (823)                 |
| 3,232    | UPS                              | 9-Feb-08     | 8              | 8                   | 939,480  | CHECK        |                     |           |                  | 28-Feb-08 | 19                      | 157                  | 14-Mar-08    | 15           | 124                   |
| 3,233    | USA MOBILITY WIRELESS INC        | 19-Dec-07    | 26             | 26                  | 926,140  | CHECK        |                     |           |                  | 10-Jan-08 | 22                      | 578                  | 18-Jan-08    | 8            | 210                   |
| 3,234    | USA MOBILITY WIRELESS INC        | 19-Dec-07    | 37             | 37                  | 926,140  | CHECK        |                     |           |                  | 10-Jan-08 | 22                      | 815                  | 18-Jan-08    | 8            | 296                   |
| 3,235    | USA MOBILITY WIRELESS INC        | 19-Jan-08    | 26             | 26                  | 932,092  | CHECK        |                     |           |                  | 30-Jan-08 | 11                      | 288                  | 8-Feb-08     | 9            | 235                   |
| 3,236    | USA MOBILITY WIRELESS INC        | 19-Jan-08    | 36             | 36                  | 932,092  | CHECK        |                     |           |                  | 30-Jan-08 | 11                      | 401                  | 8-Feb-08     | 9            | 328                   |
| 3,237    | USA MOBILITY WIRELESS INC        | 18-Feb-08    | 26             | 26                  | 939,483  | CHECK        |                     |           |                  | 28-Feb-08 | 10                      | 265                  | 6-Mar-08     | 7            | 185                   |
| 3,238    | USA MOBILITY WIRELESS INC        | 18-Feb-08    | 36             | 36                  | 939,483  | CHECK        |                     |           |                  | 28-Feb-08 | 10                      | 365                  | 6-Mar-08     | 7            | 255                   |
| 3,239    | USA MOBILITY WIRELESS INC        | 19-Mar-08    | 36             | 36                  | 946,434  | CHECK        |                     |           |                  | 28-Mar-08 | 9                       | 328                  | 8-Apr-08     | 11           | 401                   |
| 3,240    | USA MOBILITY WIRELESS INC        | 19-Mar-08    | 100            | 100                 | 946,434  | CHECK        |                     |           |                  | 28-Mar-08 | 9                       | 897                  | 8-Apr-08     | 11           | 1,097                 |
| 3,241    | UTILQUEST                        | 11-Dec-07    | 3,575.85       | 3,576               | 925,144  | CHECK        |                     |           |                  | 7-Jan-08  | 27                      | 96,548               | 15-Jan-08    | 8            | 28,607                |
| 3,242    | UTILQUEST                        | 11-Dec-07    | 2,289.95       | 2,290               | 925,144  | CHECK        |                     |           |                  | 7-Jan-08  | 27                      | 61,829               | 15-Jan-08    | 8            | 18,320                |
| 3,243    | UTILQUEST                        | 11-Dec-07    | 1,174.50       | 1,175               | 925,144  | CHECK        |                     |           |                  | 7-Jan-08  | 27                      | 31,712               | 15-Jan-08    | 8            | 9,396                 |
| 3,244    | UTILQUEST                        | 20-Dec-07    | 1,057.16       | 1,057               | 927,098  | CHECK        |                     |           |                  | 14-Jan-08 | 25                      | 26,429               | 23-Jan-08    | 9            | 9,514                 |
| 3,245    | UTILQUEST                        | 18-Dec-07    | 756            | 756                 | 927,098  | CHECK        |                     |           |                  | 14-Jan-08 | 27                      | 20,412               | 23-Jan-08    | 9            | 6,804                 |
| 3,246    | UTILQUEST                        | 18-Dec-07    | 2,676.40       | 2,676               | 927,098  | CHECK        |                     |           |                  | 14-Jan-08 | 27                      | 72,263               | 23-Jan-08    | 9            | 24,088                |
| 3,247    | UTILQUEST                        | 18-Dec-07    | 1,506.95       | 1,507               | 927,098  | CHECK        |                     |           |                  | 14-Jan-08 | 27                      | 40,688               | 23-Jan-08    | 9            | 13,563                |
| 3,248    | UTILQUEST                        | 26-Dec-07    | 2,976.74       | 2,977               | 929,527  | CHECK        |                     |           |                  | 21-Jan-08 | 26                      | 77,395               | 29-Jan-08    | 8            | 23,814                |
| 3,249    | UTILQUEST                        | 26-Dec-07    | 1,349.27       | 1,349               | 929,527  | CHECK        |                     |           |                  | 21-Jan-08 | 26                      | 35,081               | 29-Jan-08    | 8            | 10,794                |
| 3,250    | UTILQUEST                        | 26-Dec-07    | 2,201.25       | 2,201               | 929,527  | CHECK        |                     |           |                  | 21-Jan-08 | 26                      | 57,233               | 29-Jan-08    | 8            | 17,610                |
| 3,251    | UTILQUEST                        | 2-Jan-08     | 2,095.19       | 2,095               | 931,231  | CHECK        |                     |           |                  | 28-Jan-08 | 26                      | 54,475               | 5-Feb-08     | 8            | 16,762                |
| 3,252    | UTILQUEST                        | 2-Jan-08     | 1,491.84       | 1,492               | 931,231  | CHECK        |                     |           |                  | 28-Jan-08 | 26                      | 38,788               | 5-Feb-08     | 8            | 11,935                |
| 3,253    | UTILQUEST                        | 20-Nov-07    | 2,160.00       | 2,160               | 931,807  | CHECK        |                     |           |                  | 29-Jan-08 | 70                      | 151,200              | 5-Feb-08     | 7            | 15,120                |
| 3,254    | UTILQUEST                        | 8-Jan-08     | 607            | 607                 | 932,952  | CHECK        |                     |           |                  | 4-Feb-08  | 27                      | 16,384               | 11-Feb-08    | 7            | 4,248                 |
| 3,255    | UTILQUEST                        | 8-Jan-08     | 1,585.74       | 1,586               | 932,952  | CHECK        |                     |           |                  | 4-Feb-08  | 27                      | 42,815               | 11-Feb-08    | 7            | 11,100                |
| 3,256    | UTILQUEST                        | 15-Jan-08    | 2,239.51       | 2,240               | 934,468  | CHECK        |                     |           |                  | 11-Feb-08 | 27                      | 60,467               | 19-Feb-08    | 8            | 17,916                |
| 3,257    | UTILQUEST                        | 15-Jan-08    | 1,321.45       | 1,321               | 934,468  | CHECK        |                     |           |                  | 11-Feb-08 | 27                      | 35,679               | 19-Feb-08    | 8            | 10,572                |
| 3,258    | UTILQUEST                        | 15-Jan-08    | 3,115.84       | 3,116               | 934,468  | CHECK        |                     |           |                  | 11-Feb-08 | 27                      | 84,128               | 19-Feb-08    | 8            | 24,977                |
| 3,259    | UTILQUEST                        | 22-Jan-08    | 2,423.81       | 2,424               | 936,155  | CHECK        |                     |           |                  | 18-Feb-08 | 27                      | 65,443               | 25-Feb-08    | 7            | 16,967                |
| 3,260    | UTILQUEST                        | 22-Jan-08    | 2,128.23       | 2,128               | 936,155  | CHECK        |                     |           |                  | 18-Feb-08 | 27                      | 57,462               | 25-Feb-08    | 7            | 14,898                |
| 3,261    | UTILQUEST                        | 29-Jan-08    | 946            | 946                 | 937,801  | CHECK        |                     |           |                  | 25-Feb-08 | 27                      | 25,539               | 4-Mar-08     | 8            | 7,567                 |
| 3,262    | UTILQUEST                        | 29-Jan-08    | 2,526.40       | 2,526               | 937,801  | CHECK        |                     |           |                  | 25-Feb-08 | 27                      | 68,213               | 4-Mar-08     | 8            | 20,211                |
| 3,263    | UTILQUEST                        | 5-Feb-08     | 3,948.69       | 3,949               | 940,181  | CHECK        |                     |           |                  | 3-Mar-08  | 27                      | 106,615              | 11-Mar-08    | 8            | 31,590                |
| 3,264    | UTILQUEST                        | 5-Feb-08     | 1,029.34       | 1,029               | 940,181  | CHECK        |                     |           |                  | 3-Mar-08  | 27                      | 27,792               | 11-Mar-08    | 8            | 8,235                 |
| 3,265    | UTILQUEST                        | 5-Feb-08     | 2,086.50       | 2,087               | 940,181  | CHECK        |                     |           |                  | 3-Mar-08  | 27                      | 56,336               | 11-Mar-08    | 8            | 16,692                |
| 3,266    | UTILQUEST                        | 12-Feb-08    | 1,349.27       | 1,349               | 942,163  | CHECK        |                     |           |                  | 12-Mar-08 | 29                      | 39,129               | 19-Mar-08    | 7            | 9,445                 |
| 3,267    | UTILQUEST                        | 12-Feb-08    | 1,663.98       | 1,664               | 942,163  | CHECK        |                     |           |                  | 12-Mar-08 | 29                      | 48,255               | 19-Mar-08    | 7            | 11,648                |
| 3,268    | UTILQUEST                        | 26-Feb-08    | 2,465.54       | 2,466               | 944,623  | CHECK        |                     |           |                  | 24-Mar-08 | 27                      | 66,570               | 1-Apr-08     | 8            | 19,724                |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                   | a | Invoice Date | Invoice Amount | Division 083 Amount | Check # | Payment Type | Service Period |         | Midpoint Service | Weighted |             | Clearing Lag     |           |
|----------|--------------------------|---|--------------|----------------|---------------------|---------|--------------|----------------|---------|------------------|----------|-------------|------------------|-----------|
|          |                          |   |              |                |                     |         |              | From           | To      |                  | Date     | Payment Lag |                  |           |
|          |                          |   | b            | c              | d                   | e       | f            | g              | h       | i                | j        | k           | l = k - (f or b) | m = (l*d) |
| 3,269    | UTILQUEST                |   | 26-Feb-08    | 1,140.62       | 1,141               | 944,623 | CHECK        | 27             | 30,797  | 1-Apr-08         | 8        | 24-Mar-08   | 27               | 30,797    |
| 3,270    | UTILQUEST                |   | 26-Feb-08    | 2,072.59       | 2,073               | 944,623 | CHECK        |                |         | 1-Apr-08         | 8        | 24-Mar-08   | 27               | 55,960    |
| 3,271    | UTILQUEST                |   | 4-Mar-08     | 1,970.00       | 1,970               | 946,774 | CHECK        |                |         | 8-Apr-08         | 8        | 31-Mar-08   | 27               | 53,190    |
| 3,272    | UTILQUEST                |   | 4-Mar-08     | 2,540.31       | 2,540               | 946,774 | CHECK        |                |         | 8-Apr-08         | 8        | 31-Mar-08   | 27               | 68,588    |
| 3,273    | VALUE PAGE               |   | 1-Jan-08     | 94             | 94                  | 926,142 | CHECK        | 9              | 848     | 22-Jan-08        | 12       | 10-Jan-08   | 9                | 848       |
| 3,274    | VALUE PAGE               |   | 1-Feb-08     | 94             | 94                  | 932,652 | CHECK        | -              | 0       | 15-Feb-08        | 14       | 1-Feb-08    | -                | 0         |
| 3,275    | VALUE PAGE               |   | 1-Mar-08     | 94             | 94                  | 940,184 | CHECK        | 2              | 189     | 17-Mar-08        | 14       | 3-Mar-08    | 2                | 189       |
| 3,276    | VERIZON WIRELESS         |   | 9-Nov-07     | 3,983.62       | 2,825               | 925,549 | CHECK        | 60             | 169,472 | 16-Jan-08        | 8        | 8-Jan-08    | 60               | 169,472   |
| 3,277    | VERIZON WIRELESS         |   | 9-Dec-07     | 4,381.51       | 4,039               | 926,146 | CHECK        | 32             | 129,251 | 16-Jan-08        | 6        | 23-Jan-08   | 32               | 129,251   |
| 3,278    | VERIZON WIRELESS         |   | 9-Jan-08     | 4,635.33       | 4,292               | 930,075 | CHECK        | 14             | 60,093  | 28-Jan-08        | 5        | 20-Jan-08   | 14               | 60,093    |
| 3,279    | VERIZON WIRELESS         |   | 9-Feb-08     | 5,767.61       | 5,224               | 939,489 | CHECK        | 19             | 99,253  | 5-Mar-08         | 6        | 28-Feb-08   | 19               | 99,253    |
| 3,280    | VERIZON WIRELESS         |   | 9-Mar-08     | 4,273.95       | 3,984               | 946,439 | CHECK        | 19             | 75,699  | 4-Apr-08         | 7        | 28-Mar-08   | 19               | 75,699    |
| 3,281    | VETERANS OF FOREIGN WARS |   | 26-Jan-08    | 125            | 125                 | 936,160 | CHECK        | 23             | 2,875   | 12-Mar-08        | 23       | 18-Feb-08   | 23               | 2,875     |
| 3,282    | VF IMAGEWEAR INC         |   | 27-Nov-07    | 84             | 84                  | 924,386 | CHECK        | 37             | 3,098   | 9-Jan-08         | 6        | 3-Jan-08    | 37               | 3,098     |
| 3,283    | VF IMAGEWEAR INC         |   | 6-Dec-07     | 35             | 35                  | 925,152 | CHECK        | 32             | 1,105   | 14-Jan-08        | 7        | 7-Jan-08    | 32               | 1,105     |
| 3,284    | VF IMAGEWEAR INC         |   | 10-Dec-07    | 63             | 63                  | 925,152 | CHECK        | 28             | 1,773   | 14-Jan-08        | 7        | 7-Jan-08    | 28               | 1,773     |
| 3,285    | VF IMAGEWEAR INC         |   | 7-Dec-07     | 42             | 42                  | 925,553 | CHECK        | 32             | 1,345   | 14-Jan-08        | 6        | 8-Jan-08    | 32               | 1,345     |
| 3,286    | VF IMAGEWEAR INC         |   | 13-Dec-07    | 438            | 438                 | 925,553 | CHECK        | 26             | 11,392  | 14-Jan-08        | 6        | 8-Jan-08    | 26               | 11,392    |
| 3,287    | VF IMAGEWEAR INC         |   | 13-Dec-07    | 26             | 26                  | 925,553 | CHECK        | 26             | 668     | 14-Jan-08        | 6        | 8-Jan-08    | 26               | 668       |
| 3,288    | VF IMAGEWEAR INC         |   | 10-Dec-07    | 95             | 95                  | 925,553 | CHECK        | 29             | 2,743   | 14-Jan-08        | 6        | 8-Jan-08    | 29               | 2,743     |
| 3,289    | VF IMAGEWEAR INC         |   | 7-Dec-07     | 35             | 35                  | 925,553 | CHECK        | 32             | 1,107   | 14-Jan-08        | 6        | 8-Jan-08    | 32               | 1,107     |
| 3,290    | VF IMAGEWEAR INC         |   | 10-Dec-07    | 64             | 64                  | 925,553 | CHECK        | 29             | 1,860   | 14-Jan-08        | 6        | 8-Jan-08    | 29               | 1,860     |
| 3,291    | VF IMAGEWEAR INC         |   | 10-Dec-07    | 87             | 87                  | 926,468 | CHECK        | 32             | 2,786   | 22-Jan-08        | 11       | 11-Jan-08   | 32               | 2,786     |
| 3,292    | VF IMAGEWEAR INC         |   | 11-Dec-07    | 394            | 394                 | 926,468 | CHECK        | 31             | 12,218  | 22-Jan-08        | 11       | 11-Jan-08   | 31               | 12,218    |
| 3,293    | VF IMAGEWEAR INC         |   | 17-Dec-07    | 65             | 65                  | 926,468 | CHECK        | 25             | 1,620   | 22-Jan-08        | 11       | 11-Jan-08   | 25               | 1,620     |
| 3,294    | VF IMAGEWEAR INC         |   | 11-Dec-07    | 69             | 69                  | 926,468 | CHECK        | 31             | 2,148   | 22-Jan-08        | 11       | 11-Jan-08   | 31               | 2,148     |
| 3,295    | VF IMAGEWEAR INC         |   | 17-Dec-07    | 140            | 140                 | 926,468 | CHECK        | 25             | 3,507   | 22-Jan-08        | 11       | 11-Jan-08   | 25               | 3,507     |
| 3,296    | VF IMAGEWEAR INC         |   | 17-Dec-07    | 69             | 69                  | 926,468 | CHECK        | 25             | 1,735   | 22-Jan-08        | 11       | 11-Jan-08   | 25               | 1,735     |
| 3,297    | VF IMAGEWEAR INC         |   | 17-Dec-07    | 106            | 106                 | 926,468 | CHECK        | 25             | 2,643   | 22-Jan-08        | 11       | 11-Jan-08   | 25               | 2,643     |
| 3,298    | VF IMAGEWEAR INC         |   | 20-Dec-07    | 54             | 54                  | 927,107 | CHECK        | 25             | 1,343   | 22-Jan-08        | 8        | 14-Jan-08   | 25               | 1,343     |
| 3,299    | VF IMAGEWEAR INC         |   | 18-Dec-07    | 14             | 14                  | 927,107 | CHECK        | 27             | 379     | 22-Jan-08        | 8        | 14-Jan-08   | 27               | 379       |
| 3,300    | VF IMAGEWEAR INC         |   | 20-Dec-07    | 87             | 87                  | 927,107 | CHECK        | 25             | 2,168   | 22-Jan-08        | 8        | 14-Jan-08   | 25               | 2,168     |
| 3,301    | VF IMAGEWEAR INC         |   | 19-Dec-07    | 87             | 87                  | 927,107 | CHECK        | 26             | 2,260   | 22-Jan-08        | 8        | 14-Jan-08   | 26               | 2,260     |
| 3,302    | VF IMAGEWEAR INC         |   | 26-Dec-07    | 82             | 82                  | 929,531 | CHECK        | 26             | 2,141   | 28-Jan-08        | 7        | 21-Jan-08   | 26               | 2,141     |
| 3,303    | VF IMAGEWEAR INC         |   | 10-Jan-08    | 19             | 19                  | 932,956 | CHECK        | 25             | 476     | 11-Feb-08        | 7        | 4-Feb-08    | 25               | 476       |
| 3,304    | VF IMAGEWEAR INC         |   | 10-Jan-08    | 330            | 330                 | 932,956 | CHECK        | 25             | 8,249   | 11-Feb-08        | 7        | 4-Feb-08    | 25               | 8,249     |
| 3,305    | VF IMAGEWEAR INC         |   | 17-Jan-08    | 99             | 99                  | 934,471 | CHECK        | 25             | 2,474   | 19-Feb-08        | 8        | 11-Feb-08   | 25               | 2,474     |
| 3,306    | VF IMAGEWEAR INC         |   | 21-Jan-08    | (83)           | (83)                | 935,750 | CHECK        | 25             | (2,064) | 25-Feb-08        | 10       | 15-Feb-08   | 25               | (2,064)   |
| 3,307    | VF IMAGEWEAR INC         |   | 7-Feb-08     | 87             | 87                  | 940,191 | CHECK        | 25             | 2,181   | 10-Mar-08        | 7        | 3-Mar-08    | 25               | 2,181     |
| 3,308    | VF IMAGEWEAR INC         |   | 7-Feb-08     | 35             | 35                  | 940,191 | CHECK        | 25             | 870     | 10-Mar-08        | 7        | 3-Mar-08    | 25               | 870       |
| 3,309    | VF IMAGEWEAR INC         |   | 8-Feb-08     | 162            | 162                 | 940,516 | CHECK        | 25             | 4,055   | 10-Mar-08        | 6        | 4-Mar-08    | 25               | 4,055     |
| 3,310    | VF IMAGEWEAR INC         |   | 14-Feb-08    | 51             | 51                  | 941,655 | CHECK        | 25             | 1,282   | 17-Mar-08        | 7        | 10-Mar-08   | 25               | 1,282     |
| 3,311    | VF IMAGEWEAR INC         |   | 13-Feb-08    | 36             | 36                  | 941,655 | CHECK        | 26             | 943     | 17-Mar-08        | 7        | 10-Mar-08   | 26               | 943       |

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| Line No. | Vendor                            | a | b         | c              | d                   | e       | f     | g              | h         | i  | Midpoint Service | Date Paid | Payment lag | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------------|---|-----------|----------------|---------------------|---------|-------|----------------|-----------|----|------------------|-----------|-------------|----------------------|--------------|--------------|-----------------------|
|          |                                   |   |           | Invoice Amount | Division 083 Amount | Check # | Type  | Service Period | From      | To | Service          |           |             | m = (f*d)            |              |              |                       |
| 3,312    | VF IMAGEWEAR INC                  |   | 14-Feb-08 | 99             | 99                  | 941,655 | CHECK |                |           |    | j                | 10-Mar-08 | 25          | 2,469                | 17-Mar-08    | 7            | 691                   |
| 3,313    | VF IMAGEWEAR INC                  |   | 22-Feb-08 | 117            | 117                 | 943,588 | CHECK |                |           |    |                  | 18-Mar-08 | 25          | 2,934                | 24-Mar-08    | 6            | 704                   |
| 3,314    | VF IMAGEWEAR INC                  |   | 22-Feb-08 | 117            | 117                 | 943,588 | CHECK |                |           |    |                  | 18-Mar-08 | 25          | 2,930                | 24-Mar-08    | 6            | 703                   |
| 3,315    | VF IMAGEWEAR INC                  |   | 22-Feb-08 | 14             | 14                  | 944,627 | CHECK |                |           |    |                  | 24-Mar-08 | 28          | 394                  | 28-Mar-08    | 4            | 56                    |
| 3,316    | VINSON PROCESS CONTROLS           |   | 5-Mar-08  | 835            | 835                 | 946,779 | CHECK |                |           |    |                  | 31-Mar-08 | 26          | 21,719               | 7-Apr-08     | 7            | 5,847                 |
| 3,317    | VOYAGER FLEET SYSTEMS INC         |   | 28-Jan-08 | 995,454.45     | 42,202              | 34,613  | WIRE  |                |           |    |                  | 24-Jan-08 | (4)         | (168,808)            | 24-Jan-08    | 0            | -                     |
| 3,318    | VOYAGER FLEET SYSTEMS INC         |   | 25-Feb-08 | 1,091,204.69   | 46,063              | 34,856  | WIRE  |                |           |    |                  | 24-Feb-08 | (1)         | (46,063)             | 24-Feb-08    | 0            | -                     |
| 3,319    | VOYAGER FLEET SYSTEMS INC         |   | 28-Mar-08 | 982,634.42     | 44,347              | 34,989  | WIRE  |                |           |    |                  | 24-Mar-08 | (4)         | (177,387)            | 24-Mar-08    | 0            | -                     |
| 3,320    | VRC COMPANY INC                   |   | 16-Jan-08 | 36             | 36                  | 936,552 | CHECK |                |           |    |                  | 19-Feb-08 | 34          | 1,235                | 27-Feb-08    | 8            | 290                   |
| 3,321    | Van Hoy, Leland                   |   | 28-Dec-07 | 31             | 10                  | 924,119 | CHECK |                |           |    |                  | 2-Jan-08  | 5           | 52                   | 16-Jan-08    | 14           | 147                   |
| 3,322    | Vinecent, Cora L                  |   | 22-Feb-08 | 178            | 73                  | 939,492 | CHECK |                |           |    |                  | 28-Feb-08 | 6           | 439                  | 13-Mar-08    | 14           | 1,024                 |
| 3,323    | WEAKLEY COUNTY                    |   | 28-Dec-07 | 16             | 16                  | 927,120 | CHECK | 28-Nov-07      | 28-Dec-07 |    | 12/13/07         | 14-Jan-08 | 32          | 522                  | 23-Jan-08    | 9            | 147                   |
| 3,324    | WEAKLEY COUNTY                    |   | 30-Jan-08 | 17             | 17                  | 933,741 | CHECK | 30-Dec-07      | 30-Jan-08 |    | 01/14/08         | 7-Feb-08  | 24          | 396                  | 13-Feb-08    | 6            | 99                    |
| 3,325    | WEAKLEY COUNTY                    |   | 27-Feb-08 | 16             | 16                  | 941,280 | CHECK | 27-Jan-08      | 27-Feb-08 |    | 02/11/08         | 7-Mar-08  | 25          | 405                  | 17-Mar-08    | 10           | 162                   |
| 3,326    | WEBBS REFRESHMENTS                |   | 10-Dec-07 | 107            | 107                 | 924,659 | CHECK | 10-Nov-07      | 10-Dec-07 |    | 11/25/07         | 4-Jan-08  | 40          | 4,292                | 14-Jan-08    | 10           | 1,073                 |
| 3,327    | WEBBS REFRESHMENTS                |   | 5-Nov-07  | 14             | 14                  | 927,592 | CHECK |                |           |    |                  | 15-Jan-08 | 71          | 1,000                | 25-Jan-08    | 10           | 141                   |
| 3,328    | WEBBS REFRESHMENTS                |   | 28-Dec-07 | 104            | 104                 | 929,794 | CHECK |                |           |    |                  | 22-Jan-08 | 25          | 2,606                | 30-Jan-08    | 8            | 834                   |
| 3,329    | WEBBS REFRESHMENTS                |   | 26-Jan-08 | 143            | 143                 | 936,846 | CHECK |                |           |    |                  | 20-Feb-08 | 25          | 3,586                | 27-Feb-08    | 7            | 1,004                 |
| 3,330    | WEBBS REFRESHMENTS                |   | 22-Feb-08 | 170            | 170                 | 943,600 | CHECK |                |           |    |                  | 18-Mar-08 | 25          | 4,248                | 27-Mar-08    | 9            | 1,529                 |
| 3,331    | WELDING UNLIMITED INC             |   | 30-Dec-07 | 44             | 44                  | 928,426 | CHECK |                |           |    |                  | 17-Jan-08 | 18          | 787                  | 24-Jan-08    | 7            | 306                   |
| 3,332    | WELDING UNLIMITED INC             |   | 31-Dec-07 | 8              | 8                   | 928,426 | CHECK |                |           |    |                  | 17-Jan-08 | 17          | 130                  | 24-Jan-08    | 7            | 54                    |
| 3,333    | WELDING UNLIMITED INC             |   | 31-Jan-08 | 142            | 142                 | 937,321 | CHECK |                |           |    |                  | 22-Feb-08 | 22          | 3,125                | 27-Feb-08    | 5            | 710                   |
| 3,334    | WELDING UNLIMITED INC             |   | 31-Jan-08 | 8              | 8                   | 938,453 | CHECK |                |           |    |                  | 27-Feb-08 | 27          | 207                  | 5-Mar-08     | 7            | 54                    |
| 3,335    | WELDING UNLIMITED INC             |   | 14-Feb-08 | 103            | 103                 | 941,281 | CHECK |                |           |    |                  | 7-Mar-08  | 22          | 2,259                | 20-Mar-08    | 13           | 1,335                 |
| 3,336    | WELDING UNLIMITED INC             |   | 29-Feb-08 | 8              | 8                   | 945,069 | CHECK |                |           |    |                  | 25-Mar-08 | 25          | 191                  | 31-Mar-08    | 6            | 46                    |
| 3,337    | WEST CHEVROLET INC                |   | 7-Dec-07  | 428            | 428                 | 927,593 | CHECK |                |           |    |                  | 15-Jan-08 | 39          | 16,708               | 24-Jan-08    | 9            | 3,856                 |
| 3,338    | WILLIAMSON COUNTY                 |   | 11-Feb-08 | 30             | 30                  | 937,326 | CHECK |                |           |    |                  | 22-Feb-08 | 11          | 330                  | 3-Mar-08     | 10           | 300                   |
| 3,339    | WILLIAMSON COUNTY                 |   | 4-Mar-08  | 30             | 30                  | 944,222 | CHECK |                |           |    |                  | 20-Mar-08 | 16          | 480                  | 28-Mar-08    | 8            | 240                   |
| 3,340    | WILLIAMSON COUNTY CLERK           |   | 7-Jan-08  | 2,754.38       | 2,754               | 923,580 | CHECK |                |           |    |                  | 9-Jan-08  | 2           | 5,509                | 22-Jan-08    | 13           | 35,807                |
| 3,341    | WILLIAMSON COUNTY FRANKLIN        |   | 27-Feb-08 | 20             | 20                  | 941,287 | CHECK |                |           |    |                  | 7-Mar-08  | 9           | 176                  | 1-Apr-08     | 25           | 488                   |
| 3,342    | WILLIAMSON COUNTY FRANKLIN        |   | 26-Feb-08 | 20             | 20                  | 942,180 | CHECK |                |           |    |                  | 12-Mar-08 | 15          | 293                  | 1-Apr-08     | 20           | 390                   |
| 3,343    | WINGATE INN                       |   | 31-Jan-08 | 4,331.18       | 417                 | 937,822 | CHECK |                |           |    |                  | 25-Feb-08 | 25          | 10,435               | 4-Mar-08     | 8            | 3,339                 |
| 3,344    | WINNIE MOVES PROMOTIONAL EDGE LLC |   | 30-Nov-07 | 306            | 306                 | 925,841 | CHECK |                |           |    |                  | 9-Jan-08  | 40          | 12,236               | 22-Jan-08    | 13           | 3,977                 |
| 3,345    | WIRELESS CONNECTION INC           |   | 1-Jan-08  | 203            | 203                 | 925,921 | CHECK |                |           |    |                  | 10-Jan-08 | 9           | 1,831                | 17-Jan-08    | 7            | 1,424                 |
| 3,346    | WIRELESS CONNECTION INC           |   | 15-Feb-08 | 98             | 98                  | 937,432 | CHECK |                |           |    |                  | 25-Feb-08 | 10          | 982                  | 5-Mar-08     | 9            | 884                   |
| 3,347    | WIRELESS CONNECTION INC           |   | 7-Mar-08  | 98             | 98                  | 944,310 | CHECK |                |           |    |                  | 24-Mar-08 | 17          | 1,670                | 2-Apr-08     | 9            | 884                   |
| 3,348    | WOLVERINE WORLD WIDE INC          |   | 2-Jan-08  | 750            | 375                 | 925,845 | CHECK |                |           |    |                  | 9-Jan-08  | 7           | 2,625                | 17-Jan-08    | 8            | 3,000                 |
| 3,349    | WOLVERINE WORLD WIDE INC          |   | 6-Feb-08  | 1,662.81       | 669                 | 934,844 | CHECK |                |           |    |                  | 12-Feb-08 | 6           | 4,015                | 25-Feb-08    | 13           | 8,699                 |
| 3,350    | WOLVERINE WORLD WIDE INC          |   | 5-Mar-08  | 690            | 355                 | 942,522 | CHECK |                |           |    |                  | 13-Mar-08 | 8           | 2,838                | 21-Mar-08    | 8            | 2,838                 |
| 3,351    | WOOD COMMUNICATION                |   | 1-Jan-08  | 12             | 12                  | 926,160 | CHECK | 1-Dec-07       | 1-Jan-08  |    | 12/16/07         | 10-Jan-08 | 25          | 301                  | 16-Jan-08    | 6            | 72                    |
| 3,352    | WOOD COMMUNICATION                |   | 1-Oct-07  | 12             | 12                  | 930,088 | CHECK | 1-Sep-07       | 1-Oct-07  |    | 09/16/07         | 23-Jan-08 | 129         | 1,551                | 31-Jan-08    | 8            | 96                    |
| 3,353    | WOOD COMMUNICATION                |   | 1-Feb-08  | 12             | 12                  | 937,824 | CHECK | 1-Jan-08       | 1-Feb-08  |    | 01/16/08         | 25-Feb-08 | 40          | 481                  | 29-Feb-08    | 4            | 48                    |
| 3,354    | WOOD COMMUNICATION                |   | 1-Mar-08  | 12             | 12                  | 944,648 | CHECK | 1-Feb-08       | 1-Mar-08  |    | 02/15/08         | 24-Mar-08 | 38          | 457                  | 31-Mar-08    | 7            | 84                    |

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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |              |                |                     |          |                |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (j or d)</i>  |              |              |                       |
| 3,355    | Walker, Jimmy R                     | 7-Jan-08     | 751            | 75                  | 927,113  | CHECK          |                     |                   |                  | 14-Jan-08 | 7                       | 526                  | 28-Jan-08    | 14           | 1,052                 |
| 3,356    | Walker, Jimmy R                     | 4-Feb-08     | 235            | 112                 | 934,474  | CHECK          |                     |                   |                  | 11-Feb-08 | 7                       | 783                  | 3-Mar-08     | 21           | 2,349                 |
| 3,357    | Walker, Jimmy R                     | 6-Feb-08     | 104            | 10                  | 936,169  | CHECK          |                     |                   |                  | 18-Feb-08 | 12                      | 125                  | 3-Mar-08     | 14           | 146                   |
| 3,358    | Woods, David B                      | 24-Jan-08    | 29             | 29                  | 41,572   | Direct Deposit |                     |                   |                  | 28-Jan-08 | 4                       | 114                  | 29-Jan-08    | 1            | 29                    |
| 3,359    | XEROX CORPORATION                   | 1-Jan-08     | 121            | 121                 | 926,163  | CHECK          |                     |                   |                  | 10-Jan-08 | 9                       | 1,089                | 18-Jan-08    | 8            | 968                   |
| 3,360    | XEROX CORPORATION                   | 1-Jan-08     | 302            | 302                 | 926,164  | CHECK          |                     |                   |                  | 10-Jan-08 | 9                       | 2,715                | 17-Jan-08    | 7            | 2,111                 |
| 3,361    | XEROX CORPORATION                   | 2-Feb-08     | 165            | 165                 | 937,331  | CHECK          |                     |                   |                  | 22-Feb-08 | 20                      | 3,310                | 26-Feb-08    | 4            | 662                   |
| 3,362    | XEROX CORPORATION                   | 1-Feb-08     | 302            | 302                 | 937,827  | CHECK          |                     |                   |                  | 25-Feb-08 | 24                      | 7,239                | 28-Feb-08    | 3            | 905                   |
| 3,363    | XEROX CORPORATION                   | 12-May-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 305                     | 29,692               | 19-Mar-08    | 7            | 681                   |
| 3,364    | XEROX CORPORATION                   | 12-Dec-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 91                      | 8,859                | 19-Mar-08    | 7            | 681                   |
| 3,365    | XEROX CORPORATION                   | 1-Jan-07     | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 436                     | 42,445               | 19-Mar-08    | 7            | 681                   |
| 3,366    | XEROX CORPORATION                   | 12-Jul-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 244                     | 23,753               | 19-Mar-08    | 7            | 681                   |
| 3,367    | XEROX CORPORATION                   | 12-Sep-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 182                     | 17,718               | 19-Mar-08    | 7            | 681                   |
| 3,368    | XEROX CORPORATION                   | 12-Nov-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 121                     | 11,779               | 19-Mar-08    | 7            | 681                   |
| 3,369    | XEROX CORPORATION                   | 12-Mar-08    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | -                       | 0                    | 19-Mar-08    | 7            | 681                   |
| 3,370    | XEROX CORPORATION                   | 2-Mar-08     | 242            | 242                 | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 10                      | 2,422                | 19-Mar-08    | 7            | 1,696                 |
| 3,371    | XEROX CORPORATION                   | 1-Oct-06     | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 528                     | 51,401               | 19-Mar-08    | 7            | 681                   |
| 3,372    | XEROX CORPORATION                   | 6-Dec-06     | 105            | 105                 | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 462                     | 48,630               | 19-Mar-08    | 7            | 737                   |
| 3,373    | XEROX CORPORATION                   | 20-Jul-07    | 117            | 117                 | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 236                     | 27,633               | 19-Mar-08    | 7            | 820                   |
| 3,374    | XEROX CORPORATION                   | 12-Jun-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 274                     | 26,674               | 19-Mar-08    | 7            | 681                   |
| 3,375    | XEROX CORPORATION                   | 12-Aug-00    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 2,769                   | 269,562              | 19-Mar-08    | 7            | 681                   |
| 3,376    | XEROX CORPORATION                   | 12-Oct-07    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 152                     | 14,797               | 19-Mar-08    | 7            | 681                   |
| 3,377    | XEROX CORPORATION                   | 12-Jan-08    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 60                      | 5,841                | 19-Mar-08    | 7            | 681                   |
| 3,378    | XEROX CORPORATION                   | 12-Feb-08    | 97             | 97                  | 942,187  | CHECK          |                     |                   |                  | 12-Mar-08 | 29                      | 2,823                | 19-Mar-08    | 7            | 681                   |
| 3,379    | XEROX CORPORATION                   | 2-Mar-08     | 302            | 302                 | 942,188  | CHECK          |                     |                   |                  | 12-Mar-08 | 10                      | 3,016                | 17-Mar-08    | 5            | 1,508                 |
| 3,380    | XEROX CORPORATION                   | 1-Mar-08     | 121            | 121                 | 944,654  | CHECK          |                     |                   |                  | 24-Mar-08 | 23                      | 2,783                | 3-Apr-08     | 10           | 1,210                 |
| 3,381    | YOUNG WATER LLC                     | 15-Jan-08    | 24             | 24                  | 929,806  | CHECK          |                     |                   |                  | 22-Jan-08 | 7                       | 168                  | 4-Feb-08     | 13           | 312                   |
| 3,382    | YOUNG WATER LLC                     | 1-Feb-08     | 27             | 27                  | 935,480  | CHECK          |                     |                   |                  | 14-Feb-08 | 13                      | 354                  | 27-Feb-08    | 13           | 354                   |
| 3,383    | A G LAWN INC                        | 6-May-08     | 3,950.00       | 135                 | 938,701  | CHECK          |                     |                   |                  | 20-May-08 | 14                      | 1,885                | 3-Jun-08     | 14           | 1,885                 |
| 3,384    | A G LAWN INC                        | 7-May-08     | 350            | 350                 | 959,385  | CHECK          |                     |                   |                  | 22-May-08 | 15                      | 5,250                | 3-Jun-08     | 12           | 4,200                 |
| 3,385    | ACCESS CONTROL SYSTEMS LLC          | 28-Mar-08    | 215            | 215                 | 949,599  | CHECK          |                     |                   |                  | 14-Apr-08 | 17                      | 3,655                | 28-Apr-08    | 14           | 3,010                 |
| 3,386    | ACME FIRE AND SAFETY EQUIPMENT INC  | 21-May-08    | 165            | 165                 | 960,835  | CHECK          |                     |                   |                  | 28-May-08 | 7                       | 1,156                | 6-Jun-08     | 9            | 1,486                 |
| 3,387    | ACME FIRE AND SAFETY EQUIPMENT INC  | 23-May-08    | 86             | 86                  | 963,143  | CHECK          |                     |                   |                  | 9-Jun-08  | 17                      | 1,469                | 18-Jun-08    | 9            | 778                   |
| 3,388    | ACTION TERMITE AND PEST CONTROL LLC | 26-Mar-08    | 75             | 75                  | 951,473  | CHECK          |                     |                   |                  | 21-Apr-08 | 26                      | 1,950                | 5-May-08     | 14           | 1,050                 |
| 3,389    | ACTION TERMITE AND PEST CONTROL LLC | 1-Apr-08     | 45             | 45                  | 952,971  | CHECK          |                     |                   |                  | 28-Apr-08 | 27                      | 1,215                | 5-May-08     | 7            | 315                   |
| 3,390    | ACTION TERMITE AND PEST CONTROL LLC | 1-Apr-08     | 45             | 45                  | 955,334  | CHECK          |                     |                   |                  | 6-May-08  | 35                      | 1,575                | 19-May-08    | 13           | 585                   |
| 3,391    | ACTION TERMITE AND PEST CONTROL LLC | 1-May-08     | 45             | 45                  | 962,062  | CHECK          |                     |                   |                  | 3-Jun-08  | 33                      | 1,485                | 16-Jun-08    | 13           | 585                   |
| 3,392    | AIRGAS MID AMERICA INC              | 31-Mar-08    | 60             | 60                  | 952,619  | CHECK          |                     |                   |                  | 25-Apr-08 | 25                      | 1,503                | 5-May-08     | 10           | 601                   |
| 3,393    | AIRGAS MID AMERICA INC              | 30-Apr-08    | 58             | 58                  | 959,857  | CHECK          |                     |                   |                  | 27-May-08 | 27                      | 1,571                | 2-Jun-08     | 6            | 349                   |
| 3,394    | AIRGAS MID AMERICA INC              | 31-May-08    | 60             | 60                  | 967,000  | CHECK          |                     |                   |                  | 25-Jun-08 | 25                      | 1,503                | 2-Jul-08     | 7            | 421                   |
| 3,395    | ALLIED WASTE SERVICES               | 25-Mar-08    | 117            | 117                 | 948,028  | CHECK          |                     |                   |                  | 7-Apr-08  | 13                      | 1,522                | 14-Apr-08    | 7            | 820                   |
| 3,396    | ALLIED WASTE SERVICES               | 25-Mar-08    | 274            | 274                 | 949,315  | CHECK          |                     |                   |                  | 11-Apr-08 | 17                      | 4,657                | 21-Apr-08    | 10           | 2,739                 |
| 3,397    | ALLIED WASTE SERVICES               | 25-Mar-08    | 355            | 355                 | 949,608  | CHECK          |                     |                   |                  | 14-Apr-08 | 20                      | 7,100                | 21-Apr-08    | 7            | 2,485                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                                 | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (l or b)</i>  |              |              |                       |
| 3,398    | ALLIED WASTE SERVICES                  | 25-Apr-08    | 118            | 118                 | 955,604  | CHECK        |                     | 14-Feb-08         | 02/28/08         | 7-May-08  | 12                      | 1,416                | 16-May-08    | 9            | 1,062                 |
| 3,399    | ALLIED WASTE SERVICES                  | 25-Apr-08    | 276            | 276                 | 957,546  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 14-May-08 | 19                      | 5,243                | 23-May-08    | 9            | 2,484                 |
| 3,400    | ALLIED WASTE SERVICES                  | 27-May-08    | 358            | 358                 | 958,714  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 20-May-08 | 25                      | 8,946                | 29-May-08    | 9            | 3,220                 |
| 3,401    | ALLIED WASTE SERVICES                  | 27-May-08    | 119            | 119                 | 962,700  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 5-Jun-08  | 9                       | 1,070                | 13-Jun-08    | 8            | 951                   |
| 3,402    | ALLIED WASTE SERVICES                  | 27-May-08    | 361            | 361                 | 963,948  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 11-Jun-08 | 15                      | 5,408                | 19-Jun-08    | 8            | 2,884                 |
| 3,403    | ALLIED WASTE SERVICES                  | 27-May-08    | 278            | 278                 | 964,838  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 16-Jun-08 | 20                      | 5,564                | 24-Jun-08    | 8            | 2,226                 |
| 3,404    | AMERICAN ASSOCIATION OF RETIRED PERSON | 10-Jun-08    | 350            | 350                 | 967,285  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 26-Jun-08 | 16                      | 5,600                | 14-Jul-08    | 18           | 6,300                 |
| 3,405    | AMERICAN CONTINENTAL TECHLAB LLC       | 4-Apr-08     | 334            | 334                 | 953,799  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 29-Apr-08 | 25                      | 8,353                | 7-May-08     | 8            | 2,673                 |
| 3,406    | AMERICAN CONTINENTAL TECHLAB LLC       | 22-Apr-08    | 175            | 175                 | 958,338  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 19-May-08 | 27                      | 4,718                | 27-May-08    | 8            | 1,398                 |
| 3,407    | AMERICAN CONTINENTAL TECHLAB LLC       | 29-Apr-08    | 76             | 76                  | 959,875  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 27-May-08 | 28                      | 2,129                | 4-Jun-08     | 8            | 608                   |
| 3,408    | ANDERSON LOUISE                        | 15-Apr-08    | 200            | 200                 | 951,065  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 17-Apr-08 | 2                       | 400                  | 23-Apr-08    | 6            | 1,200                 |
| 3,409    | AON RISK SERVICES OF TEXAS INC         | 31-Mar-08    | 120            | 120                 | 950,759  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 16-Apr-08 | 16                      | 1,920                | 23-Apr-08    | 7            | 840                   |
| 3,410    | AON RISK SERVICES OF TEXAS INC         | 31-Mar-08    | 100            | 100                 | 950,759  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 16-Apr-08 | 16                      | 1,600                | 23-Apr-08    | 7            | 700                   |
| 3,411    | AON RISK SERVICES OF TEXAS INC         | 31-Mar-08    | 100            | 100                 | 950,759  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 16-Apr-08 | 16                      | 1,600                | 23-Apr-08    | 7            | 700                   |
| 3,412    | AON RISK SERVICES OF TEXAS INC         | 31-Mar-08    | 100            | 100                 | 950,760  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 16-Apr-08 | 16                      | 1,600                | 23-Apr-08    | 7            | 700                   |
| 3,413    | AON RISK SERVICES OF TEXAS INC         | 31-Mar-08    | 108            | 108                 | 950,760  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 16-Apr-08 | 16                      | 1,720                | 23-Apr-08    | 7            | 753                   |
| 3,414    | AON RISK SERVICES OF TEXAS INC         | 7-Dec-07     | 400            | 400                 | 952,360  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 24-Apr-08 | 139                     | 55,600               | 30-Apr-08    | 6            | 2,400                 |
| 3,415    | AON RISK SERVICES OF TEXAS INC         | 28-Apr-08    | 20             | 20                  | 962,029  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 3-Jun-08  | 36                      | 720                  | 12-Jun-08    | 9            | 180                   |
| 3,416    | AON RISK SERVICES OF TEXAS INC         | 11-Jun-08    | 10             | 10                  | 966,291  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 23-Jun-08 | 12                      | 120                  | 2-Jul-08     | 9            | 90                    |
| 3,417    | AON RISK SERVICES OF TEXAS INC         | 17-Jun-08    | 30             | 30                  | 966,365  | CHECK        |                     | 27-Feb-08         | 03/12/08         | 23-Jun-08 | 6                       | 180                  | 2-Jul-08     | 9            | 270                   |
| 3,418    | APPALACHIAN ELECTRIC COOPERATIVE       | 14-Mar-08    | 37             | 37                  | 947,548  | CHECK        | 14-Feb-08           | 14-Mar-08         | 02/28/08         | 3-Apr-08  | 35                      | 1,293                | 11-Apr-08    | 8            | 295                   |
| 3,419    | APPALACHIAN ELECTRIC COOPERATIVE       | 27-Mar-08    | 19             | 19                  | 948,041  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 7-Apr-08  | 26                      | 482                  | 14-Apr-08    | 7            | 130                   |
| 3,420    | APPALACHIAN ELECTRIC COOPERATIVE       | 27-Mar-08    | 18             | 18                  | 948,041  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 7-Apr-08  | 26                      | 465                  | 14-Apr-08    | 7            | 125                   |
| 3,421    | APPALACHIAN ELECTRIC COOPERATIVE       | 15-Apr-08    | 42             | 42                  | 954,064  | CHECK        | 15-Mar-08           | 15-Apr-08         | 03/30/08         | 30-Apr-08 | 31                      | 1,293                | 8-May-08     | 8            | 334                   |
| 3,422    | APPALACHIAN ELECTRIC COOPERATIVE       | 28-Apr-08    | 22             | 22                  | 955,356  | CHECK        | 28-Mar-08           | 28-Apr-08         | 04/12/08         | 6-May-08  | 24                      | 516                  | 14-May-08    | 8            | 172                   |
| 3,423    | APPALACHIAN ELECTRIC COOPERATIVE       | 28-Apr-08    | 21             | 21                  | 955,356  | CHECK        | 28-Mar-08           | 28-Apr-08         | 04/12/08         | 6-May-08  | 24                      | 505                  | 14-May-08    | 8            | 168                   |
| 3,424    | APPALACHIAN ELECTRIC COOPERATIVE       | 27-May-08    | 19             | 19                  | 962,704  | CHECK        | 27-Apr-08           | 27-May-08         | 05/12/08         | 5-Jun-08  | 24                      | 448                  | 11-Jun-08    | 6            | 112                   |
| 3,425    | APPALACHIAN ELECTRIC COOPERATIVE       | 16-May-08    | 24             | 24                  | 962,704  | CHECK        | 16-Apr-08           | 16-May-08         | 05/01/08         | 6-Jun-08  | 36                      | 880                  | 16-Jun-08    | 10           | 244                   |
| 3,426    | APPALACHIAN ELECTRIC COOPERATIVE       | 27-May-08    | 21             | 21                  | 963,157  | CHECK        | 27-Apr-08           | 27-May-08         | 05/12/08         | 9-Jun-08  | 28                      | 589                  | 17-Jun-08    | 8            | 168                   |
| 3,427    | APPALACHIAN POWER COMPANY              | 24-Mar-08    | 18             | 18                  | 946,910  | CHECK        | 24-Feb-08           | 24-Mar-08         | 03/09/08         | 1-Apr-08  | 23                      | 407                  | 8-Apr-08     | 7            | 124                   |
| 3,428    | APPALACHIAN POWER COMPANY              | 27-Mar-08    | 22             | 22                  | 947,323  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 2-Apr-08  | 21                      | 458                  | 11-Apr-08    | 9            | 196                   |
| 3,429    | APPALACHIAN POWER COMPANY              | 27-Mar-08    | 10             | 10                  | 947,323  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 2-Apr-08  | 21                      | 210                  | 11-Apr-08    | 9            | 90                    |
| 3,430    | APPALACHIAN POWER COMPANY              | 27-Mar-08    | 10             | 10                  | 947,323  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 2-Apr-08  | 21                      | 206                  | 11-Apr-08    | 9            | 88                    |
| 3,431    | APPALACHIAN POWER COMPANY              | 27-Mar-08    | 12             | 12                  | 947,323  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 2-Apr-08  | 21                      | 253                  | 11-Apr-08    | 9            | 108                   |
| 3,432    | APPALACHIAN POWER COMPANY              | 27-Mar-08    | 21             | 21                  | 947,323  | CHECK        | 27-Feb-08           | 27-Mar-08         | 03/12/08         | 2-Apr-08  | 21                      | 443                  | 11-Apr-08    | 9            | 190                   |
| 3,433    | APPALACHIAN POWER COMPANY              | 8-Apr-08     | 26             | 26                  | 950,426  | CHECK        | 8-Mar-08            | 8-Apr-08          | 03/23/08         | 15-Apr-08 | 23                      | 595                  | 23-Apr-08    | 8            | 207                   |
| 3,434    | APPALACHIAN POWER COMPANY              | 18-Apr-08    | 24             | 24                  | 952,989  | CHECK        | 18-Mar-08           | 18-Apr-08         | 04/02/08         | 28-Apr-08 | 26                      | 619                  | 6-May-08     | 8            | 190                   |
| 3,435    | APPALACHIAN POWER COMPANY              | 18-Apr-08    | 25             | 25                  | 952,989  | CHECK        | 18-Mar-08           | 18-Apr-08         | 04/02/08         | 28-Apr-08 | 26                      | 659                  | 6-May-08     | 8            | 203                   |
| 3,436    | APPALACHIAN POWER COMPANY              | 18-Apr-08    | 26             | 26                  | 952,989  | CHECK        | 18-Mar-08           | 18-Apr-08         | 04/02/08         | 28-Apr-08 | 26                      | 670                  | 6-May-08     | 8            | 206                   |
| 3,437    | APPALACHIAN POWER COMPANY              | 18-Apr-08    | 16             | 16                  | 952,989  | CHECK        | 18-Mar-08           | 18-Apr-08         | 04/02/08         | 28-Apr-08 | 26                      | 417                  | 6-May-08     | 8            | 128                   |
| 3,438    | APPALACHIAN POWER COMPANY              | 22-Apr-08    | 17             | 17                  | 954,066  | CHECK        | 22-Mar-08           | 22-Apr-08         | 04/06/08         | 30-Apr-08 | 24                      | 409                  | 8-May-08     | 8            | 136                   |
| 3,439    | APPALACHIAN POWER COMPANY              | 25-Apr-08    | 12             | 12                  | 954,714  | CHECK        | 25-Mar-08           | 25-Apr-08         | 04/09/08         | 2-May-08  | 23                      | 275                  | 13-May-08    | 11           | 132                   |
| 3,440    | APPALACHIAN POWER COMPANY              | 25-Apr-08    | 10             | 10                  | 954,714  | CHECK        | 25-Mar-08           | 25-Apr-08         | 04/09/08         | 2-May-08  | 23                      | 232                  | 13-May-08    | 11           | 111                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                             | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                    | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> | <i>m = (f or j)</i>  |              |              |                       |
| 3,441    | APPALACHIAN POWER COMPANY          | 25-Apr-08    | 9              | 9                   | 954,714  | CHECK          | 25-Mar-08           | 25-Apr-08 | 04/09/08         | 2-May-08  | 23                      | 201                  | 13-May-08    | 11           | 96                    |
| 3,442    | APPALACHIAN POWER COMPANY          | 25-Apr-08    | 22             | 22                  | 954,714  | CHECK          | 25-Mar-08           | 25-Apr-08 | 04/09/08         | 2-May-08  | 23                      | 514                  | 13-May-08    | 11           | 246                   |
| 3,443    | APPALACHIAN POWER COMPANY          | 25-Apr-08    | 23             | 23                  | 954,714  | CHECK          | 25-Mar-08           | 25-Apr-08 | 04/09/08         | 2-May-08  | 23                      | 526                  | 13-May-08    | 11           | 251                   |
| 3,444    | APPALACHIAN POWER COMPANY          | 7-May-08     | 25             | 25                  | 958,016  | CHECK          | 7-Apr-08            | 7-May-08  | 04/22/08         | 16-May-08 | 24                      | 598                  | 27-May-08    | 11           | 274                   |
| 3,445    | APPALACHIAN POWER COMPANY          | 20-May-08    | 28             | 28                  | 961,096  | CHECK          | 20-Apr-08           | 20-May-08 | 05/05/08         | 29-May-08 | 24                      | 673                  | 5-Jun-08     | 7            | 196                   |
| 3,446    | APPALACHIAN POWER COMPANY          | 22-May-08    | 18             | 18                  | 961,096  | CHECK          | 22-Apr-08           | 22-May-08 | 05/07/08         | 29-May-08 | 22                      | 389                  | 5-Jun-08     | 7            | 124                   |
| 3,447    | APPALACHIAN POWER COMPANY          | 19-May-08    | 25             | 25                  | 961,096  | CHECK          | 19-Apr-08           | 19-May-08 | 05/04/08         | 29-May-08 | 25                      | 627                  | 5-Jun-08     | 7            | 176                   |
| 3,448    | APPALACHIAN POWER COMPANY          | 20-May-08    | 27             | 27                  | 961,096  | CHECK          | 20-Apr-08           | 20-May-08 | 05/05/08         | 29-May-08 | 24                      | 645                  | 5-Jun-08     | 7            | 188                   |
| 3,449    | APPALACHIAN POWER COMPANY          | 20-May-08    | 17             | 17                  | 961,096  | CHECK          | 20-Apr-08           | 20-May-08 | 05/05/08         | 29-May-08 | 24                      | 399                  | 5-Jun-08     | 7            | 116                   |
| 3,450    | APPALACHIAN POWER COMPANY          | 27-May-08    | 12             | 12                  | 962,076  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 3-Jun-08  | 22                      | 256                  | 11-Jun-08    | 8            | 93                    |
| 3,451    | APPALACHIAN POWER COMPANY          | 27-May-08    | 22             | 22                  | 962,076  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 3-Jun-08  | 22                      | 493                  | 11-Jun-08    | 8            | 179                   |
| 3,452    | APPALACHIAN POWER COMPANY          | 27-May-08    | 25             | 25                  | 962,076  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 3-Jun-08  | 22                      | 540                  | 11-Jun-08    | 8            | 196                   |
| 3,453    | APPALACHIAN POWER COMPANY          | 27-May-08    | 10             | 10                  | 962,076  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 3-Jun-08  | 22                      | 222                  | 11-Jun-08    | 8            | 81                    |
| 3,454    | APPALACHIAN POWER COMPANY          | 27-May-08    | 9              | 9                   | 962,076  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 3-Jun-08  | 22                      | 204                  | 11-Jun-08    | 8            | 74                    |
| 3,455    | APPALACHIAN POWER COMPANY          | 6-Jun-08     | 26             | 26                  | 964,486  | CHECK          | 6-May-08            | 6-Jun-08  | 05/21/08         | 13-Jun-08 | 23                      | 598                  | 23-Jun-08    | 10           | 260                   |
| 3,456    | APPALACHIAN POWER COMPANY          | 19-Jun-08    | 27             | 27                  | 966,729  | CHECK          | 19-May-08           | 19-Jun-08 | 06/03/08         | 24-Jun-08 | 21                      | 576                  | 3-Jul-08     | 9            | 247                   |
| 3,457    | APPALACHIAN POWER COMPANY          | 19-Jun-08    | 29             | 29                  | 966,729  | CHECK          | 19-May-08           | 19-Jun-08 | 06/03/08         | 24-Jun-08 | 21                      | 600                  | 3-Jul-08     | 9            | 257                   |
| 3,458    | APPALACHIAN POWER COMPANY          | 19-Jun-08    | 17             | 17                  | 966,729  | CHECK          | 19-May-08           | 19-Jun-08 | 06/03/08         | 24-Jun-08 | 21                      | 354                  | 3-Jul-08     | 9            | 152                   |
| 3,459    | APPALACHIAN POWER COMPANY          | 19-Jun-08    | 24             | 24                  | 966,729  | CHECK          | 19-May-08           | 19-Jun-08 | 06/03/08         | 24-Jun-08 | 21                      | 513                  | 3-Jul-08     | 9            | 220                   |
| 3,460    | ARROW EXTERMINATORS INC            | 10-Mar-08    | 29             | 29                  | 948,824  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 9-Apr-08  | 30                      | 870                  | 16-Apr-08    | 7            | 203                   |
| 3,461    | ARROW EXTERMINATORS INC            | 3-Apr-08     | 29             | 29                  | 952,995  | CHECK          | 27-Apr-08           | 27-May-08 | 05/12/08         | 28-Apr-08 | 25                      | 725                  | 5-May-08     | 7            | 203                   |
| 3,462    | ARROW EXTERMINATORS INC            | 4-May-08     | 30             | 30                  | 961,098  | CHECK          | 29-May-08           | 29-Jun-08 | 06/03/08         | 29-May-08 | 25                      | 750                  | 4-Jun-08     | 6            | 180                   |
| 3,463    | ARROW EXTERMINATORS INC            | 8-May-08     | 59             | 59                  | 961,628  | CHECK          | 29-May-08           | 29-Jun-08 | 06/03/08         | 29-May-08 | 25                      | 1,475                | 9-Jun-08     | 7            | 413                   |
| 3,464    | ARROW EXTERMINATORS INC            | 1-Jun-08     | 60             | 60                  | 967,291  | CHECK          | 29-May-08           | 29-Jun-08 | 06/03/08         | 26-Jun-08 | 25                      | 1,500                | 7-Jul-08     | 11           | 660                   |
| 3,465    | ARROW EXTERMINATORS INC            | 1-Jun-08     | 60             | 60                  | 967,291  | CHECK          | 29-May-08           | 29-Jun-08 | 06/03/08         | 26-Jun-08 | 25                      | 1,500                | 7-Jul-08     | 11           | 660                   |
| 3,466    | AT&T                               | 1-Apr-08     | 6,447.96       | 5,052               | 948,829  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 9-Apr-08  | 24                      | 121,240              | 15-Apr-08    | 6            | 30,310                |
| 3,467    | AT&T                               | 2-Apr-08     | 195,852.17     | 1,024               | 951,072  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 17-Apr-08 | 15                      | 15,367               | 25-Apr-08    | 8            | 8,196                 |
| 3,468    | AT&T                               | 1-Apr-08     | 27,116.39      | 1,763               | 954,357  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 30-Apr-08 | 29                      | 51,131               | 7-May-08     | 7            | 12,342                |
| 3,469    | AT&T                               | 1-May-08     | 28,541.87      | 1,763               | 957,792  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 15-May-08 | 14                      | 24,684               | 23-May-08    | 8            | 14,105                |
| 3,470    | AT&T                               | 1-May-08     | 206,742.95     | 925                 | 957,793  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 15-May-08 | 14                      | 12,945               | 21-May-08    | 6            | 5,548                 |
| 3,471    | AT&T                               | 1-May-08     | 6,475.59       | 5,068               | 959,056  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 21-May-08 | 35                      | 177,393              | 29-May-08    | 8            | 40,547                |
| 3,472    | AT&T                               | 1-Jun-08     | 27,518.07      | 1,763               | 962,913  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 6-Jun-08  | 32                      | 8,816                | 17-Jun-08    | 11           | 19,395                |
| 3,473    | AT&T                               | 1-Jun-08     | 6,099.15       | 4,711               | 965,203  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 17-Jun-08 | 32                      | 150,749              | 11-Jul-08    | 24           | 113,062               |
| 3,474    | AT&T                               | 3-Jun-08     | 155,336.69     | 946                 | 966,736  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 24-Jun-08 | 21                      | 19,866               | 3-Jul-08     | 9            | 8,514                 |
| 3,475    | AVERITT EXPRESS INC                | 27-Feb-08    | 279            | 279                 | 947,809  | CHECK          | 27-Feb-08           | 27-Mar-08 | 02/28/08         | 4-Apr-08  | 37                      | 10,339               | 11-Apr-08    | 7            | 1,956                 |
| 3,476    | Anderson, Richard (Stacey)         | 20-Jun-08    | 155            | 74                  | 47,170   | Direct Deposit | 20-Jun-08           | 20-Jun-08 | 06/20/08         | 25-Jun-08 | 5                       | 370                  | 25-Jun-08    | 0            | -                     |
| 3,477    | BAKER DONELSON BEARMAN AND CALDWEL | 14-Mar-08    | 515            | 515                 | 947,557  | CHECK          | 14-Mar-08           | 14-Mar-08 | 03/28/08         | 3-Apr-08  | 20                      | 10,304               | 10-Apr-08    | 7            | 3,607                 |
| 3,478    | BAKER DONELSON BEARMAN AND CALDWEL | 14-Mar-08    | 202            | 202                 | 948,490  | CHECK          | 14-Mar-08           | 14-Mar-08 | 03/28/08         | 8-Apr-08  | 25                      | 5,060                | 16-Apr-08    | 8            | 1,619                 |
| 3,479    | BAKER DONELSON BEARMAN AND CALDWEL | 15-Apr-08    | 1,932.00       | 1,932               | 957,225  | CHECK          | 15-Apr-08           | 15-Apr-08 | 04/03/08         | 13-May-08 | 28                      | 54,096               | 22-May-08    | 9            | 17,388                |
| 3,480    | BAKER DONELSON BEARMAN AND CALDWEL | 15-Apr-08    | 2,632.00       | 2,632               | 957,561  | CHECK          | 15-Apr-08           | 15-Apr-08 | 04/03/08         | 14-May-08 | 29                      | 76,328               | 22-May-08    | 8            | 21,056                |
| 3,481    | BAKER DONELSON BEARMAN AND CALDWEL | 16-May-08    | 728            | 728                 | 963,168  | CHECK          | 16-May-08           | 16-May-08 | 05/10/08         | 9-Jun-08  | 24                      | 17,472               | 16-Jun-08    | 7            | 5,096                 |
| 3,482    | BAKER DONELSON BEARMAN AND CALDWEL | 16-May-08    | 1,683.66       | 1,684               | 963,168  | CHECK          | 16-May-08           | 16-May-08 | 05/10/08         | 9-Jun-08  | 24                      | 40,408               | 16-Jun-08    | 7            | 11,786                |
| 3,483    | BARKHURST MECHANICAL INC           | 4-May-08     | 1,102.28       | 1,102               | 961,110  | CHECK          | 4-May-08            | 4-May-08  | 05/01/08         | 29-May-08 | 25                      | 27,557               | 6-Jun-08     | 8            | 8,818                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag                 | Weighted Payment Lag    | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-----------------------------|-------------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | $l = k - (f \text{ or } b)$ | $m = (f \text{ or } b)$ |              |              |                       |
| 3,484    | BARRETT'S GARAGE AND WRECKER SERVICE | 21-Apr-08    | 65             | 65                  | 953,819  | CHECK        |                     |                   |                  | 29-Apr-08 | 8                           | 520                     | 8-May-08     | 9            | 585                   |
| 3,485    | BARRY ROBIN HINES                    | 29-May-08    | 300            | 300                 | 964,865  | CHECK        |                     |                   |                  | 16-Jun-08 | 18                          | 5,400                   | 23-Jun-08    | 7            | 2,100                 |
| 3,486    | BETTER BUSINESS BUREAU               | 3-Jun-08     | 500            | 500                 | 963,579  | CHECK        |                     |                   |                  | 10-Jun-08 | 7                           | 3,500                   | 18-Jun-08    | 8            | 4,000                 |
| 3,487    | BLC CORPORATION                      | 8-Apr-08     | 232,554.68     | 917                 | 34,985   | WIRE         |                     |                   |                  | 8-Apr-08  | -                           | 0                       | 8-Apr-08     | 0            | -                     |
| 3,488    | BLC CORPORATION                      | 15-May-08    | 357,548.47     | 899                 | 35,265   | WIRE         |                     |                   |                  | 15-May-08 | -                           | 0                       | 15-May-08    | 0            | -                     |
| 3,489    | BLC CORPORATION                      | 11-Jun-08    | 249,389.12     | 872                 | 35,419   | WIRE         |                     |                   |                  | 11-Jun-08 | -                           | 0                       | 11-Jun-08    | 0            | -                     |
| 3,490    | BLUE RAIDER ATHLETIC ASSOCIATION     | 23-Apr-08    | 300            | 300                 | 963,178  | CHECK        |                     |                   |                  | 9-Jun-08  | 47                          | 14,100                  | 20-Jun-08    | 11           | 3,300                 |
| 3,491    | BLUEGRASS ALONG THE HARPETH          | 8-May-08     | 75             | 75                  | 957,234  | CHECK        |                     |                   |                  | 13-Jun-08 | 5                           | 375                     | 16-Jun-08    | 34           | 2,550                 |
| 3,492    | BOB LILLY PROFESSIONAL PROMO         | 13-Mar-08    | 219            | 219                 | 948,071  | CHECK        |                     |                   |                  | 7-Apr-08  | 25                          | 5,463                   | 14-Apr-08    | 7            | 1,530                 |
| 3,493    | BOB LILLY PROFESSIONAL PROMO         | 2-May-08     | 10,372.99      | 5,186               | 959,916  | CHECK        |                     |                   |                  | 27-May-08 | 25                          | 129,641                 | 4-Jun-08     | 8            | 41,485                |
| 3,494    | BOB LILLY PROFESSIONAL PROMO         | 2-May-08     | 3,646.83       | 3,647               | 959,916  | CHECK        |                     |                   |                  | 27-May-08 | 25                          | 91,171                  | 4-Jun-08     | 8            | 29,175                |
| 3,495    | BOB LILLY PROFESSIONAL PROMO         | 21-May-08    | 437            | 437                 | 964,872  | CHECK        |                     |                   |                  | 16-Jun-08 | 26                          | 11,353                  | 23-Jun-08    | 7            | 3,056                 |
| 3,496    | BREAKTIME COFFEE SERVICE             | 25-Mar-08    | 84             | 84                  | 951,520  | CHECK        |                     |                   |                  | 21-Apr-08 | 27                          | 2,279                   | 2-May-08     | 11           | 928                   |
| 3,497    | BREAKTIME COFFEE SERVICE             | 22-Apr-08    | 62             | 75                  | 958,379  | CHECK        |                     |                   |                  | 19-May-08 | 27                          | 2,024                   | 2-Jun-08     | 14           | 1,049                 |
| 3,498    | BREAKTIME COFFEE SERVICE             | 20-May-08    | 725            | 62                  | 964,877  | CHECK        |                     |                   |                  | 16-Jun-08 | 27                          | 1,672                   | 27-Jun-08    | 11           | 681                   |
| 3,499    | BRIGHT TRACEY                        | 29-Mar-08    | 725            | 725                 | 952,162  | CHECK        |                     |                   |                  | 23-Apr-08 | 25                          | 18,125                  | 30-Apr-08    | 7            | 5,075                 |
| 3,500    | BRIGHT TRACEY                        | 26-Apr-08    | 580            | 580                 | 959,075  | CHECK        |                     |                   |                  | 21-May-08 | 25                          | 14,500                  | 2-Jun-08     | 12           | 6,960                 |
| 3,501    | BRIGHT TRACEY                        | 30-May-08    | 725            | 725                 | 966,754  | CHECK        |                     |                   |                  | 24-Jun-08 | 25                          | 18,125                  | 3-Jul-08     | 9            | 6,525                 |
| 3,502    | BRISTOL TENNESSEE ELECTRIC SYS       | 1-Apr-08     | 15             | 15                  | 948,501  | CHECK        | 1-Mar-08            | 1-Apr-08          | 03/16/08         | 8-Apr-08  | 23                          | 352                     | 15-Apr-08    | 7            | 107                   |
| 3,503    | BRISTOL TENNESSEE ELECTRIC SYS       | 2-Apr-08     | 15             | 15                  | 948,847  | CHECK        | 2-Mar-08            | 2-Apr-08          | 03/17/08         | 9-Apr-08  | 23                          | 352                     | 15-Apr-08    | 6            | 92                    |
| 3,504    | BRISTOL TENNESSEE ELECTRIC SYS       | 9-Apr-08     | 27             | 27                  | 950,778  | CHECK        | 9-Mar-08            | 9-Apr-08          | 03/24/08         | 16-Apr-08 | 23                          | 624                     | 22-Apr-08    | 6            | 163                   |
| 3,505    | BRISTOL TENNESSEE ELECTRIC SYS       | 14-Apr-08    | 15             | 15                  | 955,631  | CHECK        | 14-Mar-08           | 14-Apr-08         | 03/29/08         | 7-May-08  | 39                          | 596                     | 13-May-08    | 6            | 92                    |
| 3,506    | BRISTOL TENNESSEE ELECTRIC SYS       | 1-May-08     | 15             | 15                  | 956,530  | CHECK        | 1-Apr-08            | 1-May-08          | 04/16/08         | 12-May-08 | 26                          | 398                     | 19-May-08    | 7            | 107                   |
| 3,507    | BRISTOL TENNESSEE ELECTRIC SYS       | 6-May-08     | 35             | 35                  | 958,042  | CHECK        | 6-Apr-08            | 6-May-08          | 04/21/08         | 16-May-08 | 25                          | 876                     | 27-May-08    | 11           | 385                   |
| 3,508    | BRISTOL TENNESSEE ELECTRIC SYS       | 8-May-08     | 28             | 28                  | 958,746  | CHECK        | 8-Apr-08            | 8-May-08          | 04/23/08         | 20-May-08 | 27                          | 756                     | 28-May-08    | 8            | 224                   |
| 3,509    | BRISTOL TENNESSEE ELECTRIC SYS       | 30-May-08    | 15             | 15                  | 964,229  | CHECK        | 30-Apr-08           | 30-May-08         | 05/15/08         | 12-Jun-08 | 28                          | 428                     | 17-Jun-08    | 5            | 76                    |
| 3,510    | BRISTOL TENNESSEE ELECTRIC SYS       | 2-Jun-08     | 15             | 15                  | 964,229  | CHECK        | 2-May-08            | 2-Jun-08          | 05/17/08         | 12-Jun-08 | 26                          | 398                     | 17-Jun-08    | 5            | 76                    |
| 3,511    | BRISTOL TENNESSEE ELECTRIC SYS       | 5-Jun-08     | 446            | 446                 | 964,507  | CHECK        | 5-May-08            | 5-Jun-08          | 05/20/08         | 13-Jun-08 | 24                          | 10,715                  | 20-Jun-08    | 7            | 3,125                 |
| 3,512    | BRISTOL TENNESSEE ELECTRIC SYS       | 9-Jun-08     | 31             | 31                  | 965,519  | CHECK        | 9-May-08            | 9-Jun-08          | 05/24/08         | 18-Jun-08 | 25                          | 766                     | 24-Jun-08    | 6            | 184                   |
| 3,513    | BRISTOL VIRGINIA UTILITIES BOARD     | 11-Mar-08    | 46             | 46                  | 947,334  | CHECK        | 11-Feb-08           | 11-Mar-08         | 02/25/08         | 2-Apr-08  | 37                          | 1,696                   | 10-Apr-08    | 8            | 367                   |
| 3,514    | BRISTOL VIRGINIA UTILITIES BOARD     | 17-Mar-08    | 39             | 39                  | 947,334  | CHECK        | 17-Feb-08           | 17-Mar-08         | 03/02/08         | 2-Apr-08  | 31                          | 1,207                   | 10-Apr-08    | 8            | 311                   |
| 3,515    | BRISTOL VIRGINIA UTILITIES BOARD     | 14-Mar-08    | 136            | 136                 | 947,334  | CHECK        | 14-Feb-08           | 14-Mar-08         | 02/28/08         | 2-Apr-08  | 34                          | 4,627                   | 10-Apr-08    | 8            | 1,089                 |
| 3,516    | BRISTOL VIRGINIA UTILITIES BOARD     | 17-Mar-08    | 19             | 19                  | 947,334  | CHECK        | 17-Feb-08           | 17-Mar-08         | 03/02/08         | 2-Apr-08  | 31                          | 595                     | 10-Apr-08    | 8            | 154                   |
| 3,517    | BRISTOL VIRGINIA UTILITIES BOARD     | 19-Mar-08    | 15             | 15                  | 948,075  | CHECK        | 19-Feb-08           | 19-Mar-08         | 03/04/08         | 7-Apr-08  | 34                          | 510                     | 16-Apr-08    | 9            | 135                   |
| 3,518    | BRISTOL VIRGINIA UTILITIES BOARD     | 25-Mar-08    | 38             | 38                  | 949,542  | CHECK        | 25-Feb-08           | 25-Mar-08         | 03/10/08         | 11-Apr-08 | 32                          | 1,216                   | 21-Apr-08    | 10           | 380                   |
| 3,519    | BRISTOL VIRGINIA UTILITIES BOARD     | 14-Apr-08    | 190            | 190                 | 954,086  | CHECK        | 14-Mar-08           | 14-Apr-08         | 03/29/08         | 30-Apr-08 | 32                          | 6,066                   | 8-May-08     | 8            | 1,516                 |
| 3,520    | BRISTOL VIRGINIA UTILITIES BOARD     | 10-Apr-08    | 50             | 50                  | 954,086  | CHECK        | 10-Mar-08           | 10-Apr-08         | 03/25/08         | 30-Apr-08 | 36                          | 1,813                   | 8-May-08     | 8            | 403                   |
| 3,521    | BRISTOL VIRGINIA UTILITIES BOARD     | 15-Apr-08    | 17             | 17                  | 954,460  | CHECK        | 15-Mar-08           | 15-Apr-08         | 03/30/08         | 1-May-08  | 32                          | 528                     | 12-May-08    | 11           | 182                   |
| 3,522    | BRISTOL VIRGINIA UTILITIES BOARD     | 15-Apr-08    | 41             | 41                  | 954,460  | CHECK        | 15-Mar-08           | 15-Apr-08         | 03/30/08         | 1-May-08  | 32                          | 1,305                   | 12-May-08    | 11           | 449                   |
| 3,523    | BRISTOL VIRGINIA UTILITIES BOARD     | 17-Apr-08    | 15             | 15                  | 954,980  | CHECK        | 17-Mar-08           | 17-Apr-08         | 04/01/08         | 5-May-08  | 34                          | 510                     | 14-May-08    | 9            | 135                   |
| 3,524    | BRISTOL VIRGINIA UTILITIES BOARD     | 22-Apr-08    | 41             | 41                  | 955,632  | CHECK        | 22-Mar-08           | 22-Apr-08         | 04/06/08         | 7-May-08  | 31                          | 1,276                   | 14-May-08    | 7            | 288                   |
| 3,525    | BRISTOL VIRGINIA UTILITIES BOARD     | 16-May-08    | 43             | 43                  | 962,389  | CHECK        | 16-Apr-08           | 16-May-08         | 05/01/08         | 4-Jun-08  | 34                          | 1,460                   | 13-Jun-08    | 9            | 386                   |
| 3,526    | BRISTOL VIRGINIA UTILITIES BOARD     | 14-May-08    | 53             | 53                  | 962,389  | CHECK        | 14-Apr-08           | 14-May-08         | 04/29/08         | 4-Jun-08  | 36                          | 1,890                   | 13-Jun-08    | 9            | 473                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period |           | Midpoint Service | Date Paid | Payment Lag<br>$i = k - j \text{ (or } b)$ | Weighted Payment<br>$m = (i \cdot j)$ | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|---------|----------------|----------------|-----------|------------------|-----------|--------------------------------------------|---------------------------------------|--------------|--------------|-----------------------|
|          |                                      |              |                |                     |         |                | From           | To        |                  |           |                                            |                                       |              |              |                       |
| 3,527    | BRISTOL VIRGINIA UTILITIES BOARD     | 15-May-08    | 156            | 156                 | 962,389 | CHECK          | 15-Apr-08      | 15-May-08 | 04/30/08         | 4-Jun-08  | 35                                         | 5,469                                 | 13-Jun-08    | 9            | 1,406                 |
| 3,528    | BRISTOL VIRGINIA UTILITIES BOARD     | 16-May-08    | 17             | 17                  | 962,389 | CHECK          | 16-Apr-08      | 16-May-08 | 05/01/08         | 4-Jun-08  | 34                                         | 561                                   | 13-Jun-08    | 9            | 149                   |
| 3,529    | BRISTOL VIRGINIA UTILITIES BOARD     | 20-May-08    | 15             | 15                  | 963,185 | CHECK          | 20-Apr-08      | 20-May-08 | 05/05/08         | 9-Jun-08  | 35                                         | 525                                   | 18-Jun-08    | 9            | 135                   |
| 3,530    | BRISTOL VIRGINIA UTILITIES BOARD     | 22-May-08    | 45             | 45                  | 963,588 | CHECK          | 22-Apr-08      | 22-May-08 | 05/07/08         | 10-Jun-08 | 34                                         | 1,525                                 | 18-Jun-08    | 8            | 359                   |
| 3,531    | BROOKS JAMES E JR                    | 24-Apr-08    | 200            | 200                 | 933,022 | CHECK          |                |           |                  | 28-Apr-08 | 4                                          | 800                                   | 8-May-08     | 10           | 2,000                 |
| 3,532    | BROWNS MILL WRECKER SERVICE          | 3-Apr-08     | 40             | 40                  | 951,889 | CHECK          |                |           |                  | 22-Apr-08 | 19                                         | 760                                   | 1-May-08     | 9            | 360                   |
| 3,533    | BROWNS MILL WRECKER SERVICE          | 4-Jun-08     | 66             | 66                  | 963,189 | CHECK          |                |           |                  | 9-Jun-08  | 5                                          | 330                                   | 19-Jun-08    | 10           | 660                   |
| 3,534    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-Apr-08     | 3,500.00       | 3,316               | 946,939 | CHECK          |                |           |                  | 1-Apr-08  | -                                          | 0                                     | 11-Apr-08    | 10           | 33,159                |
| 3,535    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-May-08     | 3,500.00       | 3,316               | 954,466 | CHECK          |                |           |                  | 1-May-08  | -                                          | 0                                     | 27-May-08    | 26           | 86,213                |
| 3,536    | BUCHIGNANI GEORGE AND ROBERTSON EMIL | 1-Jun-08     | 3,500.00       | 3,316               | 961,659 | CHECK          |                |           |                  | 2-Jun-08  | 1                                          | 3,316                                 | 14-Jul-08    | 42           | 139,268               |
| 3,537    | Bertotti, Daniel P                   | 15-Apr-08    | 1,424.41       | 341                 | 44,275  | Direct Deposit |                |           |                  | 17-Apr-08 | 2                                          | 681                                   | 18-Apr-08    | 1            | 341                   |
| 3,538    | Bertotti, Daniel P                   | 7-May-08     | 1,605.29       | 266                 | 45,303  | Direct Deposit |                |           |                  | 9-May-08  | 2                                          | 532                                   | 12-May-08    | 3            | 798                   |
| 3,539    | Bertotti, Daniel P                   | 6-Jun-08     | 972            | 378                 | 46,527  | Direct Deposit |                |           |                  | 10-Jun-08 | 4                                          | 1,510                                 | 11-Jun-08    | 1            | 378                   |
| 3,540    | Blaylock, Bobby J                    | 30-Apr-08    | 529            | 120                 | 954,730 | CHECK          |                |           |                  | 2-May-08  | 2                                          | 240                                   | 29-May-08    | 27           | 3,245                 |
| 3,541    | Blaylock, Bobby J                    | 8-May-08     | 249            | 56                  | 936,222 | CHECK          |                |           |                  | 9-May-08  | 1                                          | 56                                    | 29-May-08    | 20           | 1,130                 |
| 3,542    | Blaylock, Bobby J                    | 20-Jun-08    | 1,128.86       | 257                 | 966,748 | CHECK          |                |           |                  | 24-Jun-08 | 4                                          | 1,026                                 | 14-Jul-08    | 20           | 5,131                 |
| 3,543    | Bradley, Johnny C                    | 28-May-08    | 600            | 427                 | 961,122 | CHECK          |                |           |                  | 29-May-08 | 1                                          | 427                                   | 9-Jun-08     | 11           | 4,696                 |
| 3,544    | Bradley, Johnny C                    | 12-Jun-08    | 1,604.61       | 1,141               | 964,875 | CHECK          |                |           |                  | 16-Jun-08 | 4                                          | 4,564                                 | 23-Jun-08    | 7            | 7,987                 |
| 3,545    | C AND F PROPERTIES                   | 31-Mar-08    | 25,396.82      | 17,803              | 946,943 | CHECK          |                |           |                  | 1-Apr-08  | 1                                          | 17,803                                | 22-Apr-08    | 21           | 373,867               |
| 3,546    | C AND F PROPERTIES                   | 1-May-08     | 23,575.60      | 17,917              | 954,469 | CHECK          |                |           |                  | 1-May-08  | -                                          | 0                                     | 8-May-08     | 7            | 125,422               |
| 3,547    | C AND F PROPERTIES                   | 1-Jun-08     | 23,575.60      | 17,917              | 961,662 | CHECK          |                |           |                  | 2-Jun-08  | 1                                          | 17,917                                | 10-Jun-08    | 8            | 143,340               |
| 3,548    | C AND W INDUSTRIAL SERVICES          | 25-Mar-08    | 2,700.00       | 2,700               | 947,824 | CHECK          |                |           |                  | 4-Apr-08  | 10                                         | 27,000                                | 14-Apr-08    | 10           | 27,000                |
| 3,549    | C AND W INDUSTRIAL SERVICES          | 31-Mar-08    | 4,300.00       | 4,300               | 949,115 | CHECK          |                |           |                  | 10-Apr-08 | 10                                         | 43,000                                | 16-Apr-08    | 6            | 25,800                |
| 3,550    | C AND W INDUSTRIAL SERVICES          | 9-Apr-08     | 4,000.00       | 4,000               | 951,527 | CHECK          |                |           |                  | 21-Apr-08 | 12                                         | 48,000                                | 28-Apr-08    | 7            | 28,000                |
| 3,551    | C AND W INDUSTRIAL SERVICES          | 7-Apr-08     | 1,500.00       | 1,500               | 951,892 | CHECK          |                |           |                  | 22-Apr-08 | 15                                         | 22,500                                | 5-May-08     | 13           | 19,500                |
| 3,552    | C AND W INDUSTRIAL SERVICES          | 25-Apr-08    | 5,750.00       | 5,750               | 954,987 | CHECK          |                |           |                  | 5-May-08  | 10                                         | 57,500                                | 12-May-08    | 7            | 40,250                |
| 3,553    | C AND W INDUSTRIAL SERVICES          | 5-May-08     | 6,500.00       | 6,500               | 957,812 | CHECK          |                |           |                  | 15-May-08 | 10                                         | 65,000                                | 20-May-08    | 5            | 32,500                |
| 3,554    | C AND W INDUSTRIAL SERVICES          | 9-May-08     | 2,800.00       | 2,800               | 959,407 | CHECK          |                |           |                  | 22-May-08 | 13                                         | 36,400                                | 4-Jun-08     | 13           | 36,400                |
| 3,555    | C AND W INDUSTRIAL SERVICES          | 23-May-08    | 3,200.00       | 3,200               | 961,663 | CHECK          |                |           |                  | 2-Jun-08  | 10                                         | 32,000                                | 11-Jun-08    | 9            | 28,800                |
| 3,556    | C AND W INDUSTRIAL SERVICES          | 6-Jun-08     | 4,500.00       | 4,500               | 964,882 | CHECK          |                |           |                  | 16-Jun-08 | 10                                         | 45,000                                | 24-Jun-08    | 8            | 36,000                |
| 3,557    | C AND W INDUSTRIAL SERVICES          | 9-Jun-08     | 1,600.00       | 1,600               | 965,783 | CHECK          |                |           |                  | 19-Jun-08 | 10                                         | 16,000                                | 1-Jul-08     | 12           | 19,200                |
| 3,558    | CABALLERO DEBRA K                    | 22-Apr-08    | 200            | 200                 | 933,026 | CHECK          |                |           |                  | 28-Apr-08 | 6                                          | 1,200                                 | 9-May-08     | 11           | 2,200                 |
| 3,559    | CANNON INDUSTRIES PRODUCTS INC       | 30-May-08    | 382            | 382                 | 964,236 | CHECK          |                |           |                  | 12-Jun-08 | 13                                         | 4,960                                 | 20-Jun-08    | 8            | 3,052                 |
| 3,560    | CAROLINA MOLDINGS INC                | 29-May-08    | 235            | 235                 | 966,393 | CHECK          |                |           |                  | 23-Jun-08 | 25                                         | 5,876                                 | 7-Jul-08     | 14           | 3,290                 |
| 3,561    | CARPET CARE PLUS INC                 | 18-Apr-08    | 575            | 575                 | 957,243 | CHECK          |                |           |                  | 13-May-08 | 25                                         | 14,375                                | 27-May-08    | 14           | 8,050                 |
| 3,562    | CARTRIDGE CENTRAL                    | 27-May-08    | 317            | 317                 | 962,112 | CHECK          |                |           |                  | 3-Jun-08  | 7                                          | 2,218                                 | 9-Jun-08     | 6            | 1,901                 |
| 3,563    | CENTURYTEL                           | 2-May-08     | 80             | 80                  | 958,049 | CHECK          |                |           |                  | 16-May-08 | 29                                         | 2,312                                 | 2-Jun-08     | 17           | 1,555                 |
| 3,564    | CHAMBER OF COMMERCE                  | 1-Jun-08     | 2,500.00       | 2,500               | 963,979 | CHECK          |                |           |                  | 11-Jun-08 | 10                                         | 25,000                                | 17-Jun-08    | 6            | 15,000                |
| 3,565    | CHAMBERS BRENDA                      | 15-Apr-08    | 200            | 200                 | 951,088 | CHECK          |                |           |                  | 17-Apr-08 | 2                                          | 400                                   | 8-May-08     | 21           | 4,200                 |
| 3,566    | CINTAS FIRST AID AND SAFETY          | 3-Apr-08     | 32             | 32                  | 948,520 | CHECK          |                |           |                  | 8-Apr-08  | 5                                          | 160                                   | 16-Apr-08    | 8            | 256                   |
| 3,567    | CINTAS FIRST AID AND SAFETY          | 8-Apr-08     | 81             | 81                  | 949,678 | CHECK          |                |           |                  | 14-Apr-08 | 6                                          | 488                                   | 28-Apr-08    | 14           | 1,138                 |
| 3,568    | CINTAS FIRST AID AND SAFETY          | 12-May-08    | 89             | 89                  | 959,088 | CHECK          |                |           |                  | 21-May-08 | 9                                          | 804                                   | 2-Jun-08     | 12           | 1,072                 |
| 3,569    | CINTAS FIRST AID AND SAFETY          | 29-May-08    | 30             | 30                  | 962,122 | CHECK          |                |           |                  | 3-Jun-08  | 5                                          | 152                                   | 10-Jun-08    | 7            | 213                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                      | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-----------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|--------------|--------------|-----------------------|
|          |                             |              |                |                     |          |              |                     |           |                  |           |                         |              |              |                       |
|          |                             | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (j or b)</i> |              |              | <i>m = (j or b)</i>   |
| 3,570    | CINTAS FIRST AID AND SAFETY | 9-Jun-08     | 89             | 89                  | 964,895  | CHECK        | 15-Mar-08           | 15-Apr-08 | 03/30/08         | 16-Jun-08 | 7                       | 20-Jun-08    | 4            | 357                   |
| 3,571    | CITIZEN TRIBUNE             | 15-Apr-08    | 66             | 66                  | 956,149  | CHECK        | 2-Mar-08            | 2-Apr-08  | 03/17/08         | 9-May-08  | 40                      | 16-May-08    | 7            | 462                   |
| 3,572    | CITY OF ALCOA               | 2-Apr-08     | 24             | 24                  | 950,796  | CHECK        | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 16-Apr-08 | 30                      | 23-Apr-08    | 7            | 169                   |
| 3,573    | CITY OF ALCOA               | 1-Apr-08     | 13             | 13                  | 950,796  | CHECK        | 2-Mar-08            | 2-Apr-08  | 03/17/08         | 16-Apr-08 | 30                      | 23-Apr-08    | 7            | 88                    |
| 3,574    | CITY OF ALCOA               | 2-Apr-08     | 24             | 24                  | 950,796  | CHECK        | 10-Mar-08           | 10-Apr-08 | 03/25/08         | 24-Apr-08 | 30                      | 23-Apr-08    | 7            | 171                   |
| 3,575    | CITY OF ALCOA               | 10-Apr-08    | 30             | 30                  | 952,428  | CHECK        | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 19-May-08 | 34                      | 27-May-08    | 8            | 242                   |
| 3,576    | CITY OF ALCOA               | 30-Apr-08    | 13             | 13                  | 958,399  | CHECK        | 1-Apr-08            | 1-May-08  | 04/16/08         | 19-May-08 | 33                      | 27-May-08    | 8            | 100                   |
| 3,577    | CITY OF ALCOA               | 1-May-08     | 24             | 24                  | 958,399  | CHECK        | 1-Apr-08            | 1-May-08  | 04/16/08         | 19-May-08 | 33                      | 27-May-08    | 8            | 191                   |
| 3,578    | CITY OF ALCOA               | 1-May-08     | 24             | 24                  | 958,399  | CHECK        | 9-Apr-08            | 9-May-08  | 04/24/08         | 22-May-08 | 28                      | 30-May-08    | 8            | 194                   |
| 3,579    | CITY OF ALCOA               | 9-May-08     | 28             | 28                  | 959,418  | CHECK        | 2-May-08            | 2-Jun-08  | 05/17/08         | 18-Jun-08 | 32                      | 25-Jun-08    | 7            | 224                   |
| 3,580    | CITY OF ALCOA               | 2-Jun-08     | 25             | 25                  | 965,541  | CHECK        | 2-May-08            | 2-Jun-08  | 05/17/08         | 18-Jun-08 | 32                      | 25-Jun-08    | 7            | 176                   |
| 3,581    | CITY OF ALCOA               | 2-Jun-08     | 25             | 25                  | 965,541  | CHECK        | 30-Apr-08           | 30-May-08 | 05/15/08         | 18-Jun-08 | 34                      | 25-Jun-08    | 7            | 172                   |
| 3,582    | CITY OF ALCOA               | 30-May-08    | 13             | 13                  | 965,541  | CHECK        | 10-May-08           | 10-Jun-08 | 05/25/08         | 25-Jun-08 | 31                      | 7-Jul-08     | 12           | 88                    |
| 3,583    | CITY OF ALCOA               | 10-Jun-08    | 28             | 28                  | 967,043  | CHECK        | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 7-May-08  | 52                      | 14-May-08    | 7            | 336                   |
| 3,584    | CITY OF ANTHONY             | 1-Apr-08     | 17             | 17                  | 955,648  | CHECK        |                     |           |                  | 7-Apr-08  | 8                       | 14-Apr-08    | 7            | 118                   |
| 3,585    | CITY OF FRANKLIN TN         | 30-Mar-08    | 45             | 45                  | 948,108  | CHECK        |                     |           |                  | 7-Apr-08  | 8                       | 14-Apr-08    | 7            | 316                   |
| 3,586    | CITY OF FRANKLIN TN         | 30-Mar-08    | 15             | 15                  | 948,108  | CHECK        | 29-Feb-08           | 30-Mar-08 | 03/15/08         | 7-Apr-08  | 23                      | 14-Apr-08    | 7            | 106                   |
| 3,587    | CITY OF FRANKLIN TN         | 30-Mar-08    | 80             | 80                  | 948,108  | CHECK        | 5-Mar-08            | 5-Apr-08  | 03/20/08         | 7-Apr-08  | 18                      | 14-Apr-08    | 7            | 557                   |
| 3,588    | CITY OF FRANKLIN TN         | 5-Apr-08     | 7              | 7                   | 948,108  | CHECK        | 15-Mar-08           | 15-Apr-08 | 03/30/08         | 21-Apr-08 | 22                      | 30-Apr-08    | 9            | 49                    |
| 3,589    | CITY OF FRANKLIN TN         | 15-Apr-08    | 45             | 45                  | 951,550  | CHECK        | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 7-May-08  | 22                      | 15-May-08    | 8            | 407                   |
| 3,590    | CITY OF FRANKLIN TN         | 30-Apr-08    | 45             | 45                  | 955,659  | CHECK        | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 7-May-08  | 22                      | 15-May-08    | 8            | 362                   |
| 3,591    | CITY OF FRANKLIN TN         | 30-Apr-08    | 7              | 7                   | 955,659  | CHECK        | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 7-May-08  | 22                      | 15-May-08    | 8            | 56                    |
| 3,592    | CITY OF FRANKLIN TN         | 30-Apr-08    | 15             | 15                  | 955,659  | CHECK        | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 7-May-08  | 22                      | 15-May-08    | 8            | 121                   |
| 3,593    | CITY OF FRANKLIN TN         | 30-Apr-08    | 80             | 80                  | 955,659  | CHECK        | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 7-May-08  | 22                      | 15-May-08    | 8            | 637                   |
| 3,594    | CITY OF FRANKLIN TN         | 15-May-08    | 84             | 84                  | 959,093  | CHECK        | 15-Apr-08           | 15-May-08 | 04/30/08         | 21-May-08 | 21                      | 30-May-08    | 9            | 758                   |
| 3,595    | CITY OF FRANKLIN TN         | 30-May-08    | 45             | 45                  | 962,732  | CHECK        | 30-Apr-08           | 30-May-08 | 05/15/08         | 5-Jun-08  | 21                      | 11-Jun-08    | 6            | 271                   |
| 3,596    | CITY OF FRANKLIN TN         | 30-May-08    | 80             | 80                  | 962,732  | CHECK        | 30-Apr-08           | 30-May-08 | 05/15/08         | 5-Jun-08  | 21                      | 11-Jun-08    | 6            | 478                   |
| 3,597    | CITY OF FRANKLIN TN         | 30-May-08    | 7              | 7                   | 962,732  | CHECK        | 30-Apr-08           | 30-May-08 | 05/15/08         | 5-Jun-08  | 21                      | 11-Jun-08    | 6            | 42                    |
| 3,598    | CITY OF FRANKLIN TN         | 30-May-08    | 15             | 15                  | 962,732  | CHECK        | 30-Apr-08           | 30-May-08 | 05/15/08         | 5-Jun-08  | 21                      | 11-Jun-08    | 6            | 91                    |
| 3,599    | CITY OF FRANKLIN TN         | 15-Jun-08    | 229            | 229                 | 966,060  | CHECK        | 15-May-08           | 15-Jun-08 | 05/30/08         | 20-Jun-08 | 21                      | 25-Jun-08    | 5            | 1,145                 |
| 3,600    | CITY OF MARYVILLE UTILITIES | 2-Apr-08     | 146            | 146                 | 948,529  | CHECK        | 2-Mar-08            | 2-Apr-08  | 03/17/08         | 8-Apr-08  | 22                      | 17-Apr-08    | 9            | 1,318                 |
| 3,601    | CITY OF MARYVILLE UTILITIES | 13-Apr-08    | 57             | 57                  | 951,554  | CHECK        | 13-Mar-08           | 13-Apr-08 | 03/28/08         | 21-Apr-08 | 24                      | 1-May-08     | 10           | 567                   |
| 3,602    | CITY OF MARYVILLE UTILITIES | 13-Apr-08    | 20             | 20                  | 951,554  | CHECK        | 13-Mar-08           | 13-Apr-08 | 03/28/08         | 21-Apr-08 | 24                      | 1-May-08     | 10           | 203                   |
| 3,603    | CITY OF MARYVILLE UTILITIES | 14-Apr-08    | 524            | 524                 | 952,182  | CHECK        | 14-Mar-08           | 14-Apr-08 | 03/29/08         | 23-Apr-08 | 25                      | 2-May-08     | 9            | 4,718                 |
| 3,604    | CITY OF MARYVILLE UTILITIES | 4-May-08     | 159            | 159                 | 957,265  | CHECK        | 4-Apr-08            | 4-May-08  | 04/19/08         | 13-May-08 | 24                      | 23-May-08    | 10           | 1,594                 |
| 3,605    | CITY OF MARYVILLE UTILITIES | 14-May-08    | 573            | 573                 | 959,102  | CHECK        | 14-Apr-08           | 14-May-08 | 04/29/08         | 21-May-08 | 22                      | 2-Jun-08     | 12           | 6,872                 |
| 3,606    | CITY OF MARYVILLE UTILITIES | 13-May-08    | 57             | 57                  | 959,102  | CHECK        | 13-Apr-08           | 13-May-08 | 04/28/08         | 21-May-08 | 23                      | 2-Jun-08     | 12           | 680                   |
| 3,607    | CITY OF MARYVILLE UTILITIES | 13-May-08    | 20             | 20                  | 959,102  | CHECK        | 13-Apr-08           | 13-May-08 | 04/28/08         | 21-May-08 | 23                      | 2-Jun-08     | 12           | 240                   |
| 3,608    | CITY OF MARYVILLE UTILITIES | 28-May-08    | 154            | 154                 | 963,620  | CHECK        | 28-Apr-08           | 28-May-08 | 05/13/08         | 10-Jun-08 | 28                      | 20-Jun-08    | 10           | 1,540                 |
| 3,609    | CITY OF MARYVILLE UTILITIES | 12-Jun-08    | 641            | 641                 | 965,550  | CHECK        | 12-May-08           | 12-Jun-08 | 05/27/08         | 18-Jun-08 | 22                      | 26-Jun-08    | 8            | 5,128                 |
| 3,610    | CITY OF MARYVILLE UTILITIES | 11-Jun-08    | 57             | 57                  | 965,792  | CHECK        | 11-May-08           | 11-Jun-08 | 05/26/08         | 19-Jun-08 | 24                      | 26-Jun-08    | 7            | 397                   |
| 3,611    | CITY OF MARYVILLE UTILITIES | 11-Jun-08    | 20             | 20                  | 965,792  | CHECK        | 11-May-08           | 11-Jun-08 | 05/26/08         | 19-Jun-08 | 24                      | 26-Jun-08    | 7            | 137                   |
| 3,612    | CITY OF SPRING HILL TN      | 31-Mar-08    | 7              | 7                   | 947,834  | CHECK        | 29-Feb-08           | 31-Mar-08 | 03/15/08         | 4-Apr-08  | 20                      | 14-Apr-08    | 10           | 74                    |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - q (or b)</i> | <i>m = (p - q)</i>   |              |              |                       |
| 3,613    | CITY OF SPRING HILL, TN              | 20-May-08    | 7              | 7                   | 962,125  | CHECK        | 20-Apr-08           | 20-May-08 | 05/05/08         | 3-Jun-08  | 29                      | 217                  | 12-Jun-08    | 9            | 67                    |
| 3,614    | CITY OF UNION CITY                   | 10-Apr-08    | 147            | 147                 | 931,093  | CHECK        | 10-Mar-08           | 10-Apr-08 | 03/25/08         | 17-Apr-08 | 23                      | 3,373                | 23-Apr-08    | 6            | 880                   |
| 3,615    | CITY OF UNION CITY                   | 9-May-08     | 147            | 147                 | 957,273  | CHECK        | 9-Apr-08            | 9-May-08  | 04/24/08         | 13-May-08 | 19                      | 2,787                | 21-May-08    | 8            | 1,173                 |
| 3,616    | CITY OF UNION CITY                   | 28-May-08    | 147            | 147                 | 965,558  | CHECK        | 28-Apr-08           | 28-May-08 | 05/13/08         | 18-Jun-08 | 36                      | 5,280                | 25-Jun-08    | 7            | 1,027                 |
| 3,617    | CIVITAN CLUB                         | 4-Apr-08     | 180            | 180                 | 949,695  | CHECK        |                     |           |                  | 14-Apr-08 | 10                      | 1,800                | 28-Apr-08    | 14           | 2,520                 |
| 3,618    | COFFMAN OIL CO INC                   | 18-Apr-08    | 594            | 594                 | 952,192  | CHECK        |                     |           |                  | 23-Apr-08 | 5                       | 2,969                | 30-Apr-08    | 7            | 4,157                 |
| 3,619    | COLE ELECTRIC                        | 5-May-08     | 4,240.00       | 471                 | 935,687  | CHECK        |                     |           |                  | 7-May-08  | 2                       | 942                  | 15-May-08    | 8            | 3,769                 |
| 3,620    | COLUMBIA FIRE EQUIPMENT INC          | 8-Apr-08     | 866            | 866                 | 950,488  | CHECK        |                     |           |                  | 15-Apr-08 | 7                       | 6,064                | 28-Apr-08    | 13           | 11,263                |
| 3,621    | COLUMBIA FIRE EQUIPMENT INC          | 28-Mar-08    | 36             | 36                  | 962,451  | CHECK        |                     |           |                  | 4-Jun-08  | 68                      | 2,451                | 17-Jun-08    | 13           | 469                   |
| 3,622    | COLUMBIA FIRE EQUIPMENT INC          | 28-Dec-07    | 66             | 66                  | 966,416  | CHECK        |                     |           |                  | 23-Jun-08 | 178                     | 11,668               | 7-Jul-08     | 14           | 918                   |
| 3,623    | COLUMBIA POWER AND WATER SYSTEMS     | 8-Apr-08     | 20             | 20                  | 948,875  | CHECK        | 8-Mar-08            | 8-Apr-08  | 03/23/08         | 9-Apr-08  | 17                      | 339                  | 16-Apr-08    | 7            | 140                   |
| 3,624    | COLUMBIA POWER AND WATER SYSTEMS     | 8-Apr-08     | 22             | 22                  | 948,875  | CHECK        | 8-Mar-08            | 8-Apr-08  | 03/23/08         | 9-Apr-08  | 17                      | 372                  | 16-Apr-08    | 7            | 153                   |
| 3,625    | COLUMBIA POWER AND WATER SYSTEMS     | 8-Apr-08     | 22             | 22                  | 948,875  | CHECK        | 8-Mar-08            | 8-Apr-08  | 03/23/08         | 9-Apr-08  | 17                      | 381                  | 16-Apr-08    | 7            | 157                   |
| 3,626    | COLUMBIA POWER AND WATER SYSTEMS     | 28-Apr-08    | 20             | 20                  | 954,132  | CHECK        | 28-Mar-08           | 28-Apr-08 | 04/12/08         | 30-Apr-08 | 18                      | 359                  | 6-May-08     | 6            | 120                   |
| 3,627    | COLUMBIA POWER AND WATER SYSTEMS     | 28-Apr-08    | 1,198.83       | 1,199               | 954,132  | CHECK        | 28-Mar-08           | 28-Apr-08 | 04/12/08         | 30-Apr-08 | 18                      | 21,579               | 6-May-08     | 6            | 7,193                 |
| 3,628    | COLUMBIA POWER AND WATER SYSTEMS     | 9-May-08     | 20             | 20                  | 956,566  | CHECK        | 8-Apr-08            | 8-May-08  | 04/23/08         | 12-May-08 | 19                      | 379                  | 21-May-08    | 9            | 180                   |
| 3,629    | COLUMBIA POWER AND WATER SYSTEMS     | 8-May-08     | 23             | 23                  | 956,566  | CHECK        | 8-Apr-08            | 8-May-08  | 04/23/08         | 12-May-08 | 19                      | 433                  | 21-May-08    | 9            | 205                   |
| 3,630    | COLUMBIA POWER AND WATER SYSTEMS     | 8-May-08     | 24             | 24                  | 956,566  | CHECK        | 8-Apr-08            | 8-May-08  | 04/23/08         | 12-May-08 | 19                      | 26,593               | 21-May-08    | 9            | 215                   |
| 3,631    | COLUMBIA POWER AND WATER SYSTEMS     | 29-May-08    | 1,486.74       | 1,487               | 961,157  | CHECK        | 29-Apr-08           | 29-May-08 | 05/14/08         | 29-May-08 | 15                      | 22,301               | 6-Jun-08     | 8            | 11,894                |
| 3,632    | COLUMBIA POWER AND WATER SYSTEMS     | 29-May-08    | 21             | 21                  | 961,157  | CHECK        | 29-Apr-08           | 29-May-08 | 05/14/08         | 29-May-08 | 15                      | 314                  | 6-Jun-08     | 8            | 167                   |
| 3,633    | COLUMBIA POWER AND WATER SYSTEMS     | 8-Jun-08     | 20             | 20                  | 963,630  | CHECK        | 8-May-08            | 8-Jun-08  | 05/23/08         | 10-Jun-08 | 18                      | 359                  | 17-Jun-08    | 7            | 140                   |
| 3,634    | COLUMBIA POWER AND WATER SYSTEMS     | 8-Jun-08     | 23             | 23                  | 963,630  | CHECK        | 8-May-08            | 8-Jun-08  | 05/23/08         | 10-Jun-08 | 18                      | 407                  | 17-Jun-08    | 7            | 158                   |
| 3,635    | COLUMBIA POWER AND WATER SYSTEMS     | 8-Jun-08     | 23             | 23                  | 963,630  | CHECK        | 8-May-08            | 8-Jun-08  | 05/23/08         | 10-Jun-08 | 18                      | 412                  | 17-Jun-08    | 7            | 160                   |
| 3,636    | COLUMBIA POWER AND WATER SYSTEMS     | 29-Jun-08    | 21             | 21                  | 968,317  | CHECK        | 29-May-08           | 29-Jun-08 | 06/13/08         | 30-Jun-08 | 17                      | 356                  | 9-Jul-08     | 9            | 188                   |
| 3,637    | COLUMBIA POWER AND WATER SYSTEMS     | 29-Jun-08    | 1,740.95       | 1,741               | 968,317  | CHECK        | 29-May-08           | 29-Jun-08 | 06/13/08         | 30-Jun-08 | 17                      | 29,596               | 9-Jul-08     | 9            | 15,669                |
| 3,638    | COMCAST CABLEVISION                  | 28-Mar-08    | 71             | 71                  | 948,876  | CHECK        | 28-Feb-08           | 28-Mar-08 | 03/13/08         | 9-Apr-08  | 27                      | 1,911                | 17-Apr-08    | 8            | 566                   |
| 3,639    | COMCAST CABLEVISION                  | 28-Apr-08    | 71             | 71                  | 957,590  | CHECK        | 28-Mar-08           | 28-Apr-08 | 04/12/08         | 14-May-08 | 32                      | 2,264                | 29-May-08    | 15           | 1,661                 |
| 3,640    | COMCAST CABLEVISION                  | 28-May-08    | 71             | 71                  | 964,906  | CHECK        | 28-Apr-08           | 28-May-08 | 05/13/08         | 16-Jun-08 | 34                      | 2,406                | 30-Jun-08    | 14           | 991                   |
| 3,641    | COMMUNITY CLINIC OF SHELBYVILLE      | 3-Apr-08     | 100            | 100                 | 948,008  | CHECK        |                     |           |                  | 7-Apr-08  | 4                       | 400                  | 22-Apr-08    | 15           | 1,500                 |
| 3,642    | COMMUNITY FIRE SAFETY SYSTEMS        | 31-Mar-08    | 240            | 240                 | 948,877  | CHECK        |                     |           |                  | 9-Apr-08  | 9                       | 2,163                | 16-Apr-08    | 7            | 1,682                 |
| 3,643    | COMMUNITY JANITORIAL SERVICE         | 30-Mar-08    | 1,750.00       | 1,750               | 948,878  | CHECK        |                     |           |                  | 9-Apr-08  | 10                      | 17,500               | 16-Apr-08    | 7            | 12,250                |
| 3,644    | COMMUNITY JANITORIAL SERVICE         | 18-Apr-08    | 1,850.00       | 1,850               | 953,067  | CHECK        |                     |           |                  | 28-Apr-08 | 10                      | 18,500               | 5-May-08     | 7            | 12,950                |
| 3,645    | COMMUNITY JANITORIAL SERVICE         | 19-May-08    | 1,850.00       | 1,850               | 961,403  | CHECK        |                     |           |                  | 30-May-08 | 11                      | 20,550               | 9-Jun-08     | 10           | 18,500                |
| 3,646    | COMMUNITY JANITORIAL SERVICE         | 11-Jun-08    | 575            | 575                 | 964,909  | CHECK        |                     |           |                  | 16-Jun-08 | 5                       | 2,875                | 30-Jun-08    | 14           | 8,050                 |
| 3,647    | COMMUNITY JANITORIAL SERVICE         | 18-Jun-08    | 1,850.00       | 1,850               | 967,334  | CHECK        |                     |           |                  | 26-Jun-08 | 8                       | 14,800               | 3-Jul-08     | 7            | 12,950                |
| 3,648    | CONNATSER AND TEFFETELLER HEATING AN | 27-Nov-07    | 90             | 90                  | 950,822  | CHECK        |                     |           |                  | 16-Apr-08 | 141                     | 12,690               | 25-Apr-08    | 9            | 810                   |
| 3,649    | COOKS PEST CONTROL                   | 24-Mar-08    | 73             | 73                  | 947,365  | CHECK        |                     |           |                  | 2-Apr-08  | 9                       | 657                  | 10-Apr-08    | 8            | 584                   |
| 3,650    | COOKS PEST CONTROL                   | 6-Mar-08     | 73             | 73                  | 953,068  | CHECK        |                     |           |                  | 28-Apr-08 | 53                      | 3,869                | 7-May-08     | 9            | 657                   |
| 3,651    | COOKS PEST CONTROL                   | 28-May-08    | 73             | 73                  | 964,911  | CHECK        |                     |           |                  | 16-Jun-08 | 19                      | 1,387                | 23-Jun-08    | 7            | 511                   |
| 3,652    | COOKS PEST CONTROL                   | 25-Jun-08    | 73             | 73                  | 968,321  | CHECK        |                     |           |                  | 30-Jun-08 | 5                       | 365                  | 14-Jul-08    | 14           | 1,022                 |
| 3,653    | COULTER FLORISTS                     | 24-May-08    | 42             | 42                  | 963,642  | CHECK        |                     |           |                  | 10-Jun-08 | 17                      | 706                  | 23-Jun-08    | 13           | 540                   |
| 3,654    | CRAWFORD DOOR SALES OF NASHVILLE INC | 1-May-08     | 119            | 119                 | 959,112  | CHECK        |                     |           |                  | 21-May-08 | 20                      | 2,380                | 30-May-08    | 9            | 1,071                 |
| 3,655    | CREAMER FRANK H                      | 21-May-08    | 15,615.00      | 15,615              | 962,747  | CHECK        |                     |           |                  | 5-Jun-08  | 15                      | 234,225              | 16-Jun-08    | 11           | 171,765               |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                       | Invoice Date | Invoice Amount | Division | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|------------------------------|--------------|----------------|----------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                              | <i>b</i>     | <i>c</i>       | <i>d</i> | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (f or b)</i> | <i>m = (f or l)</i>  |              |              |                       |
| 3,656    | CSX TRANSPORTATION INC       | 7-Mar-08     | 340            | 340      | 946,993  | CHECK          | 7-Feb-08            | 7-Mar-08  | 02/21/08         | 1-Apr-08  | 40                      | 13,601               | 7-Apr-08     | 6            | 2,040                 |
| 3,657    | CSX TRANSPORTATION INC       | 1-Apr-08     | 216            | 216      | 953,074  | CHECK          |                     |           |                  | 28-Apr-08 | 27                      | 5,832                | 2-May-08     | 4            | 864                   |
| 3,658    | CUMBERLAND ELECTRONICS INC   | 14-Mar-08    | 632            | 337      | 948,544  | CHECK          |                     |           |                  | 8-Apr-08  | 25                      | 8,415                | 14-Apr-08    | 6            | 2,019                 |
| 3,659    | CUMBERLAND ELECTRONICS INC   | 12-Apr-08    | 848            | 384      | 955,701  | CHECK          |                     |           |                  | 7-May-08  | 25                      | 9,592                | 15-May-08    | 8            | 3,070                 |
| 3,660    | CUMBERLAND ELECTRONICS INC   | 31-May-08    | 475            | 475      | 967,063  | CHECK          |                     |           |                  | 25-Jun-08 | 25                      | 11,874               | 2-Jul-08     | 7            | 3,325                 |
| 3,661    | Collins, Dale                | 9-Jun-08     | 368            | 294      | 963,989  | CHECK          |                     |           |                  | 11-Jun-08 | 2                       | 588                  | 20-Jun-08    | 9            | 2,646                 |
| 3,662    | Cox, Bobby W                 | 15-Apr-08    | 1,822.56       | 1,611    | 44,278   | Direct Deposit |                     |           |                  | 17-Apr-08 | 2                       | 3,222                | 18-Apr-08    | 1            | 1,611                 |
| 3,663    | Cox, Bobby W                 | 5-Jun-08     | 929            | 182      | 46,534   | Direct Deposit |                     |           |                  | 10-Jun-08 | 5                       | 911                  | 11-Jun-08    | 1            | 182                   |
| 3,664    | Cox, Bobby W                 | 27-Jun-08    | 1,049.74       | 519      | 47,337   | Direct Deposit |                     |           |                  | 30-Jun-08 | 3                       | 1,557                | 30-Jun-08    | 0            | -                     |
| 3,665    | DAILY HERALD THE             | 30-Apr-08    | 244            | 244      | 958,422  | CHECK          | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 19-May-08 | 34                      | 8,507                | 27-May-08    | 8            | 1,955                 |
| 3,666    | DAILY HERALD THE             | 31-May-08    | 44             | 44       | 965,809  | CHECK          | 30-Apr-08           | 31-May-08 | 05/15/08         | 19-Jun-08 | 35                      | 1,540                | 30-Jun-08    | 11           | 484                   |
| 3,667    | DAILY TIMES                  | 12-May-08    | 49             | 49       | 963,651  | CHECK          |                     |           |                  | 10-Jun-08 | 29                      | 1,433                | 23-Jun-08    | 13           | 642                   |
| 3,668    | DAVIS HEATING AND COOLING    | 17-Apr-08    | 199            | 199      | 953,079  | CHECK          |                     |           |                  | 28-Apr-08 | 11                      | 2,192                | 7-May-08     | 9            | 1,793                 |
| 3,669    | DAVIS HEATING AND COOLING    | 27-Feb-08    | 384            | 384      | 953,852  | CHECK          |                     |           |                  | 29-Apr-08 | 62                      | 23,836               | 7-May-08     | 8            | 3,076                 |
| 3,670    | DAVIS HEATING AND COOLING    | 4-Jun-08     | 645            | 645      | 963,251  | CHECK          |                     |           |                  | 9-Jun-08  | 5                       | 3,223                | 18-Jun-08    | 9            | 5,801                 |
| 3,671    | DAYS INN                     | 17-Mar-08    | 193            | 193      | 949,385  | CHECK          |                     |           |                  | 11-Apr-08 | 25                      | 4,832                | 8-May-08     | 27           | 5,219                 |
| 3,672    | DAYS INN                     | 20-Mar-08    | 193            | 193      | 949,716  | CHECK          |                     |           |                  | 14-Apr-08 | 25                      | 4,832                | 8-May-08     | 24           | 4,639                 |
| 3,673    | DAYS INN                     | 20-Mar-08    | 193            | 193      | 949,716  | CHECK          |                     |           |                  | 14-Apr-08 | 25                      | 4,832                | 8-May-08     | 24           | 4,639                 |
| 3,674    | DAYS INN                     | 20-Mar-08    | 193            | 193      | 949,716  | CHECK          |                     |           |                  | 14-Apr-08 | 25                      | 4,832                | 8-May-08     | 24           | 4,639                 |
| 3,675    | DAYS INN                     | 20-Mar-08    | 193            | 193      | 949,716  | CHECK          |                     |           |                  | 14-Apr-08 | 25                      | 4,832                | 8-May-08     | 24           | 4,639                 |
| 3,676    | DAYS INN                     | 20-Mar-08    | 193            | 193      | 949,716  | CHECK          |                     |           |                  | 14-Apr-08 | 25                      | 4,832                | 8-May-08     | 24           | 4,639                 |
| 3,677    | DEERE CREDIT INC             | 15-Apr-08    | 114,297.74     | 1,360    | 35,029   | WIRE           |                     |           |                  | 14-Apr-08 | (1)                     | (1,360)              | 14-May-08    | 0            | -                     |
| 3,678    | DEERE CREDIT INC             | 15-May-08    | 65,254.70      | 1,360    | 35,266   | WIRE           |                     |           |                  | 14-May-08 | (1)                     | (1,360)              | 14-May-08    | 0            | -                     |
| 3,679    | DEERE CREDIT INC             | 16-Jun-08    | 72,299.10      | 1,360    | 35,420   | WIRE           |                     |           |                  | 13-Jun-08 | (3)                     | (4,079)              | 13-Jun-08    | 0            | -                     |
| 3,680    | DIRECTV                      | 27-Mar-08    | 55             | 55       | 947,379  | CHECK          | 27-Feb-08           | 27-Mar-08 | 03/12/08         | 2-Apr-08  | 21                      | 1,159                | 14-Apr-08    | 12           | 662                   |
| 3,681    | DISH NETWORK                 | 18-Mar-08    | 6              | 6        | 947,003  | CHECK          | 18-Feb-08           | 18-Mar-08 | 03/03/08         | 1-Apr-08  | 29                      | 188                  | 11-Apr-08    | 10           | 65                    |
| 3,682    | DISH NETWORK                 | 18-Apr-08    | 6              | 3        | 957,302  | CHECK          | 18-Mar-08           | 18-Apr-08 | 04/02/08         | 13-May-08 | 41                      | 133                  | 27-May-08    | 14           | 45                    |
| 3,683    | DISH NETWORK                 | 18-Apr-08    | 6              | 6        | 957,605  | CHECK          | 18-Mar-08           | 18-Apr-08 | 04/02/08         | 14-May-08 | 42                      | 272                  | 23-May-08    | 9            | 58                    |
| 3,684    | DISH NETWORK                 | 18-May-08    | 13             | 13       | 961,416  | CHECK          | 18-Apr-08           | 18-May-08 | 05/03/08         | 30-May-08 | 27                      | 350                  | 12-Jun-08    | 13           | 168                   |
| 3,685    | DISH NETWORK                 | 28-May-08    | 6              | 3        | 962,466  | CHECK          | 28-Apr-08           | 28-May-08 | 05/13/08         | 4-Jun-08  | 22                      | 71                   | 16-Jun-08    | 12           | 39                    |
| 3,686    | DISH NETWORK                 | 18-Jun-08    | 58             | 29       | 967,074  | CHECK          | 18-May-08           | 18-Jun-08 | 06/02/08         | 25-Jun-08 | 23                      | 671                  | 7-Jul-08     | 12           | 350                   |
| 3,687    | DITCH SWITCH EQUIP OF TN INC | 11-Apr-08    | 176            | 176      | 954,147  | CHECK          |                     |           |                  | 30-Apr-08 | 19                      | 3,336                | 8-May-08     | 8            | 1,405                 |
| 3,688    | DITCH SWITCH EQUIP OF TN INC | 13-May-08    | 1,097.50       | 1,098    | 961,417  | CHECK          |                     |           |                  | 30-May-08 | 17                      | 18,658               | 11-Jun-08    | 12           | 13,170                |
| 3,689    | DITCH SWITCH EQUIP OF TN INC | 30-May-08    | 375            | 375      | 964,927  | CHECK          |                     |           |                  | 16-Jun-08 | 17                      | 6,371                | 23-Jun-08    | 7            | 2,623                 |
| 3,690    | DITCH SWITCH EQUIP OF TN INC | 5-Jun-08     | 143            | 143      | 966,445  | CHECK          |                     |           |                  | 23-Jun-08 | 18                      | 2,575                | 2-Jul-08     | 9            | 1,287                 |
| 3,691    | DITCH SWITCH INC             | 1-Apr-08     | 26,793.56      | 26,794   | 947,004  | CHECK          |                     |           |                  | 1-Apr-08  | -                       | 0                    | 10-Apr-08    | 9            | 241,142               |
| 3,692    | DITCH SWITCH INC             | 1-May-08     | 26,793.56      | 26,794   | 954,508  | CHECK          |                     |           |                  | 1-May-08  | -                       | 0                    | 8-May-08     | 7            | 187,555               |
| 3,693    | DITCH SWITCH INC             | 1-Jun-08     | 26,793.56      | 26,794   | 961,722  | CHECK          |                     |           |                  | 2-Jun-08  | 1                       | 26,794               | 11-Jun-08    | 9            | 241,142               |
| 3,694    | DODSON PEST CONTROL          | 21-Mar-08    | 25             | 25       | 947,618  | CHECK          | 21-Feb-08           | 21-Mar-08 | 03/06/08         | 3-Apr-08  | 28                      | 700                  | 11-Apr-08    | 8            | 200                   |
| 3,695    | DODSON PEST CONTROL          | 18-Apr-08    | 25             | 25       | 955,055  | CHECK          | 18-Mar-08           | 18-Apr-08 | 04/02/08         | 5-May-08  | 33                      | 825                  | 15-May-08    | 10           | 250                   |
| 3,696    | DODSON PEST CONTROL          | 16-May-08    | 25             | 25       | 962,150  | CHECK          | 16-Apr-08           | 16-May-08 | 05/01/08         | 3-Jun-08  | 33                      | 825                  | 12-Jun-08    | 9            | 225                   |
| 3,697    | DREAM CLEAN INC              | 25-Mar-08    | 1,315.00       | 1,315    | 948,560  | CHECK          |                     |           |                  | 8-Apr-08  | 14                      | 18,410               | 16-Apr-08    | 8            | 10,520                |
| 3,698    | DREAM CLEAN INC              | 25-Apr-08    | 1,315.00       | 1,315    | 955,057  | CHECK          |                     |           |                  | 5-May-08  | 10                      | 13,150               | 13-May-08    | 8            | 10,520                |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                              | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period |           | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|---|--------------|----------------|---------------------|---------|----------------|----------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |   |              |                |                     |         |                | From           | To        |                  |           |                  |                      |              |              |                       |
| 3,699    | DREAM CLEAN INC                     |   | 25-May-08    | 1,315.00       | 1,315               | 962,755 | CHECK          |                |           | f                | k         | l = k - j (or b) | m = j * d            | 11-Jun-08    | 6            | 7,890                 |
| 3,700    | DUCK RIVER ELECTRIC MEMBERSHIP CORP |   | 24-Mar-08    | 18             | 18                  | 947,383 | CHECK          | 24-Feb-08      | 24-Mar-08 | 03/09/08         | 2-Apr-08  | 24               | 434                  | 10-Apr-08    | 8            | 145                   |
| 3,701    | DUCK RIVER ELECTRIC MEMBERSHIP CORP |   | 18-Apr-08    | 15             | 15                  | 953,092 | CHECK          | 18-Mar-08      | 18-Apr-08 | 04/02/08         | 28-Apr-08 | 26               | 389                  | 6-May-08     | 8            | 120                   |
| 3,702    | DUCK RIVER ELECTRIC MEMBERSHIP CORP |   | 24-Apr-08    | 20             | 20                  | 954,511 | CHECK          | 24-Mar-08      | 24-Apr-08 | 04/08/08         | 1-May-08  | 23               | 454                  | 12-May-08    | 11           | 217                   |
| 3,703    | DUCK RIVER ELECTRIC MEMBERSHIP CORP |   | 22-May-08    | 20             | 20                  | 961,178 | CHECK          | 22-Apr-08      | 22-May-08 | 05/07/08         | 29-May-08 | 22               | 434                  | 9-Jun-08     | 11           | 217                   |
| 3,704    | DUCK RIVER ELECTRIC MEMBERSHIP CORP |   | 19-May-08    | 15             | 15                  | 961,179 | CHECK          | 19-Apr-08      | 19-May-08 | 05/04/08         | 29-May-08 | 25               | 374                  | 4-Jun-08     | 6            | 90                    |
| 3,705    | DUCK RIVER ELECTRIC MEMBERSHIP CORP |   | 18-Jun-08    | 15             | 15                  | 967,078 | CHECK          | 18-May-08      | 18-Jun-08 | 06/02/08         | 25-Jun-08 | 23               | 344                  | 2-Jul-08     | 7            | 105                   |
| 3,706    | Dailey, Pauline E                   |   | 10-Apr-08    | 353            | 353                 | 44,369  | Direct Deposit |                |           |                  | 21-Apr-08 | 11               | 3,878                | 22-Apr-08    | 1            | 353                   |
| 3,707    | Defreece, Lawrence                  |   | 23-May-08    | 161            | 26                  | 959,997 | CHECK          |                |           |                  | 27-May-08 | 4                | 105                  | 6-Jun-08     | 10           | 262                   |
| 3,708    | Duckett, Clifford M (Mike)          |   | 1-Apr-08     | 870            | 83                  | 947,384 | CHECK          |                |           |                  | 2-Apr-08  | 1                | 89                   | 10-Apr-08    | 8            | 668                   |
| 3,709    | Duckett, Clifford M (Mike)          |   | 1-May-08     | 1,343.36       | 109                 | 954,771 | CHECK          |                |           |                  | 2-May-08  | 1                | 109                  | 12-May-08    | 10           | 1,089                 |
| 3,710    | Duckett, Clifford M (Mike)          |   | 20-May-08    | 285            | 27                  | 959,434 | CHECK          |                |           |                  | 22-May-08 | 2                | 55                   | 28-May-08    | 6            | 164                   |
| 3,711    | Duckett, Clifford M (Mike)          |   | 3-Jun-08     | 910            | 87                  | 962,469 | CHECK          |                |           |                  | 4-Jun-08  | 1                | 87                   | 17-Jun-08    | 13           | 1,135                 |
| 3,712    | E AND M CONSULTING INC              |   | 16-Apr-08    | 695            | 695                 | 955,408 | CHECK          |                |           |                  | 6-May-08  | 20               | 13,900               | 14-May-08    | 8            | 5,560                 |
| 3,713    | EAST TENNESSEE COFFEE SERVICE LLC   |   | 12-May-08    | 92             | 92                  | 959,435 | CHECK          |                |           |                  | 22-May-08 | 10               | 917                  | 29-May-08    | 7            | 642                   |
| 3,714    | EAST TENNESSEE COFFEE SERVICE LLC   |   | 13-May-08    | 27             | 27                  | 959,689 | CHECK          |                |           |                  | 23-May-08 | 10               | 269                  | 4-Jun-08     | 12           | 323                   |
| 3,715    | EAST TENNESSEE COFFEE SERVICE LLC   |   | 27-May-08    | 57             | 57                  | 963,667 | CHECK          |                |           |                  | 10-Jun-08 | 14               | 794                  | 18-Jun-08    | 8            | 454                   |
| 3,716    | ELIZABETHON ELECTRIC SYSTEM         |   | 24-Mar-08    | 15             | 15                  | 947,390 | CHECK          | 24-Feb-08      | 24-Mar-08 | 03/09/08         | 2-Apr-08  | 24               | 360                  | 10-Apr-08    | 8            | 120                   |
| 3,717    | ELIZABETHON ELECTRIC SYSTEM         |   | 27-Mar-08    | 20             | 20                  | 948,162 | CHECK          | 17-Feb-08      | 27-Mar-08 | 03/12/08         | 7-Apr-08  | 26               | 530                  | 15-Apr-08    | 8            | 163                   |
| 3,718    | ELIZABETHON ELECTRIC SYSTEM         |   | 17-Apr-08    | 18             | 18                  | 954,156 | CHECK          | 17-Mar-07      | 17-Apr-07 | 04/01/07         | 30-Apr-08 | 395              | 7,229                | 7-May-08     | 7            | 128                   |
| 3,719    | ELIZABETHON ELECTRIC SYSTEM         |   | 24-Apr-08    | 35             | 35                  | 955,064 | CHECK          | 24-Mar-08      | 24-Apr-08 | 04/08/08         | 5-May-08  | 27               | 934                  | 13-May-08    | 8            | 277                   |
| 3,720    | ELIZABETHON ELECTRIC SYSTEM         |   | 28-Apr-08    | 21             | 21                  | 955,715 | CHECK          | 28-Mar-08      | 28-Apr-08 | 04/12/08         | 7-May-08  | 25               | 520                  | 14-May-08    | 7            | 146                   |
| 3,721    | ELIZABETHON ELECTRIC SYSTEM         |   | 19-May-08    | 19             | 19                  | 961,731 | CHECK          | 19-Apr-08      | 19-May-08 | 05/04/08         | 2-Jun-08  | 29               | 537                  | 10-Jun-08    | 8            | 148                   |
| 3,722    | ELIZABETHON ELECTRIC SYSTEM         |   | 27-May-08    | 38             | 38                  | 962,758 | CHECK          | 27-Apr-08      | 27-May-08 | 05/12/08         | 5-Jun-08  | 24               | 900                  | 11-Jun-08    | 6            | 225                   |
| 3,723    | ELIZABETHON ELECTRIC SYSTEM         |   | 28-May-08    | 21             | 21                  | 963,267 | CHECK          | 28-Apr-08      | 28-May-08 | 05/13/08         | 9-Jun-08  | 27               | 561                  | 17-Jun-08    | 8            | 166                   |
| 3,724    | ELIZABETHON STAR                    |   | 1-Jun-08     | 68             | 68                  | 962,759 | CHECK          | 1-May-08       | 1-Jun-08  | 05/16/08         | 5-Jun-08  | 20               | 1,360                | 10-Jun-08    | 5            | 340                   |
| 3,725    | EMBARQ COMMUNICATIONS INC           |   | 26-Mar-08    | 123            | 123                 | 948,165 | CHECK          | 26-Feb-08      | 26-Mar-08 | 03/11/08         | 7-Apr-08  | 27               | 3,312                | 15-Apr-08    | 8            | 981                   |
| 3,726    | EMBARQ COMMUNICATIONS INC           |   | 13-Apr-08    | 100            | 100                 | 954,774 | CHECK          | 13-Mar-08      | 13-Apr-08 | 03/28/08         | 2-May-08  | 35               | 3,499                | 14-May-08    | 12           | 1,200                 |
| 3,727    | EMBARQ COMMUNICATIONS INC           |   | 7-Apr-08     | 71             | 71                  | 954,774 | CHECK          | 7-Mar-08       | 7-Apr-08  | 03/22/08         | 2-May-08  | 41               | 2,905                | 14-May-08    | 12           | 850                   |
| 3,728    | EMBARQ COMMUNICATIONS INC           |   | 7-Apr-08     | 309            | 309                 | 954,774 | CHECK          | 7-Mar-08       | 7-Apr-08  | 03/22/08         | 2-May-08  | 41               | 12,683               | 14-May-08    | 12           | 3,712                 |
| 3,729    | EMBARQ COMMUNICATIONS INC           |   | 13-Apr-08    | 475            | 475                 | 954,774 | CHECK          | 13-Mar-08      | 13-Apr-08 | 03/28/08         | 2-May-08  | 35               | 16,622               | 14-May-08    | 12           | 5,699                 |
| 3,730    | EMBARQ COMMUNICATIONS INC           |   | 22-Apr-08    | 152            | 152                 | 959,128 | CHECK          | 22-Mar-08      | 22-Apr-08 | 04/06/08         | 21-May-08 | 45               | 6,862                | 29-May-08    | 8            | 1,220                 |
| 3,731    | EMBARQ COMMUNICATIONS INC           |   | 7-May-08     | 91             | 91                  | 959,128 | CHECK          | 7-Apr-08       | 7-May-08  | 04/22/08         | 21-May-08 | 29               | 2,625                | 29-May-08    | 8            | 724                   |
| 3,732    | EMBARQ COMMUNICATIONS INC           |   | 7-May-08     | 91             | 91                  | 959,128 | CHECK          | 7-Apr-08       | 7-May-08  | 04/22/08         | 21-May-08 | 29               | 2,625                | 29-May-08    | 8            | 724                   |
| 3,733    | EMBARQ COMMUNICATIONS INC           |   | 7-May-08     | 320            | 320                 | 959,128 | CHECK          | 7-Apr-08       | 7-May-08  | 04/22/08         | 21-May-08 | 29               | 9,291                | 29-May-08    | 8            | 2,563                 |
| 3,734    | EMBARQ COMMUNICATIONS INC           |   | 26-Apr-08    | 123            | 123                 | 959,128 | CHECK          | 26-Mar-08      | 26-Apr-08 | 04/10/08         | 21-May-08 | 41               | 5,038                | 29-May-08    | 8            | 983                   |
| 3,735    | EMBARQ COMMUNICATIONS INC           |   | 13-May-08    | 100            | 100                 | 962,474 | CHECK          | 13-Apr-08      | 13-May-08 | 04/28/08         | 4-Jun-08  | 37               | 3,705                | 13-Jun-08    | 9            | 901                   |
| 3,736    | EMBARQ COMMUNICATIONS INC           |   | 13-May-08    | 476            | 476                 | 962,474 | CHECK          | 13-Apr-08      | 13-May-08 | 04/28/08         | 4-Jun-08  | 37               | 17,611               | 13-Jun-08    | 9            | 4,284                 |
| 3,737    | EMBARQ COMMUNICATIONS INC           |   | 7-Jun-08     | 309            | 309                 | 965,577 | CHECK          | 7-May-08       | 7-Jun-08  | 05/22/08         | 18-Jun-08 | 27               | 8,352                | 30-Jun-08    | 12           | 3,712                 |
| 3,738    | EMBARQ COMMUNICATIONS INC           |   | 7-Jun-08     | 35             | 35                  | 965,577 | CHECK          | 7-May-08       | 7-Jun-08  | 05/22/08         | 18-Jun-08 | 27               | 954                  | 30-Jun-08    | 12           | 424                   |
| 3,739    | EMBARQ COMMUNICATIONS INC           |   | 22-May-08    | 155            | 155                 | 965,577 | CHECK          | 22-Apr-08      | 22-May-08 | 05/07/08         | 18-Jun-08 | 42               | 6,498                | 30-Jun-08    | 12           | 1,857                 |
| 3,740    | ENERGY SOLUTIONS CENTER INC         |   | 10-Mar-08    | 3,100.00       | 444                 | 951,111 | CHECK          |                |           |                  | 17-Apr-08 | 38               | 16,872               | 25-Jun-08    | 69           | 30,636                |
| 3,741    | ENGLISH MOUNTAIN COFFEE             |   | 9-Apr-08     | 40             | 40                  | 949,401 | CHECK          |                |           |                  | 11-Apr-08 | 2                | 80                   | 21-Apr-08    | 10           | 400                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                                 | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        |              |                |                     |          |                |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                                        | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (f or b)</i> | <i>m = (f or d)</i>  |              |              |                       |
| 3,742    | ENGLISH MOUNTAIN COFFEE                | 1-May-08     | 71             | 71                  | 956,277  | CHECK          |                     |                   |                  | 9-May-08  | 8                       | 570                  | 16-May-08    | 7            | 499                   |
| 3,743    | ENGLISH MOUNTAIN COFFEE                | 23-May-08    | 76             | 76                  | 960,909  | CHECK          |                     |                   |                  | 28-May-08 | 5                       | 381                  | 10-Jun-08    | 13           | 989                   |
| 3,744    | ENGLISH MOUNTAIN COFFEE                | 12-Jun-08    | 37             | 37                  | 966,095  | CHECK          |                     |                   |                  | 20-Jun-08 | 8                       | 296                  | 27-Jun-08    | 7            | 259                   |
| 3,745    | FAMILY HEALTH GROUP                    | 3-Jun-08     | 135            | 135                 | 966,465  | CHECK          | 3-May-08            | 3-Jun-08          | 05/18/08         | 23-Jun-08 | 36                      | 4,860                | 2-Jul-08     | 9            | 1,215                 |
| 3,746    | FEDEX                                  | 5-Mar-08     | 728            | 9                   | 947,035  | CHECK          |                     |                   |                  | 1-Apr-08  | 27                      | 246                  | 8-Apr-08     | 7            | 64                    |
| 3,747    | FEDEX                                  | 26-Mar-08    | 38             | 30                  | 948,908  | CHECK          |                     |                   |                  | 9-Apr-08  | 14                      | 420                  | 15-Apr-08    | 6            | 180                   |
| 3,748    | FEDEX                                  | 2-Apr-08     | 67             | 38                  | 949,742  | CHECK          |                     |                   |                  | 14-Apr-08 | 12                      | 457                  | 21-Apr-08    | 7            | 267                   |
| 3,749    | FEDEX                                  | 2-Apr-08     | 56             | 56                  | 950,515  | CHECK          |                     |                   |                  | 15-Apr-08 | 13                      | 731                  | 22-Apr-08    | 7            | 394                   |
| 3,750    | FEDEX                                  | 9-Apr-08     | 30             | 20                  | 952,219  | CHECK          |                     |                   |                  | 23-Apr-08 | 14                      | 286                  | 2-May-08     | 9            | 184                   |
| 3,751    | FEDEX                                  | 16-Apr-08    | 33             | 33                  | 953,113  | CHECK          |                     |                   |                  | 28-Apr-08 | 12                      | 400                  | 5-May-08     | 7            | 233                   |
| 3,752    | FEDEX                                  | 16-Apr-08    | 80             | 12                  | 953,113  | CHECK          |                     |                   |                  | 28-Apr-08 | 12                      | 144                  | 5-May-08     | 7            | 84                    |
| 3,753    | FEDEX                                  | 2-Apr-08     | 612            | 16                  | 953,867  | CHECK          |                     |                   |                  | 29-Apr-08 | 27                      | 436                  | 6-May-08     | 7            | 113                   |
| 3,754    | FEDEX                                  | 9-Apr-08     | 716            | 17                  | 953,867  | CHECK          |                     |                   |                  | 29-Apr-08 | 20                      | 349                  | 6-May-08     | 7            | 122                   |
| 3,755    | FEDEX                                  | 16-Apr-08    | 378            | 19                  | 956,627  | CHECK          |                     |                   |                  | 12-May-08 | 26                      | 489                  | 19-May-08    | 7            | 132                   |
| 3,756    | FEDEX                                  | 23-Apr-08    | 48             | 48                  | 957,619  | CHECK          |                     |                   |                  | 14-May-08 | 21                      | 1,002                | 21-May-08    | 7            | 334                   |
| 3,757    | FEDEX                                  | 30-Apr-08    | 32             | 12                  | 957,619  | CHECK          |                     |                   |                  | 14-May-08 | 14                      | 168                  | 21-May-08    | 7            | 84                    |
| 3,758    | FEDEX                                  | 7-May-08     | 58             | 58                  | 958,820  | CHECK          |                     |                   |                  | 20-May-08 | 13                      | 759                  | 29-May-08    | 9            | 526                   |
| 3,759    | FEDEX                                  | 7-May-08     | 22             | 22                  | 959,136  | CHECK          |                     |                   |                  | 21-May-08 | 14                      | 301                  | 2-Jun-08     | 12           | 258                   |
| 3,760    | FEDEX                                  | 14-May-08    | 25             | 25                  | 960,035  | CHECK          |                     |                   |                  | 27-May-08 | 13                      | 323                  | 3-Jun-08     | 7            | 174                   |
| 3,761    | FEDEX                                  | 21-May-08    | 68             | 68                  | 962,168  | CHECK          |                     |                   |                  | 3-Jun-08  | 13                      | 882                  | 10-Jun-08    | 7            | 475                   |
| 3,762    | FEDEX                                  | 21-May-08    | 45             | 45                  | 962,487  | CHECK          |                     |                   |                  | 4-Jun-08  | 14                      | 635                  | 12-Jun-08    | 8            | 363                   |
| 3,763    | FEDEX                                  | 28-May-08    | 9              | 9                   | 963,282  | CHECK          |                     |                   |                  | 9-Jun-08  | 12                      | 109                  | 16-Jun-08    | 7            | 63                    |
| 3,764    | FEDEX                                  | 28-May-08    | 22             | 12                  | 963,282  | CHECK          |                     |                   |                  | 9-Jun-08  | 12                      | 144                  | 16-Jun-08    | 7            | 84                    |
| 3,765    | FEDEX                                  | 4-Jun-08     | 21             | 21                  | 964,945  | CHECK          |                     |                   |                  | 16-Jun-08 | 12                      | 255                  | 23-Jun-08    | 7            | 149                   |
| 3,766    | FEDEX                                  | 4-Jun-08     | 12             | 12                  | 964,945  | CHECK          |                     |                   |                  | 16-Jun-08 | 12                      | 144                  | 23-Jun-08    | 7            | 84                    |
| 3,767    | FEDEX                                  | 14-May-08    | 742            | 19                  | 965,585  | CHECK          |                     |                   |                  | 18-Jun-08 | 35                      | 673                  | 26-Jun-08    | 8            | 154                   |
| 3,768    | FEDEX                                  | 11-Jun-08    | 58             | 58                  | 966,467  | CHECK          |                     |                   |                  | 23-Jun-08 | 12                      | 697                  | 27-Jun-08    | 4            | 232                   |
| 3,769    | FEDEX                                  | 11-Jun-08    | 22             | 22                  | 968,360  | CHECK          |                     |                   |                  | 30-Jun-08 | 19                      | 409                  | 9-Jul-08     | 9            | 194                   |
| 3,770    | FEDEX                                  | 18-Jun-08    | 48             | 48                  | 968,360  | CHECK          |                     |                   |                  | 30-Jun-08 | 12                      | 581                  | 9-Jul-08     | 9            | 436                   |
| 3,771    | FRANKLIN FLOWER AND GIFT GALLERY       | 12-Mar-08    | 96             | 96                  | 948,185  | CHECK          |                     |                   |                  | 7-Apr-08  | 26                      | 2,505                | 14-Apr-08    | 7            | 674                   |
| 3,772    | FRANKLIN FLOWER AND GIFT GALLERY       | 26-Mar-08    | 76             | 76                  | 951,615  | CHECK          | 26-Feb-08           | 26-Mar-08         | 03/11/08         | 21-Apr-08 | 41                      | 3,117                | 28-Apr-08    | 7            | 532                   |
| 3,773    | FRANKLIN FLOWER AND GIFT GALLERY       | 22-Apr-08    | 107            | 107                 | 938,460  | CHECK          | 22-Mar-08           | 22-Apr-08         | 04/06/08         | 19-May-08 | 43                      | 4,613                | 30-May-08    | 11           | 1,180                 |
| 3,774    | FRANKLIN LIONS CLUB                    | 9-Apr-08     | 105            | 105                 | 949,747  | CHECK          |                     |                   |                  | 14-Apr-08 | 5                       | 525                  | 23-Apr-08    | 9            | 945                   |
| 3,775    | FRONTIER ADJUSTERS INC                 | 21-May-08    | 597            | 597                 | 962,049  | CHECK          |                     |                   |                  | 3-Jun-08  | 13                      | 7,755                | 11-Jun-08    | 8            | 4,772                 |
| 3,776    | Faireloth, Morris G                    | 18-Apr-08    | 2,212.50       | 1,072               | 44,374   | Direct Deposit |                     |                   |                  | 21-Apr-08 | 3                       | 3,216                | 22-Apr-08    | 1            | 1,072                 |
| 3,777    | Faireloth, Morris G                    | 22-May-08    | 2,455.52       | 1,695               | 45,819   | Direct Deposit |                     |                   |                  | 23-May-08 | 1                       | 1,695                | 23-May-08    | 0            | -                     |
| 3,778    | GAB ROBINS NORTH AMERICA               | 28-Mar-08    | 339            | 339                 | 947,307  | CHECK          |                     |                   |                  | 2-Apr-08  | 5                       | 1,696                | 14-Apr-08    | 12           | 4,069                 |
| 3,779    | GE CAPITAL FINANCIAL - PCARD           | 30-Apr-08    | 613,161.05     | 16,136              | 35,252   | WIRE           |                     |                   |                  | 1-Jun-08  | 32                      | 516,553              | 1-Jun-08     | 0            | -                     |
| 3,780    | GE CAPITAL FINANCIAL - PCARD           | 3-Jun-08     | 612,775.56     | 16,842              | 35,355   | WIRE           |                     |                   |                  | 23-May-08 | (11)                    | (185,257)            | 23-May-08    | 0            | -                     |
| 3,781    | GE CAPITAL FLEET SERVICES              | 1-Apr-08     | 2,001,044.49   | 61,544              | 34,987   | WIRE           |                     |                   |                  | 1-Apr-08  | -                       | 0                    | 1-Apr-08     | 0            | -                     |
| 3,782    | GE CAPITAL FLEET SERVICES              | 1-May-08     | 1,757,730.70   | 49,900              | 35,254   | WIRE           |                     |                   |                  | 1-May-08  | -                       | 0                    | 1-May-08     | 0            | -                     |
| 3,783    | GE CAPITAL FLEET SERVICES              | 2-Jun-08     | 2,067,240.07   | 70,284              | 35,356   | WIRE           |                     |                   |                  | 1-Jun-08  | (1)                     | (70,284)             | 1-Jun-08     | 0            | -                     |
| 3,784    | GIBSON ELECTRIC MEMBERSHIP CORPORATION | 24-Mar-08    | 33             | 33                  | 947,405  | CHECK          | 24-Feb-08           | 24-Mar-08         | 03/09/08         | 2-Apr-08  | 24                      | 799                  | 10-Apr-08    | 8            | 266                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 3,785    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 4-Apr-08     | 32             | 32                  | 950,865  | CHECK        | 4-Mar-08            | 4-Apr-08          | 03/19/08         | 16-Apr-08 | 28                      | 906                  | 25-Apr-08    | 9            | 291                   |
| 3,786    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 21-Apr-08    | 29             | 29                  | 954,177  | CHECK        | 21-Mar-08           | 21-Apr-08         | 04/05/08         | 30-Apr-08 | 25                      | 725                  | 6-May-08     | 6            | 174                   |
| 3,787    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 22-Apr-08    | 41             | 41                  | 954,177  | CHECK        | 22-Mar-08           | 22-Apr-08         | 04/06/08         | 30-Apr-08 | 24                      | 986                  | 6-May-08     | 6            | 247                   |
| 3,788    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 5-May-08     | 3              | 3                   | 958,110  | CHECK        | 5-Apr-08            | 5-May-08          | 04/20/08         | 16-May-08 | 26                      | 77                   | 27-May-08    | 11           | 33                    |
| 3,789    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 5-May-08     | 34             | 34                  | 958,110  | CHECK        | 5-Apr-08            | 5-May-08          | 04/20/08         | 16-May-08 | 26                      | 872                  | 27-May-08    | 11           | 369                   |
| 3,790    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 21-May-08    | 45             | 45                  | 961,201  | CHECK        | 21-Apr-08           | 21-May-08         | 05/06/08         | 29-May-08 | 23                      | 1,041                | 4-Jun-08     | 6            | 272                   |
| 3,791    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 20-May-08    | 30             | 30                  | 961,201  | CHECK        | 20-Apr-08           | 20-May-08         | 05/05/08         | 29-May-08 | 24                      | 727                  | 4-Jun-08     | 6            | 182                   |
| 3,792    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 3-Jun-08     | 31             | 31                  | 964,307  | CHECK        | 3-May-08            | 3-Jun-08          | 05/18/08         | 12-Jun-08 | 25                      | 769                  | 19-Jun-08    | 7            | 215                   |
| 3,793    | GIBSON ELECTRIC MEMBERSHIP CORPORATK | 3-Jun-08     | 37             | 37                  | 964,307  | CHECK        | 3-May-08            | 3-Jun-08          | 05/18/08         | 12-Jun-08 | 25                      | 935                  | 19-Jun-08    | 7            | 262                   |
| 3,794    | GPM EQUIPMENT SALES INC              | 8-May-08     | 1,885.59       | 1,886               | 963,692  | CHECK        |                     |                   |                  | 10-Jun-08 | 33                      | 62,224               | 24-Jun-08    | 14           | 26,398                |
| 3,795    | GRASSMASTERS                         | 30-Mar-08    | 375            | 375                 | 948,593  | CHECK        |                     |                   |                  | 8-Apr-08  | 9                       | 3,375                | 15-Apr-08    | 7            | 2,625                 |
| 3,796    | GRASSMASTERS                         | 30-Apr-08    | 560            | 560                 | 960,056  | CHECK        |                     |                   |                  | 27-May-08 | 27                      | 15,120               | 6-Jun-08     | 10           | 5,600                 |
| 3,797    | GRASSMASTERS                         | 31-May-08    | 575            | 575                 | 962,775  | CHECK        |                     |                   |                  | 5-Jun-08  | 5                       | 2,875                | 17-Jun-08    | 12           | 6,900                 |
| 3,798    | GREENE COUNTY PARTNERSHIP INC        | 5-May-08     | 500            | 500                 | 964,031  | CHECK        |                     |                   |                  | 11-Jun-08 | 37                      | 18,500               | 18-Jun-08    | 7            | 3,500                 |
| 3,799    | GREENEVILLE LIGHT AND POWER SYSTEM   | 25-Mar-08    | 19             | 19                  | 947,408  | CHECK        | 25-Feb-08           | 25-Mar-08         | 03/10/08         | 2-Apr-08  | 23                      | 437                  | 10-Apr-08    | 8            | 152                   |
| 3,800    | GREENEVILLE LIGHT AND POWER SYSTEM   | 1-Apr-08     | 17             | 17                  | 949,761  | CHECK        | 1-Mar-08            | 1-Apr-08          | 03/16/08         | 14-Apr-08 | 29                      | 481                  | 22-Apr-08    | 8            | 133                   |
| 3,801    | GREENEVILLE LIGHT AND POWER SYSTEM   | 7-Apr-08     | 23             | 23                  | 950,870  | CHECK        | 7-Mar-08            | 7-Apr-08          | 03/22/08         | 16-Apr-08 | 25                      | 575                  | 24-Apr-08    | 8            | 184                   |
| 3,802    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Apr-08    | 21             | 21                  | 952,233  | CHECK        | 13-Mar-08           | 13-Apr-08         | 03/28/08         | 23-Apr-08 | 26                      | 546                  | 1-May-08     | 8            | 168                   |
| 3,803    | GREENEVILLE LIGHT AND POWER SYSTEM   | 11-Apr-08    | 37             | 37                  | 952,233  | CHECK        | 11-Mar-08           | 11-Apr-08         | 03/26/08         | 23-Apr-08 | 28                      | 1,036                | 1-May-08     | 8            | 296                   |
| 3,804    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Apr-08    | 39             | 39                  | 952,233  | CHECK        | 13-Mar-08           | 13-Apr-08         | 03/28/08         | 23-Apr-08 | 26                      | 1,014                | 1-May-08     | 8            | 312                   |
| 3,805    | GREENEVILLE LIGHT AND POWER SYSTEM   | 15-Apr-08    | 25             | 25                  | 952,233  | CHECK        | 15-Mar-08           | 15-Apr-08         | 03/30/08         | 23-Apr-08 | 24                      | 600                  | 1-May-08     | 8            | 200                   |
| 3,806    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Apr-08    | 254            | 254                 | 952,233  | CHECK        | 13-Mar-08           | 13-Apr-08         | 03/28/08         | 23-Apr-08 | 26                      | 6,604                | 1-May-08     | 8            | 2,032                 |
| 3,807    | GREENEVILLE LIGHT AND POWER SYSTEM   | 17-Apr-08    | 27             | 27                  | 953,135  | CHECK        | 17-Mar-08           | 17-Apr-08         | 04/01/08         | 28-Apr-08 | 27                      | 729                  | 6-May-08     | 8            | 216                   |
| 3,808    | GREENEVILLE LIGHT AND POWER SYSTEM   | 23-Apr-08    | 20             | 20                  | 955,107  | CHECK        | 23-Mar-08           | 23-Apr-08         | 04/07/08         | 5-May-08  | 28                      | 560                  | 13-May-08    | 8            | 160                   |
| 3,809    | GREENEVILLE LIGHT AND POWER SYSTEM   | 1-May-08     | 21             | 21                  | 958,113  | CHECK        | 1-Apr-08            | 1-May-08          | 04/16/08         | 16-May-08 | 30                      | 617                  | 28-May-08    | 12           | 247                   |
| 3,810    | GREENEVILLE LIGHT AND POWER SYSTEM   | 6-May-08     | 22             | 22                  | 958,473  | CHECK        | 6-Apr-08            | 6-May-08          | 04/21/08         | 19-May-08 | 28                      | 616                  | 28-May-08    | 9            | 198                   |
| 3,811    | GREENEVILLE LIGHT AND POWER SYSTEM   | 11-May-08    | 37             | 37                  | 959,152  | CHECK        | 11-Apr-08           | 11-May-08         | 04/26/08         | 21-May-08 | 25                      | 925                  | 29-May-08    | 8            | 296                   |
| 3,812    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-May-08    | 21             | 21                  | 960,059  | CHECK        | 13-Apr-08           | 13-May-08         | 04/28/08         | 27-May-08 | 29                      | 609                  | 4-Jun-08     | 8            | 168                   |
| 3,813    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-May-08    | 280            | 280                 | 960,059  | CHECK        | 13-Apr-08           | 13-May-08         | 04/28/08         | 27-May-08 | 29                      | 8,120                | 4-Jun-08     | 8            | 2,240                 |
| 3,814    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-May-08    | 39             | 39                  | 960,059  | CHECK        | 13-Apr-08           | 13-May-08         | 04/28/08         | 27-May-08 | 29                      | 1,131                | 4-Jun-08     | 8            | 312                   |
| 3,815    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-May-08    | 24             | 24                  | 960,928  | CHECK        | 13-Apr-08           | 13-May-08         | 04/28/08         | 27-May-08 | 29                      | 696                  | 4-Jun-08     | 8            | 192                   |
| 3,816    | GREENEVILLE LIGHT AND POWER SYSTEM   | 15-May-08    | 24             | 24                  | 960,928  | CHECK        | 15-Apr-08           | 15-May-08         | 04/30/08         | 28-May-08 | 28                      | 672                  | 4-Jun-08     | 7            | 168                   |
| 3,817    | GREENEVILLE LIGHT AND POWER SYSTEM   | 17-May-08    | 27             | 27                  | 961,206  | CHECK        | 17-Apr-08           | 17-May-08         | 05/02/08         | 29-May-08 | 27                      | 729                  | 5-Jun-08     | 7            | 189                   |
| 3,818    | GREENEVILLE LIGHT AND POWER SYSTEM   | 22-May-08    | 20             | 20                  | 962,503  | CHECK        | 22-Apr-08           | 22-May-08         | 05/07/08         | 4-Jun-08  | 28                      | 560                  | 11-Jun-08    | 7            | 140                   |
| 3,819    | GREENEVILLE LIGHT AND POWER SYSTEM   | 1-Jun-08     | 23             | 23                  | 964,310  | CHECK        | 1-May-08            | 1-Jun-08          | 05/16/08         | 12-Jun-08 | 27                      | 627                  | 20-Jun-08    | 8            | 186                   |
| 3,820    | GREENEVILLE LIGHT AND POWER SYSTEM   | 7-Jun-08     | 23             | 23                  | 963,595  | CHECK        | 7-May-08            | 7-Jun-08          | 05/22/08         | 18-Jun-08 | 27                      | 621                  | 26-Jun-08    | 8            | 184                   |
| 3,821    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jun-08    | 38             | 38                  | 966,494  | CHECK        | 11-May-08           | 11-Jun-08         | 05/26/08         | 23-Jun-08 | 28                      | 1,064                | 1-Jul-08     | 8            | 304                   |
| 3,822    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jun-08    | 22             | 22                  | 966,821  | CHECK        | 13-May-08           | 13-Jun-08         | 05/28/08         | 24-Jun-08 | 27                      | 594                  | 2-Jul-08     | 8            | 176                   |
| 3,823    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jun-08    | 25             | 25                  | 966,821  | CHECK        | 13-May-08           | 13-Jun-08         | 05/28/08         | 24-Jun-08 | 27                      | 675                  | 2-Jul-08     | 8            | 200                   |
| 3,824    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jun-08    | 349            | 349                 | 967,106  | CHECK        | 13-May-08           | 13-Jun-08         | 05/28/08         | 25-Jun-08 | 28                      | 9,772                | 3-Jul-08     | 8            | 2,792                 |
| 3,825    | GREENEVILLE LIGHT AND POWER SYSTEM   | 13-Jun-08    | 39             | 39                  | 967,106  | CHECK        | 13-May-08           | 13-Jun-08         | 05/28/08         | 25-Jun-08 | 28                      | 1,092                | 3-Jul-08     | 8            | 312                   |
| 3,826    | GREENEVILLE LIGHT AND POWER SYSTEM   | 15-Jun-08    | 25             | 25                  | 967,106  | CHECK        | 15-May-08           | 15-Jun-08         | 05/30/08         | 25-Jun-08 | 26                      | 650                  | 3-Jul-08     | 8            | 200                   |
| 3,827    | GREENEVILLE LIGHT AND POWER SYSTEM   |              |                |                     |          |              |                     |                   |                  |           |                         |                      |              |              |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                              | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|---|--------------|----------------|---------------------|---------|----------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |   | b            | c              | d                   | e       | f              | h                   | i         | j                | k         | l = k - j (or b) | m = (f * j)          |              |              |                       |
| 3,828    | GREENEVILLE PAVING AND CONSTRUCTION |   | 27-May-08    | 200            | 200                 | 963,297 | CHECK          |                     |           |                  | 9-Jun-08  | 13               | 2,600                | 19-Jun-08    | 10           | 2,000                 |
| 3,829    | GREENEVILLE SUN                     |   | 31-May-08    | 79             | 79                  | 966,118 | CHECK          |                     |           |                  | 26-Jun-08 | 20               | 1,580                | 26-Jun-08    | 6            | 474                   |
| 3,830    | GREENEVILLE WATER COMMISSION OF TN  |   | 7-Apr-08     | 13             | 13                  | 950,871 | CHECK          | 7-Mar-08            | 7-Apr-08  | 03/22/08         | 16-Apr-08 | 25               | 318                  | 25-Apr-08    | 9            | 114                   |
| 3,831    | GREENEVILLE WATER COMMISSION OF TN  |   | 20-May-08    | 13             | 13                  | 959,153 | CHECK          | 20-Apr-08           | 20-May-08 | 05/05/08         | 21-May-08 | 16               | 204                  | 29-May-08    | 8            | 102                   |
| 3,832    | GREENEVILLE WATER COMMISSION OF TN  |   | 5-Jun-08     | 13             | 13                  | 965,596 | CHECK          | 5-May-08            | 5-Jun-08  | 05/20/08         | 18-Jun-08 | 29               | 378                  | 25-Jun-08    | 7            | 91                    |
| 3,833    | Grimes, Kelley G                    |   | 25-Apr-08    | 4,731.62       | 494                 | 44,746  | Direct Deposit |                     |           |                  | 29-Apr-08 | 4                | 1,978                | 30-Apr-08    | 1            | 494                   |
| 3,834    | HAGEMEYER NORTH AMERICA INC         |   | 12-Mar-08    | 177            | 177                 | 948,203 | CHECK          |                     |           |                  | 7-Apr-08  | 26               | 4,611                | 11-Apr-08    | 4            | 709                   |
| 3,835    | HAGEMEYER NORTH AMERICA INC         |   | 11-Mar-08    | 11             | 11                  | 948,203 | CHECK          |                     |           |                  | 7-Apr-08  | 27               | 295                  | 11-Apr-08    | 4            | 44                    |
| 3,836    | HAGEMEYER NORTH AMERICA INC         |   | 14-Mar-08    | 50             | 50                  | 948,596 | CHECK          |                     |           |                  | 8-Apr-08  | 25               | 1,250                | 14-Apr-08    | 6            | 300                   |
| 3,837    | HAGEMEYER NORTH AMERICA INC         |   | 14-Mar-08    | 339            | 339                 | 948,596 | CHECK          |                     |           |                  | 8-Apr-08  | 25               | 8,467                | 14-Apr-08    | 6            | 2,032                 |
| 3,838    | HAGEMEYER NORTH AMERICA INC         |   | 14-Mar-08    | 141            | 141                 | 948,596 | CHECK          |                     |           |                  | 8-Apr-08  | 25               | 3,526                | 14-Apr-08    | 6            | 846                   |
| 3,839    | HAGEMEYER NORTH AMERICA INC         |   | 17-Mar-08    | 13             | 13                  | 949,428 | CHECK          |                     |           |                  | 11-Apr-08 | 25               | 321                  | 16-Apr-08    | 5            | 64                    |
| 3,840    | HAGEMEYER NORTH AMERICA INC         |   | 12-Mar-08    | 127            | 127                 | 949,428 | CHECK          |                     |           |                  | 11-Apr-08 | 30               | 3,822                | 16-Apr-08    | 5            | 637                   |
| 3,841    | HAGEMEYER NORTH AMERICA INC         |   | 19-Mar-08    | 98             | 98                  | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 26               | 2,543                | 21-Apr-08    | 7            | 685                   |
| 3,842    | HAGEMEYER NORTH AMERICA INC         |   | 18-Mar-08    | 51             | 51                  | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 27               | 1,389                | 21-Apr-08    | 7            | 360                   |
| 3,843    | HAGEMEYER NORTH AMERICA INC         |   | 20-Mar-08    | 17             | 17                  | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 25               | 415                  | 21-Apr-08    | 7            | 116                   |
| 3,844    | HAGEMEYER NORTH AMERICA INC         |   | 19-Mar-08    | 107            | 107                 | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 26               | 2,792                | 21-Apr-08    | 7            | 752                   |
| 3,845    | HAGEMEYER NORTH AMERICA INC         |   | 19-Mar-08    | 99             | 99                  | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 26               | 2,571                | 21-Apr-08    | 7            | 692                   |
| 3,846    | HAGEMEYER NORTH AMERICA INC         |   | 20-Mar-08    | 233            | 233                 | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 25               | 5,825                | 21-Apr-08    | 7            | 1,631                 |
| 3,847    | HAGEMEYER NORTH AMERICA INC         |   | 19-Mar-08    | 27             | 27                  | 949,764 | CHECK          |                     |           |                  | 14-Apr-08 | 26               | 715                  | 21-Apr-08    | 7            | 192                   |
| 3,848    | HAGEMEYER NORTH AMERICA INC         |   | 19-Mar-08    | 13             | 13                  | 949,765 | CHECK          |                     |           |                  | 14-Apr-08 | 26               | 340                  | 21-Apr-08    | 7            | 91                    |
| 3,849    | HAGEMEYER NORTH AMERICA INC         |   | 21-Mar-08    | 26             | 26                  | 950,537 | CHECK          |                     |           |                  | 15-Apr-08 | 25               | 649                  | 21-Apr-08    | 6            | 156                   |
| 3,850    | HAGEMEYER NORTH AMERICA INC         |   | 27-Mar-08    | 114            | 114                 | 951,632 | CHECK          |                     |           |                  | 21-Apr-08 | 25               | 2,847                | 28-Apr-08    | 7            | 797                   |
| 3,851    | HAGEMEYER NORTH AMERICA INC         |   | 27-Mar-08    | 14             | 14                  | 951,632 | CHECK          |                     |           |                  | 21-Apr-08 | 25               | 351                  | 28-Apr-08    | 7            | 98                    |
| 3,852    | HAGEMEYER NORTH AMERICA INC         |   | 27-Mar-08    | 21             | 21                  | 951,632 | CHECK          |                     |           |                  | 21-Apr-08 | 25               | 529                  | 28-Apr-08    | 7            | 148                   |
| 3,853    | HAGEMEYER NORTH AMERICA INC         |   | 2-Apr-08     | 51             | 51                  | 953,140 | CHECK          |                     |           |                  | 28-Apr-08 | 26               | 1,318                | 2-May-08     | 4            | 203                   |
| 3,854    | HAGEMEYER NORTH AMERICA INC         |   | 3-Apr-08     | 25             | 25                  | 953,140 | CHECK          |                     |           |                  | 28-Apr-08 | 25               | 629                  | 2-May-08     | 4            | 101                   |
| 3,855    | HAGEMEYER NORTH AMERICA INC         |   | 4-Apr-08     | 49             | 49                  | 953,879 | CHECK          |                     |           |                  | 29-Apr-08 | 25               | 1,229                | 7-May-08     | 8            | 393                   |
| 3,856    | HAGEMEYER NORTH AMERICA INC         |   | 10-Apr-08    | 169            | 169                 | 955,114 | CHECK          |                     |           |                  | 5-May-08  | 25               | 4,234                | 12-May-08    | 7            | 1,185                 |
| 3,857    | HAGEMEYER NORTH AMERICA INC         |   | 29-Apr-08    | (50)           | (50)                | 955,431 | CHECK          |                     |           |                  | 6-May-08  | 7                | (350)                | 15-May-08    | 9            | (450)                 |
| 3,858    | HAGEMEYER NORTH AMERICA INC         |   | 11-Apr-08    | 256            | 256                 | 955,432 | CHECK          |                     |           |                  | 6-May-08  | 25               | 6,402                | 13-May-08    | 7            | 1,792                 |
| 3,859    | HAGEMEYER NORTH AMERICA INC         |   | 14-Apr-08    | 237            | 237                 | 956,296 | CHECK          |                     |           |                  | 9-May-08  | 25               | 5,925                | 19-May-08    | 10           | 2,370                 |
| 3,860    | HAGEMEYER NORTH AMERICA INC         |   | 17-Apr-08    | 33             | 33                  | 956,644 | CHECK          |                     |           |                  | 12-May-08 | 25               | 833                  | 19-May-08    | 7            | 233                   |
| 3,861    | HAGEMEYER NORTH AMERICA INC         |   | 16-Apr-08    | 170            | 170                 | 956,644 | CHECK          |                     |           |                  | 12-May-08 | 26               | 4,419                | 19-May-08    | 7            | 1,190                 |
| 3,862    | HAGEMEYER NORTH AMERICA INC         |   | 16-Apr-08    | 92             | 92                  | 956,644 | CHECK          |                     |           |                  | 12-May-08 | 26               | 2,391                | 19-May-08    | 7            | 644                   |
| 3,863    | HAGEMEYER NORTH AMERICA INC         |   | 22-Apr-08    | 407            | 407                 | 958,477 | CHECK          |                     |           |                  | 19-May-08 | 27               | 10,986               | 27-May-08    | 8            | 3,255                 |
| 3,864    | HAGEMEYER NORTH AMERICA INC         |   | 23-Apr-08    | 130            | 130                 | 958,477 | CHECK          |                     |           |                  | 19-May-08 | 26               | 3,473                | 27-May-08    | 8            | 1,038                 |
| 3,865    | HAGEMEYER NORTH AMERICA INC         |   | 24-Apr-08    | 59             | 59                  | 958,477 | CHECK          |                     |           |                  | 19-May-08 | 25               | 1,472                | 27-May-08    | 8            | 471                   |
| 3,866    | HAGEMEYER NORTH AMERICA INC         |   | 23-Apr-08    | 56             | 56                  | 958,477 | CHECK          |                     |           |                  | 19-May-08 | 26               | 1,460                | 27-May-08    | 8            | 449                   |
| 3,867    | HAGEMEYER NORTH AMERICA INC         |   | 22-Apr-08    | 127            | 127                 | 958,477 | CHECK          |                     |           |                  | 19-May-08 | 27               | 3,427                | 27-May-08    | 8            | 1,015                 |
| 3,868    | HAGEMEYER NORTH AMERICA INC         |   | 22-Apr-08    | 181            | 181                 | 958,479 | CHECK          |                     |           |                  | 19-May-08 | 27               | 4,888                | 22-May-08    | 3            | 543                   |
| 3,869    | HAGEMEYER NORTH AMERICA INC         |   | 2-May-08     | 47             | 47                  | 960,068 | CHECK          |                     |           |                  | 27-May-08 | 25               | 1,178                | 2-Jun-08     | 6            | 283                   |
| 3,870    | HAGEMEYER NORTH AMERICA INC         |   | 2-May-08     | 76             | 76                  | 960,068 | CHECK          |                     |           |                  | 27-May-08 | 25               | 1,912                | 2-Jun-08     | 6            | 459                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 3,871    | HAGEMEYER NORTH AMERICA INC          | 30-Apr-08    | 204            | 204                 | 960,070  | CHECK          |                     |           |                  | 27-May-08 | 27                      | 5,508                | 2-Jun-08     | 6            | 1,224                 |
| 3,872    | HAGEMEYER NORTH AMERICA INC          | 5-May-08     | 73             | 73                  | 961,439  | CHECK          |                     |           |                  | 30-May-08 | 25                      | 1,837                | 10-Jun-08    | 11           | 808                   |
| 3,873    | HAGEMEYER NORTH AMERICA INC          | 8-May-08     | 137            | 137                 | 961,775  | CHECK          |                     |           |                  | 2-Jun-08  | 25                      | 3,436                | 9-Jun-08     | 7            | 962                   |
| 3,874    | HAGEMEYER NORTH AMERICA INC          | 13-May-08    | 4              | 4                   | 963,306  | CHECK          |                     |           |                  | 9-Jun-08  | 27                      | 117                  | 16-Jun-08    | 7            | 30                    |
| 3,875    | HAGEMEYER NORTH AMERICA INC          | 14-May-08    | 79             | 79                  | 963,306  | CHECK          |                     |           |                  | 9-Jun-08  | 26                      | 2,049                | 16-Jun-08    | 7            | 552                   |
| 3,876    | HAGEMEYER NORTH AMERICA INC          | 22-May-08    | 60             | 60                  | 964,976  | CHECK          |                     |           |                  | 16-Jun-08 | 25                      | 1,494                | 23-Jun-08    | 7            | 418                   |
| 3,877    | HAGEMEYER NORTH AMERICA INC          | 21-May-08    | 339            | 339                 | 964,976  | CHECK          |                     |           |                  | 16-Jun-08 | 26                      | 8,806                | 23-Jun-08    | 7            | 2,371                 |
| 3,878    | HAGEMEYER NORTH AMERICA INC          | 23-May-08    | 42             | 42                  | 965,302  | CHECK          |                     |           |                  | 17-Jun-08 | 25                      | 1,049                | 24-Jun-08    | 7            | 294                   |
| 3,879    | HAGEMEYER NORTH AMERICA INC          | 23-May-08    | 377            | 377                 | 965,302  | CHECK          |                     |           |                  | 17-Jun-08 | 25                      | 9,418                | 24-Jun-08    | 7            | 2,637                 |
| 3,880    | HAGEMEYER NORTH AMERICA INC          | 4-Jun-08     | 13             | 13                  | 968,383  | CHECK          |                     |           |                  | 30-Jun-08 | 26                      | 342                  | 7-Jul-08     | 7            | 92                    |
| 3,881    | HAMBLEEN COUNTY                      | 8-Jan-08     | 10             | 10                  | 960,072  | CHECK          |                     |           |                  | 27-May-08 | 140                     | 1,421                | 20-Jun-08    | 24           | 244                   |
| 3,882    | HAMBLEEN COUNTY                      | 9-Jan-08     | 10             | 10                  | 960,072  | CHECK          |                     |           |                  | 27-May-08 | 139                     | 1,362                | 20-Jun-08    | 24           | 235                   |
| 3,883    | HAMBLEEN COUNTY                      | 17-Jan-08    | 13             | 13                  | 960,072  | CHECK          |                     |           |                  | 27-May-08 | 131                     | 1,651                | 20-Jun-08    | 24           | 302                   |
| 3,884    | HANKINS PROPERTIES                   | 1-Apr-08     | 2,000.00       | 2,000               | 43,633   | Direct Deposit |                     |           |                  | 1-Apr-08  | -                       | 0                    | 2-Apr-08     | 1            | 2,000                 |
| 3,885    | HANKINS PROPERTIES                   | 1-May-08     | 2,000.00       | 2,000               | 44,943   | Direct Deposit |                     |           |                  | 1-May-08  | -                       | 0                    | 2-May-08     | 1            | 2,000                 |
| 3,886    | HANKINS PROPERTIES                   | 1-Jun-08     | 2,000.00       | 2,000               | 46,164   | Direct Deposit |                     |           |                  | 2-Jun-08  | 1                       | 2,000                | 2-Jun-08     | 0            | -                     |
| 3,887    | HARVEY ALBERTA                       | 15-Apr-08    | 200            | 200                 | 951,128  | CHECK          |                     |           |                  | 17-Apr-08 | 2                       | 400                  | 24-Apr-08    | 7            | 1,400                 |
| 3,888    | HASLER FINANCIAL SERVICES LLC        | 9-Mar-08     | 262            | 262                 | 947,650  | CHECK          |                     |           |                  | 3-Apr-08  | 25                      | 6,555                | 10-Apr-08    | 7            | 1,835                 |
| 3,889    | HEATH CONSULTANTS INC                | 24-Apr-08    | 151            | 151                 | 963,701  | CHECK          |                     |           |                  | 10-Jun-08 | 47                      | 7,118                | 17-Jun-08    | 7            | 1,060                 |
| 3,890    | HEATH CONSULTANTS INC                | 21-Apr-08    | 1,477.14       | 1,477               | 964,980  | CHECK          |                     |           |                  | 16-Jun-08 | 56                      | 82,720               | 20-Jun-08    | 4            | 5,909                 |
| 3,891    | HEATH CONSULTANTS INC                | 21-Apr-08    | 688            | 688                 | 964,980  | CHECK          |                     |           |                  | 16-Jun-08 | 56                      | 38,515               | 20-Jun-08    | 4            | 2,751                 |
| 3,892    | HEATH CONSULTANTS INC                | 30-May-08    | 129            | 129                 | 966,830  | CHECK          |                     |           |                  | 24-Jun-08 | 25                      | 3,236                | 1-Jul-08     | 7            | 906                   |
| 3,893    | HOLSTON ELECTRIC COOPERATIVE INC     | 15-Apr-08    | 19             | 19                  | 951,648  | CHECK          | 15-Mar-08           | 15-Apr-08 | 03/30/08         | 21-Apr-08 | 22                      | 417                  | 30-Apr-08    | 9            | 170                   |
| 3,894    | HOLSTON ELECTRIC COOPERATIVE INC     | 19-May-08    | 19             | 19                  | 960,945  | CHECK          | 19-Apr-08           | 19-May-08 | 05/04/08         | 28-May-08 | 24                      | 466                  | 9-Jun-08     | 12           | 233                   |
| 3,895    | HOLSTON ELECTRIC COOPERATIVE INC     | 16-Jun-08    | 19             | 19                  | 966,133  | CHECK          | 16-May-08           | 16-Jun-08 | 05/31/08         | 20-Jun-08 | 20                      | 377                  | 27-Jun-08    | 7            | 132                   |
| 3,896    | HOLSTON GASES INC                    | 31-Mar-08    | 109            | 109                 | 952,775  | CHECK          |                     |           |                  | 25-Apr-08 | 25                      | 2,714                | 5-May-08     | 10           | 1,086                 |
| 3,897    | HOLSTON GASES INC                    | 31-Mar-08    | 21             | 21                  | 952,775  | CHECK          |                     |           |                  | 25-Apr-08 | 25                      | 535                  | 5-May-08     | 10           | 214                   |
| 3,898    | HOLSTON GASES INC                    | 30-Apr-08    | 21             | 21                  | 960,085  | CHECK          |                     |           |                  | 27-May-08 | 27                      | 578                  | 5-Jun-08     | 9            | 193                   |
| 3,899    | HOLSTON GASES INC                    | 30-Apr-08    | 109            | 109                 | 960,085  | CHECK          |                     |           |                  | 27-May-08 | 27                      | 2,931                | 5-Jun-08     | 9            | 977                   |
| 3,900    | HOLSTON GASES INC                    | 1-May-08     | 109            | 109                 | 963,321  | CHECK          |                     |           |                  | 9-Jun-08  | 39                      | 4,234                | 16-Jun-08    | 7            | 760                   |
| 3,901    | HOLSTON GASES INC                    | 1-May-08     | 32             | 32                  | 964,607  | CHECK          |                     |           |                  | 13-Jun-08 | 43                      | 1,388                | 23-Jun-08    | 10           | 323                   |
| 3,902    | HOME BUILDERS ASSN OF KINGSFORT      | 13-Jun-08    | 260            | 260                 | 964,983  | CHECK          |                     |           |                  | 16-Jun-08 | 3                       | 780                  | 23-Jun-08    | 7            | 1,820                 |
| 3,903    | HOME BUILDERS ASSOCIATION            | 1-Apr-08     | 1,500.00       | 1,500               | 948,929  | CHECK          |                     |           |                  | 9-Apr-08  | 8                       | 12,000               | 16-Apr-08    | 7            | 10,500                |
| 3,904    | HOME BUILDERS PUBLISHING COMPANY INC | 1-Jun-08     | 1,795.00       | 1,795               | 966,511  | CHECK          |                     |           |                  | 23-Jun-08 | 22                      | 39,490               | 27-Jun-08    | 4            | 7,180                 |
| 3,905    | HORNS LAWN CARE                      | 2-Apr-08     | 90             | 90                  | 948,218  | CHECK          |                     |           |                  | 7-Apr-08  | 5                       | 450                  | 16-Apr-08    | 9            | 810                   |
| 3,906    | HORNS LAWN CARE                      | 18-Apr-08    | 90             | 90                  | 951,967  | CHECK          |                     |           |                  | 22-Apr-08 | 4                       | 360                  | 6-May-08     | 14           | 1,260                 |
| 3,907    | HORNS LAWN CARE                      | 25-Apr-08    | 90             | 90                  | 955,134  | CHECK          |                     |           |                  | 5-May-08  | 10                      | 900                  | 14-May-08    | 9            | 810                   |
| 3,908    | HORNS LAWN CARE                      | 23-May-08    | 135            | 135                 | 960,947  | CHECK          |                     |           |                  | 28-May-08 | 5                       | 675                  | 9-Jun-08     | 12           | 1,620                 |
| 3,909    | HORNS LAWN CARE                      | 1-Jun-08     | 45             | 45                  | 962,779  | CHECK          |                     |           |                  | 5-Jun-08  | 4                       | 180                  | 13-Jun-08    | 8            | 360                   |
| 3,910    | HORNS LAWN CARE                      | 13-Jun-08    | 90             | 90                  | 966,135  | CHECK          |                     |           |                  | 20-Jun-08 | 7                       | 630                  | 8-Jul-08     | 18           | 1,620                 |
| 3,911    | HUNT FRED B JR                       | 1-Apr-08     | 2,500.00       | 2,083               | 947,077  | CHECK          |                     |           |                  | 1-Apr-08  | -                       | 0                    | 7-Apr-08     | 6            | 12,500                |
| 3,912    | HUNT FRED B JR                       | 1-May-08     | 2,500.00       | 2,083               | 954,548  | CHECK          |                     |           |                  | 1-May-08  | -                       | 0                    | 6-May-08     | 5            | 10,416                |
| 3,913    | HUNT FRED B JR                       | 1-Jun-08     | 2,500.00       | 2,083               | 961,794  | CHECK          |                     |           |                  | 2-Jun-08  | 1                       | 2,083                | 9-Jun-08     | 7            | 14,583                |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag           | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-----------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j or b</i> | <i>m = f/d</i>       |              |              |                       |
| 3,914    | Hay, Kenny A                          | 11-Jun-08    | 477            | 382                 | 46,699   | Direct Deposit |                     |           |                  | 13-Jun-08 | 2                     | 764                  | 16-Jun-08    | 3            | 1,146                 |
| 3,915    | Hendrix, Eileen                       | 20-Jun-08    | 175            | 127                 | 47,123   | Direct Deposit |                     |           |                  | 24-Jun-08 | 4                     | 506                  | 24-Jun-08    | 0            | -                     |
| 3,916    | Hercules, Brian D                     | 19-Jun-08    | 4,492.63       | 560                 | 47,010   | Direct Deposit |                     |           |                  | 20-Jun-08 | 1                     | 560                  | 20-Jun-08    | 0            | -                     |
| 3,917    | Hood, Linda M                         | 11-Apr-08    | 1,979.34       | 1,261               | 44,202   | Direct Deposit |                     |           |                  | 15-Apr-08 | 4                     | 5,044                | 18-Apr-08    | 3            | 3,783                 |
| 3,918    | Hood, Linda M                         | 12-May-08    | 1,865.79       | 44                  | 45,419   | Direct Deposit |                     |           |                  | 13-May-08 | 1                     | 44                   | 14-May-08    | 1            | 44                    |
| 3,919    | Hood, Linda M                         | 18-Jun-08    | 351            | 8                   | 46,923   | Direct Deposit |                     |           |                  | 19-Jun-08 | 1                     | 8                    | 19-Jun-08    | 0            | -                     |
| 3,920    | INDUSTRIAL TRAINING SERVICES INC      | 25-Apr-08    | 336            | 112                 | 938,857  | CHECK          |                     |           |                  | 20-May-08 | 25                    | 2,803                | 30-May-08    | 10           | 1,121                 |
| 3,921    | IVENS CONSTRUCTION INC                | 1-Apr-08     | 2,333.00       | 2,333               | 947,085  | CHECK          |                     |           |                  | 1-Apr-08  | -                     | 0                    | 7-Apr-08     | 6            | 13,998                |
| 3,922    | IVENS CONSTRUCTION INC                | 1-May-08     | 2,333.00       | 2,333               | 954,550  | CHECK          |                     |           |                  | 1-May-08  | -                     | 0                    | 7-May-08     | 6            | 13,998                |
| 3,923    | IVENS CONSTRUCTION INC                | 1-Jun-08     | 2,333.00       | 2,333               | 961,804  | CHECK          |                     |           |                  | 2-Jun-08  | 1                     | 2,333                | 9-Jun-08     | 7            | 16,331                |
| 3,924    | JACKSON ENERGY AUTHORITY              | 22-May-08    | 104            | 104                 | 961,450  | CHECK          |                     |           |                  | 30-May-08 | 8                     | 832                  | 16-Jun-08    | 17           | 1,768                 |
| 3,925    | JAN PRO CLEANING SERVICES             | 1-Apr-08     | 325            | 325                 | 949,787  | CHECK          |                     |           |                  | 14-Apr-08 | 13                    | 4,225                | 2-May-08     | 18           | 5,850                 |
| 3,926    | JAN PRO CLEANING SERVICES             | 1-May-08     | 325            | 325                 | 956,317  | CHECK          |                     |           |                  | 9-May-08  | 8                     | 2,600                | 27-May-08    | 18           | 5,850                 |
| 3,927    | JAN PRO CLEANING SERVICES             | 1-Jun-08     | 325            | 325                 | 964,053  | CHECK          |                     |           |                  | 11-Jun-08 | 10                    | 3,250                | 20-Jun-08    | 9            | 2,925                 |
| 3,928    | JJ KELLER AND ASSOCIATES INC          | 28-Apr-08    | 610            | 610                 | 964,327  | CHECK          |                     |           |                  | 12-Jun-08 | 45                    | 27,429               | 23-Jun-08    | 11           | 6,705                 |
| 3,929    | JOHNSON CITY AREA HOME BUILDERS ASSOC | 27-Mar-08    | 320            | 320                 | 947,421  | CHECK          |                     |           |                  | 2-Apr-08  | 6                     | 1,920                | 10-Apr-08    | 8            | 2,560                 |
| 3,930    | JOHNSON CITY POWER BOARD              | 11-Mar-08    | 46             | 46                  | 948,634  | CHECK          | 11-Feb-08           | 11-Mar-08 | 02/25/08         | 8-Apr-08  | 43                    | 1,964                | 15-Apr-08    | 7            | 320                   |
| 3,931    | JOHNSON CITY POWER BOARD              | 11-Mar-08    | 35             | 35                  | 948,634  | CHECK          | 11-Feb-08           | 11-Mar-08 | 02/25/08         | 8-Apr-08  | 43                    | 1,498                | 15-Apr-08    | 7            | 244                   |
| 3,932    | JOHNSON CITY POWER BOARD              | 19-Mar-08    | 39             | 39                  | 950,891  | CHECK          | 19-Feb-08           | 19-Mar-08 | 03/04/08         | 16-Apr-08 | 43                    | 1,688                | 22-Apr-08    | 6            | 236                   |
| 3,933    | JOHNSON CITY POWER BOARD              | 20-Mar-08    | 9              | 9                   | 950,891  | CHECK          | 20-Feb-08           | 20-Mar-08 | 03/05/08         | 16-Apr-08 | 42                    | 378                  | 22-Apr-08    | 6            | 54                    |
| 3,934    | JOHNSON CITY POWER BOARD              | 19-Mar-08    | 27             | 27                  | 950,891  | CHECK          | 19-Feb-08           | 19-Mar-08 | 03/04/08         | 16-Apr-08 | 43                    | 1,163                | 22-Apr-08    | 6            | 162                   |
| 3,935    | JOHNSON CITY POWER BOARD              | 20-Mar-08    | 26             | 26                  | 950,891  | CHECK          | 20-Feb-08           | 20-Mar-08 | 03/05/08         | 16-Apr-08 | 42                    | 1,091                | 22-Apr-08    | 6            | 156                   |
| 3,936    | JOHNSON CITY POWER BOARD              | 24-Mar-08    | 58             | 58                  | 951,669  | CHECK          | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 21-Apr-08 | 43                    | 2,491                | 29-Apr-08    | 8            | 463                   |
| 3,937    | JOHNSON CITY POWER BOARD              | 24-Mar-08    | 27             | 27                  | 951,669  | CHECK          | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 21-Apr-08 | 43                    | 1,159                | 29-Apr-08    | 8            | 216                   |
| 3,938    | JOHNSON CITY POWER BOARD              | 26-Mar-08    | 40             | 40                  | 952,258  | CHECK          | 26-Feb-08           | 26-Mar-08 | 03/11/08         | 23-Apr-08 | 43                    | 1,720                | 29-Apr-08    | 6            | 240                   |
| 3,939    | JOHNSON CITY POWER BOARD              | 1-Apr-08     | 28             | 28                  | 953,163  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 28-Apr-08 | 43                    | 1,208                | 5-May-08     | 7            | 197                   |
| 3,940    | JOHNSON CITY POWER BOARD              | 1-Apr-08     | 20             | 20                  | 953,163  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 28-Apr-08 | 43                    | 858                  | 5-May-08     | 7            | 140                   |
| 3,941    | JOHNSON CITY POWER BOARD              | 4-Apr-08     | 25             | 25                  | 954,206  | CHECK          | 4-Mar-08            | 4-Apr-08  | 03/19/08         | 30-Apr-08 | 42                    | 1,047                | 6-May-08     | 6            | 150                   |
| 3,942    | JOHNSON CITY POWER BOARD              | 4-Apr-08     | 24             | 24                  | 954,206  | CHECK          | 4-Mar-08            | 4-Apr-08  | 03/19/08         | 30-Apr-08 | 42                    | 1,028                | 6-May-08     | 6            | 147                   |
| 3,943    | JOHNSON CITY POWER BOARD              | 10-Apr-08    | 36             | 36                  | 958,139  | CHECK          | 10-Mar-08           | 10-Apr-08 | 03/25/08         | 16-May-08 | 52                    | 1,861                | 27-May-08    | 11           | 394                   |
| 3,944    | JOHNSON CITY POWER BOARD              | 10-Apr-08    | 49             | 49                  | 958,139  | CHECK          | 10-Mar-08           | 10-Apr-08 | 03/25/08         | 16-May-08 | 52                    | 2,532                | 27-May-08    | 11           | 536                   |
| 3,945    | JOHNSON CITY POWER BOARD              | 18-Apr-08    | 27             | 27                  | 959,184  | CHECK          | 18-Mar-08           | 18-Apr-08 | 04/02/08         | 21-May-08 | 49                    | 1,330                | 28-May-08    | 7            | 190                   |
| 3,946    | JOHNSON CITY POWER BOARD              | 21-Apr-08    | 28             | 28                  | 959,184  | CHECK          | 21-Mar-08           | 21-Apr-08 | 04/05/08         | 21-May-08 | 46                    | 1,303                | 28-May-08    | 7            | 198                   |
| 3,947    | JOHNSON CITY POWER BOARD              | 21-Apr-08    | 40             | 40                  | 959,184  | CHECK          | 21-Mar-08           | 21-Apr-08 | 04/05/08         | 21-May-08 | 46                    | 1,863                | 28-May-08    | 7            | 283                   |
| 3,948    | JOHNSON CITY POWER BOARD              | 22-Apr-08    | 30             | 30                  | 959,184  | CHECK          | 22-Mar-08           | 22-Apr-08 | 04/06/08         | 21-May-08 | 45                    | 1,334                | 28-May-08    | 7            | 208                   |
| 3,949    | JOHNSON CITY POWER BOARD              | 18-Apr-08    | 41             | 41                  | 959,184  | CHECK          | 18-Mar-08           | 18-Apr-08 | 04/02/08         | 21-May-08 | 49                    | 1,988                | 28-May-08    | 7            | 284                   |
| 3,950    | JOHNSON CITY POWER BOARD              | 24-Apr-08    | 40             | 40                  | 959,724  | CHECK          | 24-Mar-08           | 24-Apr-08 | 04/08/08         | 23-May-08 | 45                    | 1,800                | 2-Jun-08     | 10           | 400                   |
| 3,951    | JOHNSON CITY POWER BOARD              | 30-Apr-08    | 19             | 19                  | 961,452  | CHECK          | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 30-May-08 | 45                    | 860                  | 6-Jun-08     | 7            | 134                   |
| 3,952    | JOHNSON CITY POWER BOARD              | 30-Apr-08    | 28             | 28                  | 961,452  | CHECK          | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 30-May-08 | 45                    | 1,251                | 6-Jun-08     | 7            | 195                   |
| 3,953    | JOHNSON CITY POWER BOARD              | 29-May-08    | 25             | 25                  | 961,452  | CHECK          | 29-Apr-08           | 29-May-08 | 05/14/08         | 30-May-08 | 16                    | 404                  | 6-Jun-08     | 7            | 177                   |
| 3,954    | JOHNSON CITY POWER BOARD              | 9-May-08     | 48             | 48                  | 963,717  | CHECK          | 9-Apr-08            | 9-May-08  | 04/24/08         | 10-Jun-08 | 47                    | 2,266                | 17-Jun-08    | 7            | 337                   |
| 3,955    | JOHNSON CITY POWER BOARD              | 9-May-08     | 36             | 36                  | 963,717  | CHECK          | 9-Apr-08            | 9-May-08  | 04/24/08         | 10-Jun-08 | 47                    | 1,682                | 17-Jun-08    | 7            | 250                   |
| 3,956    | JOHNSON CITY POWER BOARD              | 20-May-08    | 28             | 28                  | 965,614  | CHECK          | 20-Apr-08           | 20-May-08 | 05/05/08         | 18-Jun-08 | 44                    | 1,217                | 24-Jun-08    | 6            | 166                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                         | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                |              |                |                     |          |                |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                                | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 3,957    | JOHNSON CITY POWER BOARD       | 21-May-08    | 30             | 30                  | 965,614  | CHECK          | 21-Apr-08           | 21-May-08         | 05/06/08         | 18-Jun-08 | 43                      | 1,284                | 24-Jun-08    | 6            | 179                   |
| 3,958    | JOHNSON CITY POWER BOARD       | 19-May-08    | 42             | 42                  | 965,614  | CHECK          | 19-Apr-08           | 19-May-08         | 05/04/08         | 18-Jun-08 | 45                      | 1,869                | 24-Jun-08    | 6            | 249                   |
| 3,959    | JOHNSON CITY POWER BOARD       | 19-May-08    | 27             | 27                  | 965,614  | CHECK          | 19-Apr-08           | 19-May-08         | 05/04/08         | 18-Jun-08 | 45                      | 1,217                | 24-Jun-08    | 6            | 162                   |
| 3,960    | JOHNSON CITY POWER BOARD       | 20-May-08    | 38             | 38                  | 965,614  | CHECK          | 20-Apr-08           | 20-May-08         | 05/05/08         | 18-Jun-08 | 44                      | 1,657                | 24-Jun-08    | 6            | 226                   |
| 3,961    | JOHNSON CITY POWER BOARD       | 21-May-08    | 27             | 27                  | 965,614  | CHECK          | 21-Apr-08           | 21-May-08         | 05/06/08         | 18-Jun-08 | 43                      | 1,155                | 24-Jun-08    | 6            | 161                   |
| 3,962    | JOHNSON CITY POWER BOARD       | 30-May-08    | 28             | 28                  | 967,130  | CHECK          | 30-Apr-08           | 30-May-08         | 05/15/08         | 25-Jun-08 | 41                      | 1,136                | 2-Jul-08     | 7            | 194                   |
| 3,963    | JOHNSON CITY POWER BOARD       | 30-May-08    | 19             | 19                  | 967,130  | CHECK          | 30-Apr-08           | 30-May-08         | 05/15/08         | 25-Jun-08 | 41                      | 776                  | 2-Jul-08     | 7            | 132                   |
| 3,964    | JOHNSON CITY POWER BOARD       | 4-Jun-08     | 25             | 25                  | 967,661  | CHECK          | 4-May-08            | 4-Jun-08          | 05/19/08         | 27-Jun-08 | 39                      | 991                  | 7-Jul-08     | 10           | 254                   |
| 3,965    | JOHNSON CITY POWER BOARD       | 4-Jun-08     | 24             | 24                  | 967,661  | CHECK          | 4-May-08            | 4-Jun-08          | 05/19/08         | 27-Jun-08 | 39                      | 918                  | 7-Jul-08     | 10           | 235                   |
| 3,966    | JOHNSON CITY PRESS             | 20-May-08    | 76             | 76                  | 963,718  | CHECK          | 29-Feb-08           | 31-Mar-08         | 03/15/08         | 10-Jun-08 | 21                      | 1,595                | 18-Jun-08    | 8            | 608                   |
| 3,967    | JOHNSON CITY UTILITY SYSTEM    | 31-Mar-08    | 152            | 152                 | 948,940  | CHECK          | 28-Feb-08           | 28-Mar-08         | 03/13/08         | 9-Apr-08  | 25                      | 3,806                | 18-Apr-08    | 9            | 1,370                 |
| 3,968    | JOHNSON CITY UTILITY SYSTEM    | 28-Mar-08    | 7              | 7                   | 948,940  | CHECK          | 29-Mar-08           | 29-Apr-08         | 04/13/08         | 9-Apr-08  | 27                      | 187                  | 18-Apr-08    | 9            | 62                    |
| 3,969    | JOHNSON CITY UTILITY SYSTEM    | 29-Apr-08    | 142            | 142                 | 955,150  | CHECK          | 28-Mar-08           | 28-Apr-08         | 04/12/08         | 5-May-08  | 22                      | 3,126                | 14-May-08    | 9            | 1,279                 |
| 3,970    | JOHNSON CITY UTILITY SYSTEM    | 28-Apr-08    | 6              | 6                   | 955,449  | CHECK          | 23-Apr-08           | 23-May-08         | 05/08/08         | 6-May-08  | 24                      | 153                  | 16-May-08    | 10           | 64                    |
| 3,971    | JOHNSON CITY UTILITY SYSTEM    | 23-May-08    | 144            | 144                 | 962,530  | CHECK          | 3-May-08            | 3-Jun-08          | 05/18/08         | 4-Jun-08  | 27                      | 3,881                | 12-Jun-08    | 8            | 1,150                 |
| 3,972    | JOHNSON CITY UTILITY SYSTEM    | 3-Jun-08     | 7              | 7                   | 963,342  | CHECK          | 1-Mar-08            | 1-Apr-08          | 03/16/08         | 9-Apr-08  | 24                      | 7,354                | 18-Apr-08    | 9            | 2,758                 |
| 3,973    | KIWANIS CLUB                   | 1-Apr-08     | 306            | 306                 | 948,948  | CHECK          | 18-Apr-08           | 18-May-08         | 18-Apr-08        | 18-Apr-08 | 59                      | 7,257                | 1-May-08     | 13           | 1,599                 |
| 3,974    | KIWANIS CLUB                   | 19-Feb-08    | 123            | 123                 | 951,356  | CHECK          | 18-Apr-08           | 18-May-08         | 18-Apr-08        | 18-Apr-08 | 17                      | 1,955                | 1-May-08     | 13           | 1,495                 |
| 3,975    | KIWANIS CLUB                   | 1-Apr-08     | 115            | 115                 | 951,356  | CHECK          | 18-Apr-08           | 18-May-08         | 18-Apr-08        | 18-Apr-08 | 17                      | 1,955                | 1-May-08     | 13           | 1,495                 |
| 3,976    | KIWANIS CLUB                   | 1-Apr-08     | 115            | 115                 | 951,356  | CHECK          | 23-Apr-08           | 23-May-08         | 05/08/08         | 23-Apr-08 | 8                       | 1,200                | 19-May-08    | 26           | 3,900                 |
| 3,977    | KIWANIS CLUB                   | 15-Apr-08    | 150            | 150                 | 952,120  | CHECK          | 3-May-08            | 3-Jun-08          | 05/18/08         | 12-May-08 | 10                      | 312                  | 19-May-08    | 7            | 218                   |
| 3,978    | KNOXVILLE NEWS SENTINEL CO THE | 2-May-08     | 31             | 31                  | 956,687  | CHECK          | 18-Jun-08           | 18-Jul-08         | 18-Jun-08        | 18-Jun-08 | 9                       | 816                  | 2-Jul-08     | 14           | 1,270                 |
| 3,979    | LAMBERTS CAFE                  | 9-Jun-08     | 272            | 272                 | 965,623  | CHECK          | 9-Apr-08            | 9-May-08          | 09/04/08         | 9-Apr-08  | 8                       | 7,200                | 16-Apr-08    | 7            | 6,300                 |
| 3,980    | LANE WILLIAM K III ATTORNEY    | 1-Apr-08     | 900            | 900                 | 948,957  | CHECK          | 9-Apr-08            | 9-May-08          | 09/04/08         | 9-Apr-08  | 8                       | 3,600                | 16-Apr-08    | 7            | 3,150                 |
| 3,981    | LANE WILLIAM K III ATTORNEY    | 1-Apr-08     | 450            | 450                 | 948,957  | CHECK          | 11-Apr-08           | 11-May-08         | 11-Apr-08        | 11-Apr-08 | 10                      | 6,500                | 21-Apr-08    | 10           | 6,500                 |
| 3,982    | LANE WILLIAM K III ATTORNEY    | 1-Apr-08     | 650            | 650                 | 949,466  | CHECK          | 14-May-08           | 14-Jun-08         | 14-May-08        | 14-May-08 | 13                      | 32,045               | 21-May-08    | 7            | 17,255                |
| 3,983    | LANE WILLIAM K III ATTORNEY    | 1-May-08     | 2,465.00       | 2,465               | 957,649  | CHECK          | 19-May-08           | 19-Jun-08         | 19-May-08        | 19-May-08 | 18                      | 7,776                | 2-Jun-08     | 14           | 6,048                 |
| 3,984    | LANE WILLIAM K III ATTORNEY    | 1-Jun-08     | 432            | 432                 | 958,525  | CHECK          | 16-Jun-08           | 16-Jul-08         | 16-Jun-08        | 16-Jun-08 | 15                      | 6,000                | 23-Jun-08    | 7            | 2,800                 |
| 3,985    | LANE WILLIAM K III ATTORNEY    | 1-Jun-08     | 400            | 400                 | 965,013  | CHECK          | 19-Jun-08           | 19-Jul-08         | 19-Jun-08        | 19-Jun-08 | 18                      | 4,104                | 30-Jun-08    | 11           | 2,508                 |
| 3,986    | LANE WILLIAM K III ATTORNEY    | 1-Jun-08     | 228            | 228                 | 965,862  | CHECK          | 12-May-08           | 12-Jun-08         | 12-May-08        | 12-May-08 | 26                      | 1,861                | 22-May-08    | 10           | 716                   |
| 3,987    | LEBLEU BOTTLED WATER INC       | 16-Apr-08    | 72             | 72                  | 956,698  | CHECK          | 9-Jun-08            | 9-Jul-08          | 9-Jun-08         | 9-Jun-08  | 26                      | 765                  | 20-Jun-08    | 11           | 324                   |
| 3,988    | LEBLEU BOTTLED WATER INC       | 14-May-08    | 29             | 29                  | 963,358  | CHECK          | 3-Apr-08            | 3-May-08          | 3-Apr-08         | 3-Apr-08  | 2                       | 799                  | 4-Apr-08     | 1            | 399                   |
| 3,989    | Lucas, Kenneth                 | 1-Apr-08     | 1,347.73       | 399                 | 43,782   | Direct Deposit | 25-Apr-08           | 25-May-08         | 25-Apr-08        | 25-Apr-08 | 2                       | 1,037                | 28-Apr-08    | 3            | 1,556                 |
| 3,990    | Lucas, Kenneth                 | 23-Apr-08    | 1,965.81       | 519                 | 44,657   | Direct Deposit | 13-May-08           | 13-Jun-08         | 13-May-08        | 13-May-08 | 6                       | 1,154                | 14-May-08    | 1            | 192                   |
| 3,991    | Lucas, Kenneth                 | 7-May-08     | 641            | 192                 | 45,425   | Direct Deposit | 27-May-08           | 27-Jun-08         | 27-May-08        | 27-May-08 | 4                       | 734                  | 27-May-08    | 0            | -                     |
| 3,992    | Lucas, Kenneth                 | 23-May-08    | 869            | 184                 | 45,919   | Direct Deposit | 3-Jun-08            | 3-Jul-08          | 3-Jun-08         | 3-Jun-08  | 4                       | 1,337                | 3-Jun-08     | 0            | -                     |
| 3,993    | Lucas, Kenneth                 | 30-May-08    | 1,114.45       | 334                 | 46,279   | Direct Deposit | 3-Apr-08            | 3-May-08          | 3-Apr-08         | 3-Apr-08  | 22                      | 32,584               | 10-Apr-08    | 7            | 10,368                |
| 3,994    | MANPOWER INC                   | 12-Mar-08    | 1,481.09       | 1,481               | 947,681  | CHECK          | 14-Apr-08           | 14-May-08         | 14-Apr-08        | 14-Apr-08 | 19                      | 22,654               | 18-Apr-08    | 4            | 4,769                 |
| 3,995    | MANPOWER INC                   | 26-Mar-08    | 1,192.32       | 1,192               | 949,826  | CHECK          | 14-Apr-08           | 14-May-08         | 14-Apr-08        | 14-Apr-08 | 12                      | 17,885               | 18-Apr-08    | 4            | 5,962                 |
| 3,996    | MANPOWER INC                   | 2-Apr-08     | 1,490.40       | 1,490               | 949,826  | CHECK          | 29-Apr-08           | 29-May-08         | 29-Apr-08        | 29-Apr-08 | 20                      | 29,808               | 6-May-08     | 7            | 10,433                |
| 3,997    | MANPOWER INC                   | 9-Apr-08     | 1,490.40       | 1,490               | 953,915  | CHECK          | 29-Apr-08           | 29-May-08         | 29-Apr-08        | 29-Apr-08 | 13                      | 19,375               | 6-May-08     | 7            | 10,433                |
| 3,998    | MANPOWER INC                   | 16-Apr-08    | 1,490.40       | 1,490               | 953,915  | CHECK          | 5-May-08            | 5-Jun-08          | 5-May-08         | 5-May-08  | 12                      | 8,942                | 13-May-08    | 8            | 5,962                 |
| 3,999    | MANPOWER INC                   | 23-Apr-08    | 745            | 745                 | 955,171  | CHECK          |                     |                   |                  |           |                         |                      |              |              |                       |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division | 083 Amount | Check # | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag      | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|----------|------------|---------|--------------|---------------------|-----------|------------------|-----------|------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |              |                |          |            |         |              |                     |           |                  |           |                  |                      |              |              |                       |
| 4,000    | MANPOWER INC                         | 4-Apr-08     | 2,235.60       | 2,236    | 938,887    | CHECK   |              |                     |           | f                | k         | i = k - (f or b) | m = (f or d)         | 29-May-08    | 9            | 20,120                |
| 4,001    | MANPOWER INC                         | 7-May-08     | 1,490.40       | 1,490    | 938,887    | CHECK   |              |                     |           |                  | 20-May-08 | 46               | 102,838              | 29-May-08    | 9            | 13,414                |
| 4,002    | MANPOWER INC                         | 15-May-08    | 1,490.40       | 1,490    | 961,247    | CHECK   |              |                     |           |                  | 29-May-08 | 13               | 19,375               | 5-Jun-08     | 7            | 10,433                |
| 4,003    | MANPOWER INC                         | 21-May-08    | 1,490.40       | 1,490    | 962,536    | CHECK   |              |                     |           |                  | 4-Jun-08  | 14               | 20,866               | 12-Jun-08    | 8            | 11,923                |
| 4,004    | MANPOWER INC                         | 11-Jun-08    | 1,490.40       | 1,490    | 966,163    | CHECK   |              |                     |           |                  | 20-Jun-08 | 9                | 13,414               | 26-Jun-08    | 6            | 8,942                 |
| 4,005    | MANPOWER INC                         | 19-Jun-08    | 1,490.40       | 1,490    | 966,163    | CHECK   |              |                     |           |                  | 20-Jun-08 | 93               | 138,607              | 26-Jun-08    | 6            | 8,942                 |
| 4,006    | MARKET EDGE                          | 2-Apr-08     | 72             | 72       | 950,587    | CHECK   |              |                     |           |                  | 15-Apr-08 | 13               | 938                  | 2-May-08     | 17           | 1,227                 |
| 4,007    | MARTIN DONNA                         | 1-Apr-08     | 425            | 425      | 947,916    | CHECK   |              |                     |           |                  | 4-Apr-08  | 3                | 1,275                | 14-Apr-08    | 10           | 4,250                 |
| 4,008    | MARTIN DONNA                         | 1-May-08     | 425            | 425      | 955,172    | CHECK   |              |                     |           |                  | 5-May-08  | 4                | 1,700                | 19-May-08    | 14           | 5,950                 |
| 4,009    | MARTIN DONNA                         | 2-Jun-08     | 425            | 425      | 963,749    | CHECK   |              |                     |           |                  | 10-Jun-08 | 8                | 3,400                | 18-Jun-08    | 8            | 3,400                 |
| 4,010    | MARYVILLE COLLEGE                    | 15-Apr-08    | 20             | 20       | 951,154    | CHECK   |              |                     |           |                  | 17-Apr-08 | 2                | 40                   | 8-May-08     | 21           | 420                   |
| 4,011    | MASTERCRAFT PRINTED PRODUCTS AND SER | 27-Mar-08    | 788            | 23       | 949,474    | CHECK   |              |                     |           |                  | 11-Apr-08 | 15               | 340                  | 17-Apr-08    | 6            | 136                   |
| 4,012    | MASTERCRAFT PRINTED PRODUCTS AND SER | 29-Apr-08    | 1,666.17       | 391      | 957,392    | CHECK   |              |                     |           |                  | 13-May-08 | 14               | 5,479                | 19-May-08    | 6            | 2,348                 |
| 4,013    | MASTERCRAFT PRINTED PRODUCTS AND SER | 29-May-08    | 758            | 14       | 965,338    | CHECK   |              |                     |           |                  | 17-Jun-08 | 19               | 272                  | 23-Jun-08    | 6            | 86                    |
| 4,014    | MATHESON TRI GAS                     | 18-Jun-08    | 374            | 374      | 968,428    | CHECK   |              |                     |           |                  | 30-Jun-08 | 12               | 4,488                | 9-Jul-08     | 9            | 3,366                 |
| 4,015    | MAURY ALLIANCE                       | 1-May-08     | 250            | 250      | 955,595    | CHECK   |              |                     |           |                  | 7-May-08  | 6                | 1,500                | 19-May-08    | 12           | 3,000                 |
| 4,016    | MAURY COUNTY HEALTH COUNCIL          | 1-Mar-08     | 250            | 250      | 947,126    | CHECK   |              |                     |           |                  | 1-May-08  | 31               | 7,750                | 18-Apr-08    | 17           | 4,250                 |
| 4,017    | MAURY COUNTY SOLID WASTE             | 31-Mar-08    | 59             | 59       | 950,590    | CHECK   |              |                     |           |                  | 15-Apr-08 | 15               | 889                  | 28-Apr-08    | 13           | 771                   |
| 4,018    | MCJUNKIN RED MAN CORPORATION         | 30-Apr-08    | 68,488.83      | 610      | 35,175     | WIRE    |              |                     |           |                  | 30-Apr-08 | -                | 0                    | 1-May-08     | 1            | 610                   |
| 4,019    | MCJUNKIN RED MAN CORPORATION         | 30-Apr-08    | 103,804.32     | 1,823    | 35,175     | WIRE    |              |                     |           |                  | 30-Apr-08 | -                | 0                    | 1-May-08     | 1            | 1,823                 |
| 4,020    | MCJUNKIN RED MAN CORPORATION         | 30-Apr-08    | 72,449.77      | 1,542    | 35,175     | WIRE    |              |                     |           |                  | 30-Apr-08 | -                | 0                    | 1-May-08     | 1            | 1,542                 |
| 4,021    | MCJUNKIN RED MAN CORPORATION         | 30-Apr-08    | 59,653.67      | 2,848    | 35,175     | WIRE    |              |                     |           |                  | 30-Apr-08 | -                | 0                    | 1-May-08     | 1            | 2,848                 |
| 4,022    | MCJUNKIN RED MAN CORPORATION         | 22-May-08    | 60,273.86      | 2,316    | 35,293     | WIRE    |              |                     |           |                  | 22-May-08 | -                | 0                    | 23-May-08    | 1            | 2,316                 |
| 4,023    | MCJUNKIN RED MAN CORPORATION         | 14-May-08    | 69,504.07      | 1,008    | 35,293     | WIRE    |              |                     |           |                  | 22-May-08 | 8                | 8,060                | 23-May-08    | 1            | 1,008                 |
| 4,024    | MCJUNKIN RED MAN CORPORATION         | 14-May-08    | 108,868.80     | 1,252    | 35,293     | WIRE    |              |                     |           |                  | 22-May-08 | 8                | 10,012               | 23-May-08    | 1            | 1,252                 |
| 4,025    | MCJUNKIN RED MAN CORPORATION         | 4-Jun-08     | 146,603.10     | 925      | 35,357     | WIRE    |              |                     |           |                  | 6-Jun-08  | 2                | 1,849                | 7-Jun-08     | 1            | 925                   |
| 4,026    | MCJUNKIN RED MAN CORPORATION         | 4-Jun-08     | 51,050.91      | 326      | 35,357     | WIRE    |              |                     |           |                  | 6-Jun-08  | 2                | 651                  | 7-Jun-08     | 1            | 326                   |
| 4,027    | MCJUNKIN RED MAN CORPORATION         | 19-Jun-08    | 73,595.74      | 500      | 35,542     | WIRE    |              |                     |           |                  | 27-Jun-08 | 8                | 4,001                | 28-Jun-08    | 1            | 500                   |
| 4,028    | MCJUNKIN RED MAN CORPORATION         | 30-Jun-08    | 95,208.93      | 419      | 35,542     | WIRE    |              |                     |           |                  | 30-Jun-08 | -                | 0                    | 1-Jul-08     | 1            | 419                   |
| 4,029    | MEDIA GENERAL TRICITIES              | 1-Jun-08     | 134            | 134      | 965,040    | CHECK   |              | 1-May-08            | 1-Jun-08  | 05/16/08         | 16-Jun-08 | 31               | 4,155                | 23-Jun-08    | 7            | 938                   |
| 4,030    | MERCURY INSTRUMENTS INC              | 12-May-08    | 1,212.46       | 1,212    | 963,033    | CHECK   |              |                     |           |                  | 6-Jun-08  | 25               | 30,312               | 13-Jun-08    | 7            | 8,487                 |
| 4,031    | MESSENGER NEWSPAPER                  | 1-Apr-08     | 88             | 88       | 953,196    | CHECK   |              |                     |           |                  | 28-Apr-08 | 27               | 2,376                | 5-May-08     | 7            | 616                   |
| 4,032    | MIDDLE TENNESSEE ELECTRIC            | 24-Mar-08    | 60             | 60       | 947,133    | CHECK   |              | 29-Feb-08           | 29-Mar-08 | 03/14/08         | 1-Apr-08  | 18               | 1,080                | 10-Apr-08    | 9            | 540                   |
| 4,033    | MIDDLE TENNESSEE ELECTRIC            | 24-Mar-08    | 14             | 14       | 947,134    | CHECK   |              | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 1-Apr-08  | 23               | 322                  | 14-Apr-08    | 13           | 182                   |
| 4,034    | MIDDLE TENNESSEE ELECTRIC            | 24-Mar-08    | 14             | 14       | 947,134    | CHECK   |              | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 1-Apr-08  | 23               | 322                  | 14-Apr-08    | 13           | 182                   |
| 4,035    | MIDDLE TENNESSEE ELECTRIC            | 25-Mar-08    | 68             | 68       | 947,453    | CHECK   |              | 25-Feb-08           | 25-Mar-08 | 03/10/08         | 2-Apr-08  | 23               | 1,557                | 10-Apr-08    | 8            | 542                   |
| 4,036    | MIDDLE TENNESSEE ELECTRIC            | 27-Mar-08    | 12             | 12       | 947,453    | CHECK   |              | 27-Feb-08           | 27-Mar-08 | 03/12/08         | 2-Apr-08  | 21               | 247                  | 10-Apr-08    | 8            | 94                    |
| 4,037    | MIDDLE TENNESSEE ELECTRIC            | 27-Mar-08    | 14             | 14       | 947,453    | CHECK   |              | 27-Feb-08           | 27-Mar-08 | 03/12/08         | 2-Apr-08  | 21               | 292                  | 10-Apr-08    | 8            | 111                   |
| 4,038    | MIDDLE TENNESSEE ELECTRIC            | 31-Mar-08    | 1,386.00       | 1,386    | 948,283    | CHECK   |              | 29-Feb-08           | 31-Mar-08 | 03/15/08         | 7-Apr-08  | 23               | 31,878               | 14-Apr-08    | 7            | 9,702                 |
| 4,039    | MIDDLE TENNESSEE ELECTRIC            | 31-Mar-08    | 27             | 27       | 950,919    | CHECK   |              | 29-Feb-08           | 31-Mar-08 | 03/15/08         | 16-Apr-08 | 32               | 864                  | 24-Apr-08    | 8            | 216                   |
| 4,040    | MIDDLE TENNESSEE ELECTRIC            | 8-Apr-08     | 26             | 26       | 950,919    | CHECK   |              | 8-Mar-08            | 8-Apr-08  | 03/23/08         | 16-Apr-08 | 24               | 634                  | 24-Apr-08    | 8            | 211                   |
| 4,041    | MIDDLE TENNESSEE ELECTRIC            | 10-Apr-08    | 20             | 20       | 951,161    | CHECK   |              | 10-Mar-08           | 10-Apr-08 | 03/25/08         | 17-Apr-08 | 23               | 460                  | 28-Apr-08    | 11           | 220                   |
| 4,042    | MIDDLE TENNESSEE ELECTRIC            | 22-Apr-08    | 78             | 78       | 954,236    | CHECK   |              | 22-Mar-08           | 22-Apr-08 | 04/06/08         | 30-Apr-08 | 24               | 1,864                | 8-May-08     | 8            | 621                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                           | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                  | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (l * d)</i>   |              |              |                       |
| 4,043    | MIDDLE TENNESSEE ELECTRIC        | 23-Apr-08    | 66             | 66                  | 954,236  | CHECK        | 23-Mar-08           | 23-Apr-08 | 04/07/08         | 30-Apr-08 | 23                      | 1,521                | 8-May-08     | 8            | 529                   |
| 4,044    | MIDDLE TENNESSEE ELECTRIC        | 22-Apr-08    | 18             | 18                  | 954,237  | CHECK        | 22-Mar-08           | 22-Apr-08 | 04/06/08         | 30-Apr-08 | 24                      | 432                  | 12-May-08    | 12           | 216                   |
| 4,045    | MIDDLE TENNESSEE ELECTRIC        | 28-Apr-08    | 12             | 12                  | 955,817  | CHECK        | 28-Mar-08           | 28-Apr-08 | 04/12/08         | 7-May-08  | 25                      | 303                  | 14-May-08    | 7            | 85                    |
| 4,046    | MIDDLE TENNESSEE ELECTRIC        | 28-Apr-08    | 18             | 18                  | 955,817  | CHECK        |                     |           |                  | 7-May-08  | 9                       | 160                  | 14-May-08    | 7            | 124                   |
| 4,047    | MIDDLE TENNESSEE ELECTRIC        | 29-Apr-08    | 1,561.00       | 1,561               | 955,817  | CHECK        | 29-Mar-08           | 29-Apr-08 | 04/13/08         | 7-May-08  | 24                      | 37,464               | 14-May-08    | 7            | 10,927                |
| 4,048    | MIDDLE TENNESSEE ELECTRIC        | 8-May-08     | 36             | 36                  | 957,900  | CHECK        | 8-Apr-08            | 8-May-08  | 04/23/08         | 15-May-08 | 22                      | 784                  | 22-May-08    | 7            | 249                   |
| 4,049    | MIDDLE TENNESSEE ELECTRIC        | 7-May-08     | 28             | 28                  | 958,168  | CHECK        | 7-Apr-08            | 7-May-08  | 04/22/08         | 16-May-08 | 24                      | 672                  | 27-May-08    | 11           | 308                   |
| 4,050    | MIDDLE TENNESSEE ELECTRIC        | 12-May-08    | 20             | 20                  | 959,224  | CHECK        | 12-Apr-08           | 12-May-08 | 04/27/08         | 21-May-08 | 24                      | 480                  | 3-Jun-08     | 13           | 260                   |
| 4,051    | MIDDLE TENNESSEE ELECTRIC        | 9-May-08     | 19             | 19                  | 960,991  | CHECK        | 9-Apr-08            | 9-May-08  | 04/24/08         | 28-May-08 | 34                      | 633                  | 5-Jun-08     | 8            | 149                   |
| 4,052    | MIDDLE TENNESSEE ELECTRIC        | 21-May-08    | 59             | 59                  | 961,250  | CHECK        | 21-Apr-08           | 21-May-08 | 05/06/08         | 29-May-08 | 23                      | 1,365                | 5-Jun-08     | 7            | 415                   |
| 4,053    | MIDDLE TENNESSEE ELECTRIC        | 22-May-08    | 63             | 63                  | 961,471  | CHECK        | 22-Apr-08           | 22-May-08 | 05/07/08         | 30-May-08 | 23                      | 1,442                | 9-Jun-08     | 10           | 627                   |
| 4,054    | MIDDLE TENNESSEE ELECTRIC        | 21-May-08    | 18             | 18                  | 961,472  | CHECK        | 21-Apr-08           | 21-May-08 | 05/06/08         | 30-May-08 | 24                      | 432                  | 11-Jun-08    | 12           | 216                   |
| 4,055    | MIDDLE TENNESSEE ELECTRIC        | 21-May-08    | 18             | 18                  | 961,472  | CHECK        | 21-Apr-08           | 21-May-08 | 05/06/08         | 30-May-08 | 24                      | 432                  | 11-Jun-08    | 12           | 216                   |
| 4,056    | MIDDLE TENNESSEE ELECTRIC        | 28-May-08    | 18             | 18                  | 962,564  | CHECK        | 28-Apr-08           | 28-May-08 | 05/13/08         | 4-Jun-08  | 22                      | 391                  | 12-Jun-08    | 8            | 142                   |
| 4,057    | MIDDLE TENNESSEE ELECTRIC        | 27-May-08    | 12             | 12                  | 962,564  | CHECK        | 27-Apr-08           | 27-May-08 | 05/12/08         | 4-Jun-08  | 23                      | 280                  | 12-Jun-08    | 8            | 98                    |
| 4,058    | MIDDLE TENNESSEE ELECTRIC        | 29-May-08    | 1,529.00       | 1,529               | 962,803  | CHECK        | 29-Apr-08           | 29-May-08 | 05/14/08         | 5-Jun-08  | 22                      | 33,638               | 12-Jun-08    | 7            | 10,703                |
| 4,059    | MIDDLE TENNESSEE ELECTRIC        | 6-Jun-08     | 28             | 28                  | 964,654  | CHECK        | 6-May-08            | 6-Jun-08  | 05/21/08         | 13-Jun-08 | 23                      | 644                  | 24-Jun-08    | 11           | 308                   |
| 4,060    | MIDDLE TENNESSEE ELECTRIC        | 10-Jun-08    | 24             | 24                  | 965,635  | CHECK        | 6-May-08            | 6-Jun-08  | 05/21/08         | 18-Jun-08 | 28                      | 674                  | 26-Jun-08    | 8            | 193                   |
| 4,061    | MIDDLE TENNESSEE ELECTRIC        | 10-Jun-08    | 20             | 20                  | 965,636  | CHECK        | 10-May-08           | 10-Jun-08 | 05/25/08         | 18-Jun-08 | 24                      | 480                  | 30-Jun-08    | 12           | 240                   |
| 4,062    | MIDDLE TENNESSEE ELECTRIC        | 17-Jun-08    | 19             | 19                  | 967,156  | CHECK        | 17-May-08           | 17-Jun-08 | 06/01/08         | 25-Jun-08 | 24                      | 458                  | 3-Jul-08     | 8            | 153                   |
| 4,063    | MIDDLE TENNESSEE GAS             | 21-May-08    | 115            | 115                 | 22,920   | CHECK        |                     |           |                  | 9-Jun-08  | 19                      | 2,185                | 18-Jun-08    | 9            | 1,035                 |
| 4,064    | MILLER AND MARTIN PLLC           | 17-Mar-08    | 59,043.59      | 59,044              | 957,401  | CHECK        |                     |           |                  | 13-May-08 | 57                      | 3,365,485            | 21-May-08    | 8            | 472,349               |
| 4,065    | MOBILE MOUNTING SOLUTIONS        | 27-Mar-08    | 154            | 154                 | 949,485  | CHECK        |                     |           |                  | 11-Apr-08 | 25                      | 3,845                | 23-Apr-08    | 12           | 1,846                 |
| 4,066    | MOBILE MOUNTING SOLUTIONS        | 27-Mar-08    | 86             | 86                  | 951,711  | CHECK        |                     |           |                  | 21-Apr-08 | 25                      | 2,144                | 28-Apr-08    | 7            | 600                   |
| 4,067    | MORNING STAR SANCTUARY INC       | 12-Jun-08    | 1,000.00       | 1,000               | 966,566  | CHECK        |                     |           |                  | 23-Jun-08 | 11                      | 11,000               |              | 0            | -                     |
| 4,068    | MORRISTOWN MD INC                | 24-Apr-08    | 65             | 65                  | 966,176  | CHECK        |                     |           |                  | 20-Jun-08 | 57                      | 3,705                | 14-Jul-08    | 24           | 1,560                 |
| 4,069    | MORRISTOWN UTILITIES             | 24-Mar-08    | 696            | 696                 | 947,460  | CHECK        | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 2-Apr-08  | 24                      | 16,704               | 11-Apr-08    | 9            | 6,264                 |
| 4,070    | MORRISTOWN UTILITIES             | 24-Mar-08    | 19             | 19                  | 947,460  | CHECK        | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 2-Apr-08  | 24                      | 456                  | 11-Apr-08    | 9            | 171                   |
| 4,071    | MORRISTOWN UTILITIES             | 10-Apr-08    | 32             | 32                  | 951,715  | CHECK        | 10-Mar-08           | 10-Apr-08 | 03/25/08         | 21-Apr-08 | 27                      | 864                  | 1-May-08     | 10           | 320                   |
| 4,072    | MORRISTOWN UTILITIES             | 14-Apr-08    | 36             | 36                  | 952,495  | CHECK        | 14-Mar-08           | 14-Apr-08 | 03/29/08         | 24-Apr-08 | 26                      | 936                  | 2-May-08     | 8            | 288                   |
| 4,073    | MORRISTOWN UTILITIES             | 21-Apr-08    | 21             | 21                  | 954,244  | CHECK        | 21-Mar-08           | 21-Apr-08 | 04/05/08         | 30-Apr-08 | 25                      | 525                  | 9-May-08     | 9            | 189                   |
| 4,074    | MORRISTOWN UTILITIES             | 13-May-08    | 817            | 817                 | 954,244  | CHECK        | 13-Apr-08           | 13-May-08 | 04/28/08         | 21-May-08 | 23                      | 805                  | 2-Jun-08     | 12           | 420                   |
| 4,075    | MORRISTOWN UTILITIES             | 8-May-08     | 32             | 32                  | 959,229  | CHECK        | 8-Apr-08            | 8-May-08  | 04/23/08         | 21-May-08 | 28                      | 896                  | 2-Jun-08     | 12           | 384                   |
| 4,076    | MORRISTOWN UTILITIES             | 21-May-08    | 19             | 19                  | 962,573  | CHECK        | 21-Apr-08           | 21-May-08 | 05/06/08         | 4-Jun-08  | 29                      | 551                  | 13-Jun-08    | 9            | 171                   |
| 4,077    | MORRISTOWN UTILITIES             | 21-May-08    | 879            | 879                 | 962,573  | CHECK        | 21-Apr-08           | 21-May-08 | 05/06/08         | 4-Jun-08  | 29                      | 25,491               | 13-Jun-08    | 9            | 7,911                 |
| 4,078    | MORRISTOWN UTILITIES             | 12-Jun-08    | 33             | 33                  | 965,641  | CHECK        | 8-Sep-88            | 8-Oct-88  | 09/23/88         | 18-Jun-08 | 7,208                   | 237,864              | 27-Jun-08    | 9            | 297                   |
| 4,080    | MORRISTOWN UTILITIES             | 3-Apr-08     | 175            | 175                 | 953,210  | CHECK        | 12-May-08           | 12-Jun-08 | 05/27/08         | 23-Jun-08 | 27                      | 945                  | 7-Jul-08     | 14           | 490                   |
| 4,081    | MULCH AND MORE                   | 28-May-08    | 96             | 96                  | 22,949   | CHECK        |                     |           |                  | 28-Apr-08 | 25                      | 4,375                | 6-May-08     | 8            | 1,400                 |
| 4,082    | MUNSCHE HARDT KOPF AND HARR PC   | 10-Jun-08    | 416            | 416                 | 22,959   | CHECK        |                     |           |                  | 19-Jun-08 | 22                      | 2,112                | 24-Jun-08    | 5            | 480                   |
| 4,083    | MUNSCHE HARDT KOPF AND HARR PC   | 18-Mar-08    | 1,444.19       | 1,444               | 952,003  | CHECK        |                     |           |                  | 23-Jun-08 | 13                      | 5,408                | 27-Jun-08    | 4            | 1,664                 |
| 4,084    | MURFREESBORO ELECTRIC DEPARTMENT | 21-Apr-08    | 17             | 17                  | 953,212  | CHECK        | 18-Feb-08           | 18-Mar-08 | 03/03/08         | 22-Apr-08 | 50                      | 72,210               | 30-Apr-08    | 8            | 11,554                |
| 4,085    | MURFREESBORO ELECTRIC DEPARTMENT |              |                |                     |          |              | 21-Mar-08           | 21-Apr-08 | 04/05/08         | 28-Apr-08 | 23                      | 388                  | 5-May-08     | 7            | 118                   |

Atmos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008

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| Line No. | Vendor                              | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|-------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                     |              |                |                     |          |                |                     |           |                  |           |                         |                      |              |              |                       |
|          |                                     | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (j * d)</i>   |              |              |                       |
| 4,086    | MURFREESBORO ELECTRIC DEPARTMENT    | 18-Apr-08    | 1,582.36       | 1,582               | 933,212  | CHECK          | 18-Mar-08           | 18-Apr-08 | 04/02/08         | 28-Apr-08 | 26                      | 41,141               | 5-May-08     | 7            | 11,077                |
| 4,087    | MURFREESBORO ELECTRIC DEPARTMENT    | 21-May-08    | 1,623.75       | 1,624               | 961,238  | CHECK          | 21-Apr-08           | 21-May-08 | 05/06/08         | 29-May-08 | 23                      | 37,346               | 5-Jun-08     | 7            | 11,366                |
| 4,088    | MURFREESBORO ELECTRIC DEPARTMENT    | 22-May-08    | 117            | 117                 | 961,871  | CHECK          | 22-Apr-08           | 22-May-08 | 05/07/08         | 2-Jun-08  | 26                      | 436                  | 11-Jun-08    | 9            | 151                   |
| 4,089    | MURFREESBORO POST                   | 31-May-08    | 117            | 117                 | 965,059  | CHECK          |                     |           |                  | 16-Jun-08 | 16                      | 1,872                | 26-Jun-08    | 10           | 1,170                 |
| 4,090    | MURFREESBORO TRUCK REPAIR AND SALES | 4-Apr-08     | 236            | 236                 | 933,935  | CHECK          |                     |           |                  | 29-Apr-08 | 25                      | 5,901                | 7-May-08     | 8            | 1,888                 |
| 4,091    | MURFREESBORO WATER AND SEWER DEPAR  | 24-Mar-08    | 212            | 212                 | 947,461  | CHECK          | 24-Feb-08           | 24-Mar-08 | 03/09/08         | 2-Apr-08  | 24                      | 5,090                | 8-Apr-08     | 6            | 1,273                 |
| 4,092    | MURFREESBORO WATER AND SEWER DEPAR  | 22-Apr-08    | 213            | 213                 | 955,826  | CHECK          | 22-Mar-08           | 22-Apr-08 | 04/06/08         | 7-May-08  | 31                      | 6,594                | 13-May-08    | 6            | 1,276                 |
| 4,093    | MURFREESBORO WATER AND SEWER DEPAR  | 23-May-08    | 213            | 213                 | 962,574  | CHECK          | 23-Apr-08           | 23-May-08 | 05/08/08         | 4-Jun-08  | 27                      | 5,743                | 10-Jun-08    | 6            | 1,276                 |
| 4,094    | McMullin, Jeffery                   | 2-May-08     | 87             | 87                  | 45,145   | Direct Deposit |                     |           |                  | 6-May-08  | 4                       | 349                  | 7-May-08     | 1            | 87                    |
| 4,095    | McMullin, Jeffery                   | 29-May-08    | 73             | 12                  | 46,182   | Direct Deposit |                     |           |                  | 2-Jun-08  | 4                       | 47                   | 2-Jun-08     | 0            | -                     |
| 4,096    | McMullin, Jeffery                   | 23-Jun-08    | 566            | 91                  | 47,293   | Direct Deposit |                     |           |                  | 27-Jun-08 | 4                       | 362                  | 27-Jun-08    | 0            | -                     |
| 4,097    | Morris, Stephen T                   | 30-Mar-08    | 687            | 137                 | 43,653   | Direct Deposit |                     |           |                  | 1-Apr-08  | 2                       | 275                  | 2-Apr-08     | 1            | 137                   |
| 4,098    | Morris, Stephen T                   | 30-Apr-08    | 768            | 154                 | 45,014   | Direct Deposit |                     |           |                  | 2-May-08  | 2                       | 307                  | 5-May-08     | 3            | 461                   |
| 4,099    | Morris, Stephen T                   | 30-May-08    | 494            | 395                 | 46,291   | Direct Deposit |                     |           |                  | 3-Jun-08  | 4                       | 1,581                | 3-Jun-08     | 0            | -                     |
| 4,100    | Mullins, Roger L                    | 3-Jun-08     | 597            | 48                  | 46,564   | Direct Deposit |                     |           |                  | 10-Jun-08 | 7                       | 336                  | 11-Jun-08    | 1            | 48                    |
| 4,101    | Musick, Roger T                     | 11-Jun-08    | 43             | 28                  | 46,765   | Direct Deposit |                     |           |                  | 16-Jun-08 | 5                       | 140                  | 16-Jun-08    | 0            | -                     |
| 4,102    | Myatt, Ron F                        | 12-May-08    | 697            | 140                 | 45,478   | Direct Deposit |                     |           |                  | 14-May-08 | 2                       | 280                  | 19-May-08    | 5            | 700                   |
| 4,103    | NANNEYS BODY AND HYDR EQUIP INC     | 21-Mar-08    | 1,231.18       | 1,231               | 950,612  | CHECK          |                     |           |                  | 15-Apr-08 | 25                      | 30,780               | 30-Apr-08    | 15           | 18,468                |
| 4,104    | NASHVILLE AREA CHAMBER OF COMMERCE  | 12-Mar-08    | 2,500.00       | 2,500               | 947,152  | CHECK          |                     |           |                  | 1-Apr-08  | 20                      | 50,000               | 4-Apr-08     | 3            | 7,500                 |
| 4,105    | NASHVILLE AREA CHAMBER OF COMMERCE  | 1-Mar-08     | 1,500.00       | 1,500               | 947,152  | CHECK          |                     |           |                  | 1-Apr-08  | 31                      | 46,500               | 4-Apr-08     | 3            | 4,500                 |
| 4,106    | NASHVILLE BUSINESS JOURNAL          | 12-Jun-08    | 90             | 90                  | 965,361  | CHECK          | 12-May-08           | 12-Jun-08 | 05/27/08         | 17-Jun-08 | 21                      | 1,890                | 24-Jun-08    | 7            | 630                   |
| 4,107    | NATIONAL MS SOCIETY                 | 1-Apr-08     | 100            | 100                 | 950,613  | CHECK          |                     |           |                  | 15-Apr-08 | 14                      | 1,400                | 5-May-08     | 20           | 2,000                 |
| 4,108    | NEAL AND HARWELL PLC                | 7-Dec-07     | 2,427.86       | 2,428               | 947,932  | CHECK          |                     |           |                  | 4-Apr-08  | 119                     | 288,915              | 11-Apr-08    | 7            | 16,995                |
| 4,109    | NEAL AND HARWELL PLC                | 6-Mar-08     | 555            | 555                 | 948,681  | CHECK          |                     |           |                  | 8-Apr-08  | 33                      | 18,315               | 11-Apr-08    | 3            | 1,665                 |
| 4,110    | NEAL AND HARWELL PLC                | 6-Mar-08     | 1,030.50       | 1,031               | 948,681  | CHECK          |                     |           |                  | 8-Apr-08  | 33                      | 34,007               | 11-Apr-08    | 3            | 3,092                 |
| 4,111    | NEAL AND HARWELL PLC                | 6-Mar-08     | 8,754.50       | 8,755               | 948,681  | CHECK          |                     |           |                  | 8-Apr-08  | 33                      | 288,899              | 11-Apr-08    | 3            | 26,264                |
| 4,112    | NEAL AND HARWELL PLC                | 7-Feb-08     | 150            | 150                 | 949,218  | CHECK          |                     |           |                  | 10-Apr-08 | 63                      | 9,450                | 17-Apr-08    | 7            | 1,050                 |
| 4,113    | NEAL AND HARWELL PLC                | 7-Feb-08     | 3,526.43       | 3,526               | 949,490  | CHECK          |                     |           |                  | 11-Apr-08 | 64                      | 225,692              | 18-Apr-08    | 7            | 24,685                |
| 4,114    | NEAL AND HARWELL PLC                | 7-Feb-08     | 10,675.55      | 10,676              | 949,490  | CHECK          |                     |           |                  | 11-Apr-08 | 64                      | 683,235              | 18-Apr-08    | 7            | 74,729                |
| 4,115    | NEAL AND HARWELL PLC                | 4-Apr-08     | 201            | 201                 | 964,665  | CHECK          |                     |           |                  | 13-Jun-08 | 70                      | 14,088               | 19-Jun-08    | 6            | 1,208                 |
| 4,116    | NEAL AND HARWELL PLC                | 4-Apr-08     | 20,032.68      | 20,033              | 964,665  | CHECK          |                     |           |                  | 13-Jun-08 | 70                      | 1,402,288            | 19-Jun-08    | 6            | 120,196               |
| 4,117    | NEAL AND HARWELL PLC                | 4-Apr-08     | 7,601.00       | 7,601               | 964,665  | CHECK          |                     |           |                  | 13-Jun-08 | 70                      | 532,070              | 19-Jun-08    | 6            | 45,606                |
| 4,118    | NEAL AND HARWELL PLC                | 4-Apr-08     | 2,007.50       | 2,008               | 964,665  | CHECK          |                     |           |                  | 13-Jun-08 | 70                      | 140,575              | 19-Jun-08    | 6            | 12,045                |
| 4,119    | NEAL AND HARWELL PLC                | 6-May-08     | 225            | 225                 | 964,665  | CHECK          |                     |           |                  | 13-Jun-08 | 38                      | 8,550                | 19-Jun-08    | 6            | 1,350                 |
| 4,120    | NEAL AND HARWELL PLC                | 6-May-08     | 21,747.65      | 21,748              | 964,665  | CHECK          |                     |           |                  | 13-Jun-08 | 38                      | 826,411              | 19-Jun-08    | 6            | 130,486               |
| 4,121    | NETCOM SYSTEMS                      | 19-May-08    | 113            | 113                 | 964,666  | CHECK          |                     |           |                  | 13-Jun-08 | 25                      | 2,813                | 9-Jul-08     | 26           | 2,925                 |
| 4,122    | NEXTEL COMMUNICATIONS               | 6-Apr-08     | 1,165.48       | 1,165               | 954,842  | CHECK          |                     |           |                  | 2-May-08  | 26                      | 30,302               | 15-May-08    | 13           | 15,151                |
| 4,123    | NEXTEL COMMUNICATIONS               | 24-Apr-08    | 4,266.29       | 4,148               | 959,239  | CHECK          |                     |           |                  | 21-May-08 | 27                      | 112,008              | 2-Jun-08     | 12           | 49,781                |
| 4,124    | NEXTEL COMMUNICATIONS               | 6-May-08     | 1,416.18       | 1,416               | 959,239  | CHECK          |                     |           |                  | 21-May-08 | 15                      | 21,243               | 2-Jun-08     | 12           | 16,994                |
| 4,125    | NEXTEL COMMUNICATIONS               | 24-May-08    | 4,263.11       | 4,145               | 965,363  | CHECK          |                     |           |                  | 17-Jun-08 | 24                      | 99,488               | 30-Jun-08    | 13           | 53,889                |
| 4,126    | NGES NATURAL GAS EQUIPMENT SERVICES | 19-Mar-08    | 2,189.06       | 2,189               | 949,838  | CHECK          |                     |           |                  | 14-Apr-08 | 26                      | 56,916               | 22-Apr-08    | 8            | 17,512                |
| 4,127    | NORTRAX EQUIPMENT CO                | 7-Dec-07     | 580            | 580                 | 958,912  | CHECK          |                     |           |                  | 20-May-08 | 165                     | 95,723               | 6-Jun-08     | 17           | 9,862                 |
| 4,128    | NORTRAX EQUIPMENT CO                | 7-Dec-07     | 586            | 586                 | 958,912  | CHECK          |                     |           |                  | 20-May-08 | 165                     | 96,688               | 6-Jun-08     | 17           | 9,962                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                | Invoiced Date | Invoice Amount | Division | 083 Amount | Check #        | Payment Type | Service Period From | To       | Midpoint Service | Date Paid | Payment lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------------|---------------|----------------|----------|------------|----------------|--------------|---------------------|----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                       | <i>b</i>      | <i>c</i>       | <i>d</i> | <i>e</i>   | <i>f</i>       |              | <i>h</i>            | <i>i</i> | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 4,129    | NORTRAX EQUIPMENT CO                  | 7-Dec-07      | 46             | 46       | 958,912    | CHECK          |              |                     |          |                  | 20-May-08 | 165                     | 7,651                | 6-Jun-08     | 17           | 788                   |
| 4,130    | PEOPLES CHOICE CREDIT UNION           | 1-May-08      | 4,916.55       | 4,917    | 955,501    | CHECK          |              |                     |          |                  | 6-May-08  | 5                       | 24,583               | 14-May-08    | 8            | 39,332                |
| 4,131    | PEOPLES CHOICE CREDIT UNION           | 1-Jun-08      | 1,638.85       | 1,639    | 961,892    | CHECK          |              |                     |          |                  | 2-Jun-08  | 1                       | 1,639                | 9-Jun-08     | 7            | 11,472                |
| 4,132    | PERRY INDUSTRIAL EQUIPMENT AND SUPPLY | 19-Mar-08     | 23             | 23       | 949,869    | CHECK          |              |                     |          |                  | 14-Apr-08 | 26                      | 605                  | 23-Apr-08    | 9            | 209                   |
| 4,133    | PERRY INDUSTRIAL EQUIPMENT AND SUPPLY | 23-Apr-08     | 43             | 43       | 958,578    | CHECK          |              |                     |          |                  | 19-May-08 | 26                      | 1,118                | 27-May-08    | 8            | 344                   |
| 4,134    | PERRY INDUSTRIAL EQUIPMENT AND SUPPLY | 30-Apr-08     | 94             | 94       | 960,217    | CHECK          |              |                     |          |                  | 27-May-08 | 27                      | 2,549                | 5-Jun-08     | 9            | 850                   |
| 4,135    | PITNEY BOWES GLOBAL FINANCIAL SERVICE | 3-Apr-08      | 220            | 220      | 949,502    | CHECK          |              |                     |          |                  | 11-Apr-08 | 8                       | 1,757                | 22-Apr-08    | 11           | 2,415                 |
| 4,136    | PITNEY BOWES PURCHASE POWER           | 1-Apr-08      | 550            | 550      | 950,631    | CHECK          |              | 1-Mar-08            | 1-Apr-08 | 03/16/08         | 15-Apr-08 | 30                      | 16,500               | 22-Apr-08    | 7            | 3,850                 |
| 4,137    | PITNEY BOWES PURCHASE POWER           | 4-Jun-08      | 500            | 500      | 965,074    | CHECK          |              | 4-May-08            | 4-Jun-08 | 05/19/08         | 16-Jun-08 | 28                      | 14,000               | 23-Jun-08    | 7            | 3,500                 |
| 4,138    | PROFFITT KATE                         | 11-Apr-08     | 50             | 50       | 951,175    | CHECK          |              |                     |          |                  | 17-Apr-08 | 6                       | 300                  | 13-May-08    | 26           | 1,300                 |
| 4,139    | Quinton, Mary Jane Elam               | 4-Apr-08      | 69             | 17       | 43,974     | Direct Deposit |              |                     |          |                  | 8-Apr-08  | 4                       | 67                   | 18-Apr-08    | 10           | 167                   |
| 4,140    | Quinton, Mary Jane Elam               | 15-May-08     | 710            | 170      | 45,850     | Direct Deposit |              |                     |          |                  | 23-May-08 | 8                       | 1,363                | 23-May-08    | 0            | -                     |
| 4,141    | Quinton, Mary Jane Elam               | 18-Jun-08     | 176            | 42       | 47,030     | Direct Deposit |              |                     |          |                  | 20-Jun-08 | 2                       | 84                   | 20-Jun-08    | 0            | -                     |
| 4,142    | RANDSTAD STAFFING SERVICES INC        | 9-Mar-08      | 484            | 484      | 947,473    | CHECK          |              |                     |          |                  | 2-Apr-08  | 24                      | 11,621               | 11-Apr-08    | 9            | 4,358                 |
| 4,143    | RANDSTAD STAFFING SERVICES INC        | 16-Mar-08     | 430            | 430      | 948,999    | CHECK          |              |                     |          |                  | 9-Apr-08  | 24                      | 10,330               | 16-Apr-08    | 7            | 3,013                 |
| 4,144    | RANDSTAD STAFFING SERVICES INC        | 30-Mar-08     | 624            | 624      | 950,640    | CHECK          |              |                     |          |                  | 15-Apr-08 | 16                      | 9,985                | 23-Apr-08    | 8            | 4,993                 |
| 4,145    | RANDSTAD STAFFING SERVICES INC        | 23-Mar-08     | 344            | 344      | 950,640    | CHECK          |              |                     |          |                  | 15-Apr-08 | 23                      | 7,919                | 23-Apr-08    | 8            | 2,755                 |
| 4,146    | RANDSTAD STAFFING SERVICES INC        | 13-Apr-08     | 687            | 687      | 953,247    | CHECK          |              |                     |          |                  | 28-Apr-08 | 15                      | 10,307               | 7-May-08     | 9            | 6,184                 |
| 4,147    | RANDSTAD STAFFING SERVICES INC        | 6-Apr-08      | 366            | 366      | 954,618    | CHECK          |              |                     |          |                  | 1-May-08  | 25                      | 9,146                | 8-May-08     | 7            | 2,561                 |
| 4,148    | RANDSTAD STAFFING SERVICES INC        | 20-Apr-08     | 269            | 269      | 954,618    | CHECK          |              |                     |          |                  | 1-May-08  | 11                      | 2,959                | 8-May-08     | 7            | 1,883                 |
| 4,149    | RANDSTAD STAFFING SERVICES INC        | 4-May-08      | 334            | 334      | 959,255    | CHECK          |              |                     |          |                  | 21-May-08 | 17                      | 5,671                | 29-May-08    | 8            | 2,668                 |
| 4,150    | RANDSTAD STAFFING SERVICES INC        | 27-Apr-08     | 430            | 430      | 959,255    | CHECK          |              |                     |          |                  | 21-May-08 | 24                      | 10,330               | 29-May-08    | 8            | 3,443                 |
| 4,151    | RANDSTAD STAFFING SERVICES INC        | 11-May-08     | 1,102.90       | 1,103    | 961,497    | CHECK          |              |                     |          |                  | 30-May-08 | 19                      | 20,955               | 10-Jun-08    | 11           | 12,132                |
| 4,152    | RANDSTAD STAFFING SERVICES INC        | 18-May-08     | 344            | 344      | 961,497    | CHECK          |              |                     |          |                  | 30-May-08 | 12                      | 4,132                | 10-Jun-08    | 11           | 3,788                 |
| 4,153    | RANDSTAD STAFFING SERVICES INC        | 1-Jun-08      | 516            | 516      | 965,084    | CHECK          |              |                     |          |                  | 16-Jun-08 | 15                      | 7,747                | 24-Jun-08    | 8            | 4,132                 |
| 4,154    | RANDSTAD STAFFING SERVICES INC        | 25-May-08     | 366            | 366      | 965,084    | CHECK          |              |                     |          |                  | 16-Jun-08 | 22                      | 8,048                | 24-Jun-08    | 8            | 2,927                 |
| 4,155    | RANDSTAD STAFFING SERVICES INC        | 8-Jun-08      | 656            | 656      | 967,448    | CHECK          |              |                     |          |                  | 26-Jun-08 | 18                      | 11,814               | 7-Jul-08     | 11           | 7,220                 |
| 4,156    | RED WING BRANDS OF AMERICA            | 19-Mar-08     | 2,045.71       | 370      | 949,880    | CHECK          |              |                     |          |                  | 14-Apr-08 | 26                      | 9,610                | 21-Apr-08    | 7            | 2,587                 |
| 4,157    | RED WING BRANDS OF AMERICA            | 19-Mar-08     | 686            | 436      | 949,880    | CHECK          |              |                     |          |                  | 14-Apr-08 | 26                      | 11,348               | 21-Apr-08    | 7            | 3,055                 |
| 4,158    | RED WING BRANDS OF AMERICA            | 18-Apr-08     | 854            | 246      | 957,446    | CHECK          |              |                     |          |                  | 13-May-08 | 25                      | 6,143                | 21-May-08    | 8            | 1,966                 |
| 4,159    | RED WING BRANDS OF AMERICA            | 19-May-08     | 1,088.91       | 375      | 964,689    | CHECK          |              |                     |          |                  | 13-Jun-08 | 25                      | 9,375                | 20-Jun-08    | 7            | 2,625                 |
| 4,160    | RICKS EXTERMINATING COMPANY           | 1-Apr-08      | 38             | 38       | 953,251    | CHECK          |              |                     |          |                  | 28-Apr-08 | 27                      | 1,026                | 7-May-08     | 9            | 342                   |
| 4,161    | RICKS EXTERMINATING COMPANY           | 6-May-08      | 38             | 38       | 961,916    | CHECK          |              |                     |          |                  | 2-Jun-08  | 27                      | 1,026                | 16-Jun-08    | 14           | 532                   |
| 4,162    | RICKS EXTERMINATING COMPANY           | 1-Jun-08      | 38             | 38       | 967,449    | CHECK          |              |                     |          |                  | 26-Jun-08 | 25                      | 950                  | 8-Jul-08     | 12           | 456                   |
| 4,163    | RICOH AMERICAS CORPORATION            | 5-Apr-08      | 3,857.31       | 1,745    | 952,312    | CHECK          |              |                     |          |                  | 23-Apr-08 | 18                      | 31,412               | 29-Apr-08    | 6            | 10,471                |
| 4,164    | RICOH AMERICAS CORPORATION            | 26-Apr-08     | 3,773.43       | 1,686    | 959,257    | CHECK          |              |                     |          |                  | 21-May-08 | 25                      | 42,150               | 30-May-08    | 9            | 15,174                |
| 4,165    | RIO EAST HOMELESS MINISTRY            | 3-Apr-08      | 50             | 50       | 948,803    | CHECK          |              |                     |          |                  | 9-Apr-08  | 6                       | 300                  | 23-Apr-08    | 14           | 700                   |
| 4,166    | RJ YOUNG COMPANY INC                  | 8-May-08      | 82             | 82       | 957,448    | CHECK          |              |                     |          |                  | 13-May-08 | 5                       | 409                  | 23-May-08    | 10           | 817                   |
| 4,167    | ROBERTSON CLIFF                       | 15-Apr-08     | 200            | 200      | 951,180    | CHECK          |              |                     |          |                  | 17-Apr-08 | 2                       | 400                  | 25-Apr-08    | 8            | 1,600                 |
| 4,168    | ROBINSON LAWN CARE                    | 30-Mar-08     | 230            | 230      | 949,886    | CHECK          |              |                     |          |                  | 14-Apr-08 | 15                      | 3,450                | 21-Apr-08    | 7            | 1,610                 |
| 4,169    | ROBINSON LAWN CARE                    | 29-Apr-08     | 340            | 340      | 956,382    | CHECK          |              |                     |          |                  | 9-May-08  | 10                      | 3,400                | 19-May-08    | 10           | 3,400                 |
| 4,170    | ROBINSON LAWN CARE                    | 2-Jun-08      | 265            | 265      | 964,108    | CHECK          |              |                     |          |                  | 11-Jun-08 | 9                       | 2,385                | 30-Jun-08    | 19           | 5,035                 |
| 4,171    | ROBINSON LAWN CARE                    | 2-Jun-08      | 300            | 300      | 964,108    | CHECK          |              |                     |          |                  | 11-Jun-08 | 9                       | 2,700                | 30-Jun-08    | 19           | 5,700                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To       | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |              |                |                     |          |                |                     |          |                  |           |                         |                      |              |              |                       |
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i> | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * j)</i>   |              |              |                       |
| 4,172    | ROHRMOSER EARHARD                    | 2-Jun-08     | 1,028.54       | 1,029               | 962,352  | CHECK          |                     |          |                  | 4-Jun-08  | 2                       | 2,057                | 12-Jun-08    | 8            | 8,228                 |
| 4,173    | ROLLING HILLS COMMUNITY CHURCH       | 8-Apr-08     | 300            | 300                 | 950,648  | CHECK          |                     |          |                  | 15-Apr-08 | 7                       | 2,100                | 23-Apr-08    | 8            | 2,400                 |
| 4,174    | ROTARY CLUB INTERNATIONAL            | 21-Oct-07    | 200            | 200                 | 949,889  | CHECK          |                     |          |                  | 14-Apr-08 | 176                     | 35,200               | 5-May-08     | 21           | 4,200                 |
| 4,175    | ROTARY CLUB INTERNATIONAL            | 1-Apr-08     | 215            | 215                 | 954,273  | CHECK          |                     |          |                  | 30-Apr-08 | 29                      | 6,235                | 14-May-08    | 14           | 3,010                 |
| 4,176    | ROYAL CUP INC                        | 14-Mar-08    | 268            | 268                 | 948,715  | CHECK          |                     |          |                  | 8-Apr-08  | 25                      | 6,709                | 16-Apr-08    | 8            | 2,147                 |
| 4,177    | ROYAL CUP INC                        | 28-Mar-08    | 134            | 134                 | 952,037  | CHECK          |                     |          |                  | 22-Apr-08 | 25                      | 3,342                | 30-Apr-08    | 8            | 1,070                 |
| 4,178    | ROYAL CUP INC                        | 11-Apr-08    | 234            | 234                 | 955,512  | CHECK          |                     |          |                  | 6-May-08  | 25                      | 5,860                | 16-May-08    | 10           | 2,344                 |
| 4,179    | ROYAL CUP INC                        | 25-Apr-08    | 88             | 88                  | 958,932  | CHECK          |                     |          |                  | 20-May-08 | 25                      | 2,192                | 2-Jun-08     | 13           | 1,140                 |
| 4,180    | ROYAL CUP INC                        | 9-May-08     | 158            | 158                 | 962,284  | CHECK          |                     |          |                  | 3-Jun-08  | 25                      | 3,952                | 13-Jun-08    | 10           | 1,581                 |
| 4,181    | ROYAL CUP INC                        | 23-May-08    | 231            | 231                 | 965,396  | CHECK          |                     |          |                  | 17-Jun-08 | 25                      | 5,770                | 27-Jun-08    | 10           | 2,308                 |
| 4,182    | RUSTIC RIDGE LANDSCAPE               | 20-Mar-08    | 290            | 290                 | 947,196  | CHECK          |                     |          |                  | 1-Apr-08  | 12                      | 3,480                | 11-Apr-08    | 10           | 2,900                 |
| 4,183    | RUSTIC RIDGE LANDSCAPE               | 20-Apr-08    | 290            | 290                 | 954,275  | CHECK          |                     |          |                  | 30-Apr-08 | 10                      | 2,900                | 9-May-08     | 9            | 2,610                 |
| 4,184    | RUSTIC RIDGE LANDSCAPE               | 20-May-08    | 290            | 290                 | 961,924  | CHECK          |                     |          |                  | 2-Jun-08  | 13                      | 3,770                | 13-Jun-08    | 11           | 3,190                 |
| 4,185    | RUSTIC RIDGE LANDSCAPE               | 20-Jun-08    | 290            | 290                 | 968,489  | CHECK          |                     |          |                  | 30-Jun-08 | 10                      | 2,900                | 11-Jul-08    | 11           | 3,190                 |
| 4,186    | RUTHERFORD COUNTY CHAMBER OF COMME   | 10-Jun-08    | 500            | 500                 | 964,186  | CHECK          |                     |          |                  | 12-Jun-08 | 2                       | 1,000                | 18-Jun-08    | 6            | 3,000                 |
| 4,187    | RUTHERFORD COUNTY HOME BUILDERS ASSI | 30-Apr-08    | 125            | 125                 | 956,385  | CHECK          |                     |          |                  | 9-May-08  | 9                       | 1,125                | 19-May-08    | 10           | 1,250                 |
| 4,188    | Ray, Michael F                       | 20-May-08    | 2,073.52       | 53                  | 45,788   | Direct Deposit |                     |          |                  | 22-May-08 | 2                       | 106                  | 22-May-08    | 0            | -                     |
| 4,189    | Ray, Michael F                       | 9-Jun-08     | 637            | 18                  | 46,576   | Direct Deposit |                     |          |                  | 10-Jun-08 | 1                       | 18                   | 11-Jun-08    | 1            | 18                    |
| 4,190    | Reasoner, Kendra                     | 9-Apr-08     | 363            | 149                 | 44,394   | Direct Deposit |                     |          |                  | 21-Apr-08 | 12                      | 1,784                | 22-Apr-08    | 1            | 149                   |
| 4,191    | Reasoner, Kendra                     | 3-Jun-08     | 1,468.54       | 557                 | 46,577   | Direct Deposit |                     |          |                  | 10-Jun-08 | 7                       | 3,901                | 11-Jun-08    | 1            | 557                   |
| 4,192    | Robbins, James R                     | 17-Apr-08    | 1,406.10       | 548                 | 44,444   | Direct Deposit |                     |          |                  | 22-Apr-08 | 5                       | 2,742                | 23-Apr-08    | 1            | 548                   |
| 4,193    | Robbins, James R                     | 2-Jun-08     | 2,090.15       | 869                 | 46,431   | Direct Deposit |                     |          |                  | 6-Jun-08  | 4                       | 3,476                | 9-Jun-08     | 3            | 2,607                 |
| 4,194    | Roberts, David A                     | 19-Jun-08    | 916            | 23                  | 47,033   | Direct Deposit |                     |          |                  | 20-Jun-08 | 1                       | 23                   | 20-Jun-08    | 0            | -                     |
| 4,195    | SAFETY KLEEN INC                     | 5-Jun-08     | 1,434.77       | 1,435               | 968,490  | CHECK          |                     |          |                  | 30-Jun-08 | 25                      | 35,869               | 9-Jul-08     | 9            | 12,913                |
| 4,196    | SAMS CLUB                            | 7-Apr-08     | 788            | 26                  | 952,317  | CHECK          | 7-Mar-08            | 7-Apr-08 | 03/22/08         | 23-Apr-08 | 32                      | 840                  | 30-Apr-08    | 7            | 184                   |
| 4,197    | SAMS CLUB                            | 7-Jun-08     | 478            | 478                 | 965,096  | CHECK          | 7-May-08            | 7-Jun-08 | 05/22/08         | 16-Jun-08 | 25                      | 11,958               | 23-Jun-08    | 7            | 3,348                 |
| 4,198    | SCOTT ANNIE F                        | 1-Apr-08     | 340            | 340                 | 951,759  | CHECK          |                     |          |                  | 21-Apr-08 | 20                      | 6,800                | 25-Apr-08    | 4            | 1,360                 |
| 4,199    | SCOTT ANNIE F                        | 1-May-08     | 340            | 340                 | 959,269  | CHECK          |                     |          |                  | 21-May-08 | 20                      | 6,800                | 28-May-08    | 7            | 2,380                 |
| 4,200    | SCOTT ANNIE F                        | 1-Jun-08     | 340            | 340                 | 966,619  | CHECK          |                     |          |                  | 23-Jun-08 | 22                      | 7,480                | 30-Jun-08    | 7            | 2,380                 |
| 4,201    | SCOTT'S HEATING AND AIR CONDITIONING | 12-May-08    | 1,276.00       | 1,276               | 958,940  | CHECK          |                     |          |                  | 20-May-08 | 8                       | 10,208               | 28-May-08    | 8            | 10,208                |
| 4,202    | SCOTT'S HEATING AND AIR CONDITIONING | 3-Jun-08     | 2,430.00       | 2,430               | 964,403  | CHECK          |                     |          |                  | 12-Jun-08 | 9                       | 21,870               | 18-Jun-08    | 6            | 14,380                |
| 4,203    | SCOTT'S HEATING AND AIR CONDITIONING | 3-Jun-08     | 357            | 357                 | 964,403  | CHECK          |                     |          |                  | 12-Jun-08 | 9                       | 3,213                | 18-Jun-08    | 6            | 2,142                 |
| 4,204    | SEGWAY                               | 15-Apr-08    | 77             | 77                  | 951,415  | CHECK          |                     |          |                  | 18-Apr-08 | 3                       | 232                  | 24-Apr-08    | 6            | 463                   |
| 4,205    | SEGWAY                               | 14-May-08    | 339            | 339                 | 961,509  | CHECK          |                     |          |                  | 30-May-08 | 16                      | 5,427                | 11-Jun-08    | 12           | 4,070                 |
| 4,206    | SEGWAY                               | 20-May-08    | 371            | 371                 | 961,509  | CHECK          |                     |          |                  | 30-May-08 | 10                      | 3,713                | 11-Jun-08    | 12           | 4,456                 |
| 4,207    | SEGWAY                               | 3-Jun-08     | 286            | 286                 | 962,832  | CHECK          |                     |          |                  | 5-Jun-08  | 2                       | 572                  | 11-Jun-08    | 6            | 1,717                 |
| 4,208    | SEGWAY                               | 28-May-08    | 392            | 392                 | 963,815  | CHECK          |                     |          |                  | 10-Jun-08 | 13                      | 5,092                | 19-Jun-08    | 9            | 3,525                 |
| 4,209    | SEGWAY                               | 16-Jun-08    | 1,149.26       | 1,149               | 968,495  | CHECK          |                     |          |                  | 30-Jun-08 | 14                      | 16,090               | 10-Jul-08    | 10           | 11,493                |
| 4,210    | SENSIT TECHNOLOGIES                  | 24-Mar-08    | 412            | 412                 | 948,625  | CHECK          |                     |          |                  | 8-Apr-08  | 15                      | 6,183                | 15-Apr-08    | 7            | 2,885                 |
| 4,211    | SENSIT TECHNOLOGIES                  | 14-May-08    | 264            | 264                 | 962,527  | CHECK          |                     |          |                  | 4-Jun-08  | 21                      | 5,542                | 16-Jun-08    | 12           | 3,167                 |
| 4,212    | SERVALL LLC                          | 3-Mar-08     | 37             | 37                  | 949,899  | CHECK          |                     |          |                  | 14-Apr-08 | 42                      | 1,554                | 24-Apr-08    | 10           | 370                   |
| 4,213    | SERVALL LLC                          | 1-Apr-08     | 37             | 37                  | 956,387  | CHECK          |                     |          |                  | 9-May-08  | 38                      | 1,406                | 19-May-08    | 10           | 370                   |
| 4,214    | SERVALL LLC                          | 16-May-08    | 37             | 37                  | 965,403  | CHECK          |                     |          |                  | 17-Jun-08 | 32                      | 1,184                | 23-Jun-08    | 6            | 222                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                          | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|---------------------------------|--------------|----------------|---------------------|----------|--------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                 |              |                |                     |          |              |                     |           |                  |           |                         |                      |              |              |                       |
|          |                                 | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>     | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - (f or b)</i> | <i>m = (f or l)</i>  |              |              |                       |
| 4,215    | SGA SOUTHERN GAS ASSOCIATION    | 6-Jun-08     | 595            | 595                 | 964,700  | CHECK        |                     |           |                  | 13-Jun-08 | 7                       | 4,165                | 23-Jun-08    | 10           | 5,950                 |
| 4,216    | SHAYS CLEANING SERVICE          | 1-Apr-08     | 780            | 780                 | 948,345  | CHECK        |                     |           |                  | 7-Apr-08  | 6                       | 4,680                | 18-Apr-08    | 11           | 8,580                 |
| 4,217    | SHAYS CLEANING SERVICE          | 17-Apr-08    | 780            | 780                 | 953,263  | CHECK        | 17-Mar-08           | 17-Apr-08 | 04/01/08         | 28-Apr-08 | 27                      | 21,060               | 13-May-08    | 15           | 11,700                |
| 4,218    | SHAYS CLEANING SERVICE          | 1-May-08     | 780            | 780                 | 955,230  | CHECK        |                     |           |                  | 5-May-08  | 4                       | 3,120                | 16-May-08    | 11           | 8,580                 |
| 4,219    | SHAYS CLEANING SERVICE          | 18-May-08    | 780            | 780                 | 961,028  | CHECK        |                     |           |                  | 28-May-08 | 10                      | 7,800                | 5-Jun-08     | 8            | 6,240                 |
| 4,220    | SHAYS CLEANING SERVICE          | 1-Jun-08     | 780            | 780                 | 962,835  | CHECK        |                     |           |                  | 5-Jun-08  | 4                       | 3,120                | 17-Jun-08    | 12           | 9,360                 |
| 4,221    | SHELBYVILLE POWER SYSTEMS       | 14-Apr-08    | 704            | 704                 | 952,321  | CHECK        | 14-Mar-08           | 14-Apr-08 | 03/29/08         | 23-Apr-08 | 25                      | 17,611               | 5-May-08     | 12           | 8,453                 |
| 4,222    | SHELBYVILLE POWER SYSTEMS       | 14-Apr-08    | 43             | 43                  | 954,281  | CHECK        | 14-Mar-08           | 14-Apr-08 | 03/29/08         | 30-Apr-08 | 32                      | 1,362                | 12-May-08    | 12           | 511                   |
| 4,223    | SHELBYVILLE POWER SYSTEMS       | 12-May-08    | 668            | 668                 | 961,029  | CHECK        | 12-Apr-08           | 12-May-08 | 04/27/08         | 28-May-08 | 31                      | 20,709               | 9-Jun-08     | 12           | 8,016                 |
| 4,224    | SHELBYVILLE POWER SYSTEMS       | 15-May-08    | 40             | 40                  | 961,302  | CHECK        | 15-Apr-08           | 15-May-08 | 04/30/08         | 29-May-08 | 29                      | 1,151                | 9-Jun-08     | 11           | 436                   |
| 4,225    | SHELBYVILLE POWER SYSTEMS       | 10-Jun-08    | 926            | 926                 | 967,206  | CHECK        | 10-May-08           | 10-Jun-08 | 05/25/08         | 25-Jun-08 | 31                      | 28,721               | 3-Jul-08     | 8            | 7,412                 |
| 4,226    | SHELBYVILLE POWER SYSTEMS       | 12-Jun-08    | 39             | 39                  | 967,206  | CHECK        | 12-May-08           | 12-Jun-08 | 05/27/08         | 25-Jun-08 | 29                      | 1,123                | 3-Jul-08     | 8            | 310                   |
| 4,227    | SHELBYVILLE TIMES GAZETTE       | 31-May-08    | 65             | 65                  | 963,436  | CHECK        |                     |           |                  | 9-Jun-08  | 9                       | 585                  | 17-Jun-08    | 8            | 520                   |
| 4,228    | SHELBYVILLE TIMES GAZETTE       | 30-May-08    | 51             | 51                  | 963,436  | CHECK        |                     |           |                  | 9-Jun-08  | 10                      | 513                  | 17-Jun-08    | 8            | 410                   |
| 4,229    | SHELTON PAUL                    | 2-May-08     | 400            | 400                 | 956,471  | CHECK        |                     |           |                  | 12-May-08 | 10                      | 4,000                | 19-May-08    | 7            | 2,800                 |
| 4,230    | SMOKY MOUNTAIN TRUCK CENTER LLC | 13-May-08    | 3,822.55       | 3,823               | 958,947  | CHECK        |                     |           |                  | 20-May-08 | 7                       | 26,758               | 30-May-08    | 10           | 38,226                |
| 4,231    | SMOKY MOUNTAIN TRUCK CENTER LLC | 19-Jun-08    | 75             | 75                  | 966,633  | CHECK        |                     |           |                  | 23-Jun-08 | 4                       | 300                  | 2-Jul-08     | 9            | 675                   |
| 4,232    | SORLING NORTHRUP HANNA CULLEN   | 6-Mar-08     | 118            | 118                 | 948,727  | CHECK        |                     |           |                  | 8-Apr-08  | 33                      | 3,878                | 15-Apr-08    | 7            | 823                   |
| 4,233    | SORLING NORTHRUP HANNA CULLEN   | 9-Jun-08     | 460            | 460                 | 965,916  | CHECK        |                     |           |                  | 19-Jun-08 | 10                      | 4,600                | 25-Jun-08    | 6            | 2,760                 |
| 4,234    | SOUTHEASTERN SOUND INC          | 12-May-08    | 385            | 385                 | 961,514  | CHECK        |                     |           |                  | 30-May-08 | 18                      | 6,930                | 9-Jun-08     | 10           | 3,850                 |
| 4,235    | SOUTHERN CROSS CORPORATION      | 20-Mar-08    | 5,547.00       | 2,663               | 948,360  | CHECK        |                     |           |                  | 7-Apr-08  | 18                      | 47,926               | 16-Apr-08    | 9            | 23,963                |
| 4,236    | SOUTHERN ENGINEERING GPP INC    | 1-Apr-08     | 185            | 185                 | 949,531  | CHECK        |                     |           |                  | 11-Apr-08 | 10                      | 1,850                | 23-Apr-08    | 12           | 2,220                 |
| 4,237    | SPECIAL OLYMPICS                | 16-Apr-08    | 175            | 175                 | 951,041  | CHECK        |                     |           |                  | 17-Apr-08 | 1                       | 175                  | 19-May-08    | 32           | 5,600                 |
| 4,238    | SPECIALTY RISK SERVICES         | 15-May-08    | 1,496.72       | (40)                | 35,261   | WIRE         |                     |           |                  | 15-May-08 | -                       | 0                    | 15-May-08    | 0            | -                     |
| 4,239    | SPIRIT SERVICES CO              | 6-Feb-08     | 67             | 67                  | 956,396  | CHECK        |                     |           |                  | 9-May-08  | 93                      | 6,265                | 14-May-08    | 5            | 337                   |
| 4,240    | SPIRIT SERVICES CO              | 16-Apr-08    | 72             | 72                  | 956,787  | CHECK        |                     |           |                  | 12-May-08 | 26                      | 1,875                | 19-May-08    | 7            | 505                   |
| 4,241    | SPIRIT SERVICES CO              | 30-Apr-08    | 72             | 72                  | 960,283  | CHECK        |                     |           |                  | 27-May-08 | 27                      | 1,947                | 3-Jun-08     | 7            | 505                   |
| 4,242    | SPIRIT SERVICES CO              | 14-May-08    | 72             | 72                  | 963,448  | CHECK        |                     |           |                  | 9-Jun-08  | 26                      | 1,875                | 17-Jun-08    | 8            | 577                   |
| 4,243    | SPIRIT SERVICES CO              | 19-Mar-08    | 72             | 72                  | 966,226  | CHECK        |                     |           |                  | 20-Jun-08 | 93                      | 6,706                | 24-Jun-08    | 4            | 288                   |
| 4,244    | SPIRIT SERVICES CO              | 28-May-08    | 72             | 72                  | 966,641  | CHECK        |                     |           |                  | 23-Jun-08 | 26                      | 1,875                | 30-Jun-08    | 7            | 505                   |
| 4,245    | STAFFING SOLUTIONS INC          | 24-Mar-08    | 301            | 301                 | 947,226  | CHECK        |                     |           |                  | 1-Apr-08  | 8                       | 2,405                | 7-Apr-08     | 6            | 1,804                 |
| 4,246    | STAFFING SOLUTIONS INC          | 31-Mar-08    | 353            | 353                 | 949,017  | CHECK        |                     |           |                  | 9-Apr-08  | 9                       | 3,179                | 16-Apr-08    | 7            | 2,472                 |
| 4,247    | STAFFING SOLUTIONS INC          | 7-Apr-08     | 301            | 301                 | 951,195  | CHECK        |                     |           |                  | 17-Apr-08 | 10                      | 3,006                | 22-Apr-08    | 5            | 1,503                 |
| 4,248    | STAFFING SOLUTIONS INC          | 14-Apr-08    | 353            | 353                 | 952,047  | CHECK        |                     |           |                  | 22-Apr-08 | 8                       | 2,826                | 30-Apr-08    | 8            | 2,826                 |
| 4,249    | STAFFING SOLUTIONS INC          | 21-Apr-08    | 301            | 301                 | 954,293  | CHECK        |                     |           |                  | 30-Apr-08 | 9                       | 2,705                | 6-May-08     | 6            | 1,804                 |
| 4,250    | STAFFING SOLUTIONS INC          | 28-Apr-08    | 353            | 353                 | 956,790  | CHECK        |                     |           |                  | 12-May-08 | 14                      | 4,945                | 19-May-08    | 7            | 2,472                 |
| 4,251    | STAFFING SOLUTIONS INC          | 5-May-08     | 308            | 308                 | 958,221  | CHECK        |                     |           |                  | 16-May-08 | 11                      | 3,389                | 27-May-08    | 11           | 3,389                 |
| 4,252    | STAFFING SOLUTIONS INC          | 12-May-08    | 301            | 301                 | 959,540  | CHECK        |                     |           |                  | 22-May-08 | 10                      | 3,006                | 28-May-08    | 6            | 1,804                 |
| 4,253    | STAFFING SOLUTIONS INC          | 19-May-08    | 451            | 451                 | 961,311  | CHECK        |                     |           |                  | 29-May-08 | 10                      | 4,509                | 6-Jun-08     | 8            | 3,607                 |
| 4,254    | STAFFING SOLUTIONS INC          | 26-May-08    | 301            | 301                 | 963,823  | CHECK        |                     |           |                  | 10-Jun-08 | 15                      | 4,509                | 18-Jun-08    | 8            | 2,405                 |
| 4,255    | STAFFING SOLUTIONS INC          | 2-Jun-08     | 481            | 481                 | 965,111  | CHECK        |                     |           |                  | 16-Jun-08 | 14                      | 6,733                | 23-Jun-08    | 7            | 3,367                 |
| 4,256    | STAFFING SOLUTIONS INC          | 9-Jun-08     | 353            | 353                 | 965,679  | CHECK        |                     |           |                  | 18-Jun-08 | 9                       | 3,179                | 26-Jun-08    | 8            | 2,826                 |
| 4,257    | STAFFING SOLUTIONS INC          | 16-Jun-08    | 353            | 353                 | 967,217  | CHECK        |                     |           |                  | 25-Jun-08 | 9                       | 3,179                | 3-Jul-08     | 8            | 2,826                 |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                               | Invoice Date | Invoice Amount | Division 083 Amount | Check #  | Payment Type   | Service Period From | Service Period To | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|--------------------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-------------------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                      |              |                |                     |          |                |                     |                   |                  |           |                         |                      |              |              |                       |
|          |                                      | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>          | <i>j</i>         | <i>k</i>  | <i>l = k - (f or b)</i> | <i>m = (f or j)</i>  |              |              |                       |
| 4,258    | STAMBAUGH ROOFING INC                | 16-May-08    | 140            | 140                 | 963,824  | CHECK          |                     |                   |                  | 10-Jun-08 | 25                      | 3,500                | 23-Jun-08    | 13           | 1,820                 |
| 4,259    | STAR RODEO                           | 1-Mar-08     | 150            | 150                 | 948,736  | CHECK          |                     |                   |                  | 8-Apr-08  | 38                      | 5,700                | 15-Apr-08    | 7            | 1,050                 |
| 4,260    | STATE SYSTEMS INC                    | 22-Apr-08    | 416            | 416                 | 955,246  | CHECK          |                     |                   |                  | 5-May-08  | 13                      | 5,414                | 12-May-08    | 7            | 2,915                 |
| 4,261    | STINNETTS AUTO BODY AND WRECKER SERV | 19-Mar-08    | 100            | 100                 | 949,920  | CHECK          |                     |                   |                  | 14-Apr-08 | 26                      | 2,600                | 21-Apr-08    | 7            | 700                   |
| 4,262    | SUMMIT MEDICAL GROUP                 | 2-Apr-08     | 18             | 18                  | 953,281  | CHECK          |                     |                   |                  | 28-Apr-08 | 26                      | 468                  | 8-May-08     | 10           | 180                   |
| 4,263    | SUPERIOR CLEANING SERVICE            | 28-Mar-08    | 140            | 140                 | 949,537  | CHECK          |                     |                   |                  | 11-Apr-08 | 14                      | 1,960                | 21-Apr-08    | 10           | 1,400                 |
| 4,264    | SUPERIOR CLEANING SERVICE            | 25-Apr-08    | 140            | 140                 | 955,539  | CHECK          |                     |                   |                  | 6-May-08  | 11                      | 1,540                | 14-May-08    | 8            | 1,120                 |
| 4,265    | SUPERIOR CLEANING SERVICE            | 30-May-08    | 175            | 175                 | 963,458  | CHECK          |                     |                   |                  | 9-Jun-08  | 10                      | 1,750                | 18-Jun-08    | 9            | 1,575                 |
| 4,266    | Sadler, Henry F                      | 14-May-08    | 175            | 6                   | 45,736   | Direct Deposit |                     |                   |                  | 21-May-08 | 7                       | 42                   | 22-May-08    | 1            | 6                     |
| 4,267    | Sharp, Brenda J                      | 17-Apr-08    | 955            | 36                  | 44,397   | Direct Deposit |                     |                   |                  | 21-Apr-08 | 4                       | 143                  | 22-Apr-08    | 1            | 36                    |
| 4,268    | Sharp, Brenda J                      | 22-May-08    | 862            | 114                 | 45,854   | Direct Deposit |                     |                   |                  | 23-May-08 | 1                       | 114                  | 23-May-08    | 0            | -                     |
| 4,269    | Sharp, Brenda J                      | 16-Jun-08    | 730            | 182                 | 46,836   | Direct Deposit |                     |                   |                  | 17-Jun-08 | 1                       | 182                  | 18-Jun-08    | 1            | 182                   |
| 4,270    | Smith, Chadwick B (Chad)             | 25-Jun-08    | 267            | 267                 | 47,377   | Direct Deposit |                     |                   |                  | 30-Jun-08 | 5                       | 1,335                | 30-Jun-08    | 0            | -                     |
| 4,272    | Steiger, Steven R                    | 11-Apr-08    | 785            | 427                 | 44,227   | Direct Deposit |                     |                   |                  | 15-Apr-08 | 4                       | 1,710                | 18-Apr-08    | 3            | 1,282                 |
| 4,273    | Steiger, Steven R                    | 16-Apr-08    | 496            | 164                 | 44,354   | Direct Deposit |                     |                   |                  | 18-Apr-08 | 2                       | 327                  | 18-Apr-08    | 0            | -                     |
| 4,275    | TELCOVE OPERATIONS                   | 23-Jun-08    | 1,812.06       | 651                 | 47,158   | Direct Deposit |                     |                   |                  | 24-Jun-08 | 1                       | 651                  | 24-Jun-08    | 0            | -                     |
| 4,277    | TENDER LAWN CARE                     | 11-Jun-08    | 47             | 21                  | 46,675   | Direct Deposit |                     |                   |                  | 12-Jun-08 | 1                       | 21                   | 13-Jun-08    | 1            | 21                    |
| 4,278    | TENDER LAWN CARE                     | 20-May-08    | 1,113.46       | 1,113               | 959,286  | CHECK          |                     |                   |                  | 21-May-08 | 31                      | 34,517               | 28-May-08    | 7            | 7,794                 |
| 4,279    | TENNESSEE CHAMBER OF COMMERCE AND IN | 20-May-08    | 1,113.46       | 1,113               | 963,423  | CHECK          | 20-Apr-08           | 20-May-08         | 05/05/08         | 17-Jun-08 | 43                      | 47,879               | 23-Jun-08    | 6            | 6,681                 |
| 4,280    | TENNESSEAN NEWSPAPER                 | 10-Jun-08    | 620            | 620                 | 964,421  | CHECK          |                     |                   |                  | 12-Jun-08 | 2                       | 1,240                | 23-Jun-08    | 11           | 6,820                 |
| 4,281    | TENNESSEE DEPARTMENT OF LABOR        | 1-Jun-08     | 620            | 620                 | 964,421  | CHECK          |                     |                   |                  | 12-Jun-08 | 11                      | 6,820                | 23-Jun-08    | 11           | 6,820                 |
| 4,282    | TENNESSEE DEPARTMENT OF LABOR        | 1-Apr-08     | 5,000.00       | 5,000               | 947,236  | CHECK          |                     |                   |                  | 1-Apr-08  | 32                      | 160,000              | 10-Apr-08    | 9            | 45,000                |
| 4,283    | TENNESSEE GAS ASSOCIATION            | 29-Feb-08    | 93             | 93                  | 948,380  | CHECK          |                     |                   |                  | 7-Apr-08  | 6                       | 560                  | 17-Apr-08    | 10           | 933                   |
| 4,284    | TENNESSEE GAS ASSOCIATION            | 11-Apr-08    | 65             | 65                  | 952,056  | CHECK          |                     |                   |                  | 22-Apr-08 | 11                      | 715                  | 2-May-08     | 10           | 650                   |
| 4,285    | TENNESSEE GAS ASSOCIATION            | 16-May-08    | 65             | 65                  | 959,287  | CHECK          |                     |                   |                  | 21-May-08 | 5                       | 325                  | 3-Jun-08     | 13           | 845                   |
| 4,286    | TENNESSEE GAS ASSOCIATION            | 7-Apr-08     | 570            | 570                 | 949,025  | CHECK          |                     |                   |                  | 9-Apr-08  | 2                       | 1,140                | 21-Apr-08    | 12           | 6,840                 |
| 4,287    | TENNESSEE GAS ASSOCIATION            | 17-Apr-08    | 298            | 149                 | 952,057  | CHECK          |                     |                   |                  | 22-Apr-08 | 5                       | 745                  | 28-Apr-08    | 6            | 894                   |
| 4,288    | TENNESSEE GAS ASSOCIATION            | 28-Apr-08    | 350            | 350                 | 954,656  | CHECK          |                     |                   |                  | 1-May-08  | 3                       | 1,050                | 12-May-08    | 11           | 3,850                 |
| 4,289    | TENNESSEE GAS ASSOCIATION            | 7-May-08     | 575            | 575                 | 956,005  | CHECK          |                     |                   |                  | 8-May-08  | 1                       | 575                  | 19-May-08    | 11           | 6,325                 |
| 4,290    | TENNESSEE GAS ASSOCIATION            | 9-May-08     | 298            | 298                 | 957,485  | CHECK          |                     |                   |                  | 13-May-08 | 4                       | 1,192                | 19-May-08    | 6            | 1,788                 |
| 4,291    | TENNESSEE GAS ASSOCIATION            | 15-May-08    | 555            | 535                 | 958,631  | CHECK          |                     |                   |                  | 19-May-08 | 4                       | 2,140                | 27-May-08    | 8            | 4,280                 |
| 4,292    | TENNESSEE ONE CALL SYSTEM INC        | 23-May-08    | 1,266.48       | 1,266               | 962,846  | CHECK          |                     |                   |                  | 5-Jun-08  | 13                      | 16,464               | 12-Jun-08    | 7            | 8,865                 |
| 4,293    | TENNESSEE ONE CALL SYSTEM INC        | 6-Jun-08     | 1,003.51       | 1,004               | 967,467  | CHECK          |                     |                   |                  | 26-Jun-08 | 20                      | 20,070               | 7-Jul-08     | 11           | 11,039                |
| 4,294    | TENNESSEE ONE CALL SYSTEM INC        | 14-Apr-08    | 1,152.21       | 1,152               | 962,646  | CHECK          |                     |                   |                  | 4-Jun-08  | 51                      | 58,763               | 13-Jun-08    | 9            | 10,370                |
| 4,295    | THOMPSON SERVICES UNLIMITED          | 10-Jun-08    | 6,189.00       | 3,095               | 966,663  | CHECK          |                     |                   |                  | 23-Jun-08 | 13                      | 40,229               | 1-Jul-08     | 8            | 24,756                |
| 4,296    | THOMSON SCIENTIFIC INC               | 31-Mar-08    | 244            | 244                 | 948,387  | CHECK          |                     |                   |                  | 7-Apr-08  | 7                       | 1,709                | 14-Apr-08    | 7            | 1,709                 |
| 4,297    | TIDI WASTE SYSTEMS                   | 30-Apr-08    | 246            | 246                 | 956,800  | CHECK          |                     |                   |                  | 12-May-08 | 12                      | 2,949                | 21-May-08    | 9            | 2,211                 |
| 4,298    | TIDI WASTE SYSTEMS                   | 31-May-08    | 250            | 250                 | 963,470  | CHECK          |                     |                   |                  | 9-Jun-08  | 9                       | 2,249                | 18-Jun-08    | 9            | 2,249                 |
| 4,299    | TIMES NEWS                           | 24-Mar-08    | 1,202.04       | 1,202               | 947,738  | CHECK          |                     |                   |                  | 3-Apr-08  | 10                      | 12,020               | 10-Apr-08    | 7            | 8,414                 |
| 4,297    | TIMES NEWS                           | 11-May-08    | 39             | 39                  | 961,049  | CHECK          |                     |                   |                  | 28-May-08 | 17                      | 667                  | 4-Jun-08     | 7            | 274                   |
| 4,298    | TIMES NEWS                           | 18-Jun-08    | 46             | 46                  | 968,534  | CHECK          |                     |                   |                  | 30-Jun-08 | 12                      | 555                  | 9-Jul-08     | 9            | 416                   |
| 4,299    | TIRE WORLD OF LA VERGNE INC          | 26-Feb-08    | 126            | 126                 | 949,931  | CHECK          |                     |                   |                  | 14-Apr-08 | 48                      | 6,058                | 29-Apr-08    | 15           | 1,893                 |
| 4,300    | TMP DIRECTIONAL MARKETING            | 1-Apr-08     | 35,451.35      | 16,966              | 953,292  | CHECK          |                     |                   |                  | 28-Apr-08 | 27                      | 458,083              | 5-May-08     | 7            | 118,762               |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                     | Invoice Date | Invoice Amount | Division 093 Amount | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------|--------------|----------------|---------------------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                            |              |                |                     |          |                |                     |           |                  |           |                         |                      |              |              |                       |
|          |                            | <i>b</i>     | <i>c</i>       | <i>d</i>            | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (j * b)</i>   |              |              |                       |
| 4,301    | TMP DIRECTIONAL MARKETING  | 1-Jun-08     | 16,789.08      | 2,088               | 967,474  | CHECK          |                     |           |                  | 26-Jun-08 | 25                      | 52,200               | 2-Jul-08     | 6            | 12,528                |
| 4,302    | TOWN OF GREENEVILLE        | 31-Mar-08    | 39             | 39                  | 948,392  | CHECK          |                     |           |                  | 7-Apr-08  | 7                       | 273                  | 11-Apr-08    | 4            | 156                   |
| 4,303    | TOWN OF GREENEVILLE        | 30-Apr-08    | 39             | 39                  | 955,912  | CHECK          |                     |           |                  | 7-May-08  | 7                       | 273                  | 13-May-08    | 6            | 234                   |
| 4,304    | TOWN OF GREENEVILLE        | 31-May-08    | 39             | 39                  | 962,851  | CHECK          |                     |           |                  | 5-Jun-08  | 5                       | 195                  | 12-Jun-08    | 7            | 273                   |
| 4,305    | TRI CITY TRUCK RENTAL      | 2-May-08     | 75             | 75                  | 960,323  | CHECK          |                     |           |                  | 27-May-08 | 25                      | 1,870                | 4-Jun-08     | 8            | 598                   |
| 4,306    | Thomas, Timothy L          | 23-Apr-08    | 128            | 128                 | 44,799   | Direct Deposit |                     |           |                  | 29-Apr-08 | 6                       | 768                  | 30-Apr-08    | 1            | 128                   |
| 4,307    | Turner, Larry W (Wayne)    | 23-Jun-08    | 453            | 253                 | 47,163   | Direct Deposit |                     |           |                  | 24-Jun-08 | 1                       | 253                  | 24-Jun-08    | 0            | -                     |
| 4,308    | UNION CITY DAILY MESSENGER | 13-May-08    | 44             | 44                  | 958,654  | CHECK          |                     |           |                  | 19-May-08 | 6                       | 263                  | 23-May-08    | 4            | 175                   |
| 4,309    | UNION CITY ELECTRIC SYSTEM | 28-Mar-08    | 35             | 35                  | 949,264  | CHECK          | 28-Feb-08           | 28-Mar-08 | 03/13/08         | 10-Apr-08 | 28                      | 990                  | 16-Apr-08    | 6            | 212                   |
| 4,310    | UNION CITY ELECTRIC SYSTEM | 1-Apr-08     | 267            | 267                 | 950,979  | CHECK          | 1-Mar-08            | 1-Apr-08  | 03/16/08         | 16-Apr-08 | 31                      | 8,283                | 23-Apr-08    | 7            | 1,870                 |
| 4,311    | UNION CITY ELECTRIC SYSTEM | 29-Apr-08    | 38             | 38                  | 957,500  | CHECK          | 29-Mar-08           | 29-Apr-08 | 04/13/08         | 13-May-08 | 30                      | 1,142                | 21-May-08    | 8            | 305                   |
| 4,312    | UNION CITY ELECTRIC SYSTEM | 1-May-08     | 277            | 277                 | 958,655  | CHECK          | 1-Apr-08            | 1-May-08  | 04/16/08         | 19-May-08 | 33                      | 9,126                | 27-May-08    | 8            | 2,212                 |
| 4,313    | UNION CITY ELECTRIC SYSTEM | 29-May-08    | 37             | 37                  | 963,851  | CHECK          | 29-Apr-08           | 29-May-08 | 05/14/08         | 10-Jun-08 | 27                      | 1,004                | 18-Jun-08    | 8            | 297                   |
| 4,314    | UNION CITY ELECTRIC SYSTEM | 2-Jun-08     | 333            | 333                 | 965,698  | CHECK          | 2-May-08            | 2-Jun-08  | 05/17/08         | 18-Jun-08 | 32                      | 10,652               | 25-Jun-08    | 7            | 2,330                 |
| 4,315    | UNITED WAY                 | 24-Mar-08    | 1,000.00       | 667                 | 947,751  | CHECK          |                     |           |                  | 3-Apr-08  | 10                      | 6,667                | 14-Apr-08    | 11           | 7,333                 |
| 4,316    | UNITED WAY                 | 31-Mar-08    | 1,500.00       | 1,500               | 947,985  | CHECK          |                     |           |                  | 4-Apr-08  | 4                       | 6,000                | 17-Apr-08    | 13           | 19,500                |
| 4,317    | USA MOBILITY WIRELESS INC  | 19-Apr-08    | 37             | 37                  | 954,889  | CHECK          |                     |           |                  | 2-May-08  | 13                      | 481                  | 13-May-08    | 11           | 407                   |
| 4,318    | USA MOBILITY WIRELESS INC  | 19-Apr-08    | 37             | 37                  | 954,889  | CHECK          |                     |           |                  | 2-May-08  | 13                      | 475                  | 13-May-08    | 11           | 402                   |
| 4,319    | UTILQUEST                  | 11-Mar-08    | 2,183.87       | 2,184               | 948,411  | CHECK          |                     |           |                  | 7-Apr-08  | 27                      | 58,964               | 14-Apr-08    | 7            | 15,287                |
| 4,320    | UTILQUEST                  | 11-Mar-08    | 821            | 821                 | 948,411  | CHECK          |                     |           |                  | 7-Apr-08  | 27                      | 22,159               | 14-Apr-08    | 7            | 5,745                 |
| 4,321    | UTILQUEST                  | 11-Mar-08    | 1,822.21       | 1,822               | 948,411  | CHECK          |                     |           |                  | 7-Apr-08  | 27                      | 49,200               | 14-Apr-08    | 7            | 12,755                |
| 4,322    | UTILQUEST                  | 29-Jan-08    | 1,622.25       | 1,622               | 949,039  | CHECK          |                     |           |                  | 9-Apr-08  | 71                      | 115,180              | 15-Apr-08    | 6            | 9,734                 |
| 4,323    | UTILQUEST                  | 8-Jan-08     | 849            | 849                 | 949,039  | CHECK          |                     |           |                  | 9-Apr-08  | 92                      | 78,063               | 15-Apr-08    | 6            | 5,091                 |
| 4,324    | UTILQUEST                  | 18-Mar-08    | 2,915.88       | 2,916               | 949,948  | CHECK          |                     |           |                  | 14-Apr-08 | 27                      | 78,729               | 22-Apr-08    | 8            | 23,327                |
| 4,325    | UTILQUEST                  | 18-Mar-08    | 2,401.21       | 2,401               | 949,948  | CHECK          |                     |           |                  | 14-Apr-08 | 27                      | 64,833               | 22-Apr-08    | 8            | 19,210                |
| 4,326    | UTILQUEST                  | 18-Mar-08    | 1,060.63       | 1,061               | 949,948  | CHECK          |                     |           |                  | 14-Apr-08 | 27                      | 28,637               | 22-Apr-08    | 8            | 8,485                 |
| 4,327    | UTILQUEST                  | 22-Jan-08    | 1,210.17       | 1,210               | 951,445  | CHECK          |                     |           |                  | 18-Apr-08 | 87                      | 105,285              | 28-Apr-08    | 10           | 12,102                |
| 4,328    | UTILQUEST                  | 25-Mar-08    | 2,340.35       | 2,340               | 951,809  | CHECK          |                     |           |                  | 21-Apr-08 | 27                      | 63,189               | 29-Apr-08    | 8            | 18,723                |
| 4,329    | UTILQUEST                  | 25-Mar-08    | 1,385.78       | 1,386               | 951,809  | CHECK          |                     |           |                  | 21-Apr-08 | 27                      | 37,416               | 29-Apr-08    | 8            | 11,086                |
| 4,330    | UTILQUEST                  | 19-Feb-08    | 2,100.41       | 2,100               | 953,313  | CHECK          |                     |           |                  | 28-Apr-08 | 69                      | 144,928              | 5-May-08     | 7            | 14,703                |
| 4,331    | UTILQUEST                  | 1-Apr-08     | 1,140.62       | 1,141               | 953,313  | CHECK          |                     |           |                  | 28-Apr-08 | 27                      | 30,797               | 5-May-08     | 7            | 7,984                 |
| 4,332    | UTILQUEST                  | 1-Apr-08     | 2,893.28       | 2,893               | 953,313  | CHECK          |                     |           |                  | 28-Apr-08 | 27                      | 78,119               | 5-May-08     | 7            | 20,253                |
| 4,333    | UTILQUEST                  | 1-Apr-08     | 3,856.54       | 3,857               | 953,313  | CHECK          |                     |           |                  | 28-Apr-08 | 27                      | 104,127              | 5-May-08     | 7            | 26,996                |
| 4,334    | UTILQUEST                  | 12-Feb-08    | 696            | 696                 | 954,005  | CHECK          |                     |           |                  | 29-Apr-08 | 77                      | 53,554               | 5-May-08     | 6            | 4,173                 |
| 4,335    | UTILQUEST                  | 19-Feb-08    | 1,140.62       | 1,141               | 954,005  | CHECK          |                     |           |                  | 29-Apr-08 | 70                      | 79,843               | 5-May-08     | 6            | 6,844                 |
| 4,336    | UTILQUEST                  | 4-Mar-08     | 1,154.53       | 1,155               | 954,005  | CHECK          |                     |           |                  | 29-Apr-08 | 56                      | 64,654               | 5-May-08     | 6            | 6,927                 |
| 4,337    | UTILQUEST                  | 19-Feb-08    | 3,693.09       | 3,693               | 954,005  | CHECK          |                     |           |                  | 29-Apr-08 | 70                      | 258,516              | 5-May-08     | 6            | 22,159                |
| 4,338    | UTILQUEST                  | 8-Apr-08     | 3,380.13       | 3,380               | 955,281  | CHECK          |                     |           |                  | 5-May-08  | 27                      | 91,264               | 13-May-08    | 8            | 27,041                |
| 4,339    | UTILQUEST                  | 8-Apr-08     | 849            | 849                 | 955,281  | CHECK          |                     |           |                  | 5-May-08  | 27                      | 22,910               | 13-May-08    | 8            | 6,788                 |
| 4,340    | UTILQUEST                  | 8-Apr-08     | 2,395.99       | 2,396               | 955,281  | CHECK          |                     |           |                  | 5-May-08  | 27                      | 64,692               | 13-May-08    | 8            | 19,168                |
| 4,341    | UTILQUEST                  | 14-Apr-08    | 3,851.32       | 3,851               | 956,421  | CHECK          |                     |           |                  | 9-May-08  | 25                      | 96,283               | 15-May-08    | 6            | 23,108                |
| 4,342    | UTILQUEST                  | 14-Apr-08    | 3,764.39       | 3,764               | 956,421  | CHECK          |                     |           |                  | 9-May-08  | 25                      | 94,110               | 15-May-08    | 6            | 22,586                |
| 4,343    | UTILQUEST                  | 22-Apr-08    | 4,214.73       | 4,215               | 958,662  | CHECK          |                     |           |                  | 19-May-08 | 27                      | 113,798              | 27-May-08    | 8            | 33,718                |

**Amos Energy Corporation-Tennessee  
Other O&M Payment and Check Clearing Lag  
For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor                    | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period |    | Midpoint Service | Weighted |             |             |              |           |    |        |
|----------|---------------------------|---|--------------|----------------|---------------------|---------|--------------|----------------|----|------------------|----------|-------------|-------------|--------------|-----------|----|--------|
|          |                           |   |              |                |                     |         |              | From           | To |                  | Date     | Payment lag | Payment Lag | Clearing Lag |           |    |        |
| 4,344    | UTILQUEST                 |   | 29-Apr-08    | 2,896.75       | 2,897               | 960,337 | CHECK        |                |    | f                | k        | 27-May-08   | 28          | 81,109       | 2-Jun-08  | 6  | 17,381 |
| 4,345    | UTILQUEST                 |   | 29-Apr-08    | 1,488.37       | 1,488               | 960,337 | CHECK        |                |    |                  |          | 27-May-08   | 28          | 41,674       | 2-Jun-08  | 6  | 8,930  |
| 4,346    | UTILQUEST                 |   | 22-Apr-08    | 2,234.29       | 2,234               | 961,551 | CHECK        |                |    |                  |          | 30-May-08   | 38          | 84,903       | 6-Jun-08  | 7  | 15,640 |
| 4,347    | UTILQUEST                 |   | 6-May-08     | 2,804.60       | 2,805               | 961,994 | CHECK        |                |    |                  |          | 2-Jun-08    | 27          | 75,724       | 9-Jun-08  | 7  | 19,632 |
| 4,348    | UTILQUEST                 |   | 6-May-08     | 1,071.07       | 1,071               | 961,994 | CHECK        |                |    |                  |          | 2-Jun-08    | 27          | 28,919       | 9-Jun-08  | 7  | 7,497  |
| 4,349    | UTILQUEST                 |   | 6-May-08     | 2,776.75       | 2,777               | 961,994 | CHECK        |                |    |                  |          | 2-Jun-08    | 27          | 74,972       | 9-Jun-08  | 7  | 19,437 |
| 4,350    | UTILQUEST                 |   | 25-Mar-08    | 3,786.99       | 3,787               | 962,664 | CHECK        |                |    |                  |          | 4-Jun-08    | 71          | 268,876      | 10-Jun-08 | 6  | 22,722 |
| 4,351    | UTILQUEST                 |   | 13-May-08    | 5,230.16       | 5,230               | 963,493 | CHECK        |                |    |                  |          | 9-Jun-08    | 27          | 141,214      | 16-Jun-08 | 7  | 36,611 |
| 4,352    | UTILQUEST                 |   | 13-May-08    | 1,288.41       | 1,288               | 963,493 | CHECK        |                |    |                  |          | 9-Jun-08    | 27          | 34,787       | 16-Jun-08 | 7  | 9,019  |
| 4,353    | UTILQUEST                 |   | 13-May-08    | 2,818.51       | 2,819               | 963,493 | CHECK        |                |    |                  |          | 9-Jun-08    | 27          | 76,100       | 16-Jun-08 | 7  | 19,730 |
| 4,354    | UTILQUEST                 |   | 20-May-08    | 3,013.25       | 3,013               | 965,142 | CHECK        |                |    |                  |          | 16-Jun-08   | 27          | 81,358       | 23-Jun-08 | 7  | 21,093 |
| 4,355    | UTILQUEST                 |   | 20-May-08    | 1,877.85       | 1,878               | 965,142 | CHECK        |                |    |                  |          | 16-Jun-08   | 27          | 50,702       | 23-Jun-08 | 7  | 13,145 |
| 4,356    | UTILQUEST                 |   | 27-May-08    | 4,576.39       | 4,576               | 966,680 | CHECK        |                |    |                  |          | 23-Jun-08   | 27          | 123,563      | 30-Jun-08 | 7  | 32,035 |
| 4,357    | UTILQUEST                 |   | 27-May-08    | 1,363.18       | 1,363               | 966,680 | CHECK        |                |    |                  |          | 23-Jun-08   | 27          | 36,806       | 30-Jun-08 | 7  | 9,542  |
| 4,358    | UTILQUEST                 |   | 3-Jun-08     | 2,343.82       | 2,344               | 968,549 | CHECK        |                |    |                  |          | 30-Jun-08   | 27          | 63,283       | 8-Jul-08  | 8  | 18,751 |
| 4,359    | UTILQUEST                 |   | 3-Jun-08     | 2,637.68       | 2,638               | 968,549 | CHECK        |                |    |                  |          | 30-Jun-08   | 27          | 71,217       | 8-Jul-08  | 8  | 21,101 |
| 4,360    | VALUE PAGE                |   | 1-Apr-08     | 94             | 94                  | 947,263 | CHECK        |                |    |                  |          | 1-Apr-08    | -           | 0            | 14-Apr-08 | 13 | 1,226  |
| 4,361    | VALUE PAGE                |   | 1-May-08     | 94             | 94                  | 954,892 | CHECK        |                |    |                  |          | 2-May-08    | 1           | 94           | 16-May-08 | 14 | 1,320  |
| 4,362    | VALUE PAGE                |   | 1-Jun-08     | 94             | 94                  | 965,444 | CHECK        |                |    |                  |          | 17-Jun-08   | 16          | 1,508        | 30-Jun-08 | 13 | 1,226  |
| 4,363    | VERIZON                   |   | 9-Jun-08     | 4,390.38       | 4,103               | 965,707 | CHECK        |                |    |                  |          | 18-Jun-08   | 9           | 36,924       | 26-Jun-08 | 8  | 32,821 |
| 4,364    | VERIZON NORTH             |   | 25-Mar-08    | 263            | 263                 | 949,565 | CHECK        |                |    | 03/10/08         |          | 11-Apr-08   | 32          | 8,411        | 18-Apr-08 | 7  | 1,840  |
| 4,365    | VERIZON NORTH             |   | 10-Mar-08    | 197            | 197                 | 949,565 | CHECK        |                |    | 02/24/08         |          | 11-Apr-08   | 47          | 9,265        | 18-Apr-08 | 7  | 1,380  |
| 4,366    | VERIZON WIRELESS          |   | 9-Apr-08     | 4,119.87       | 3,830               | 22,771  | CHECK        |                |    |                  |          | 1-May-08    | 22          | 84,259       | 6-May-08  | 5  | 19,150 |
| 4,367    | VERIZON WIRELESS          |   | 9-May-08     | 4,254.29       | 3,967               | 959,313 | CHECK        |                |    |                  |          | 21-May-08   | 12          | 47,603       | 29-May-08 | 8  | 31,736 |
| 4,368    | VETERANS OF FOREIGN WARS  |   | 29-May-08    | 125            | 125                 | 962,001 | CHECK        |                |    |                  |          | 2-Jun-08    | 4           | 500          | 11-Jun-08 | 9  | 1,125  |
| 4,369    | VF IMAGEWEAR INC          |   | 27-Dec-07    | 82             | 82                  | 947,273 | CHECK        |                |    |                  |          | 1-Apr-08    | 96          | 7,906        | 7-Apr-08  | 6  | 494    |
| 4,370    | VF IMAGEWEAR INC          |   | 14-Mar-08    | 56             | 56                  | 948,766 | CHECK        |                |    |                  |          | 8-Apr-08    | 25          | 1,388        | 14-Apr-08 | 6  | 333    |
| 4,371    | VF IMAGEWEAR INC          |   | 14-Mar-08    | 56             | 56                  | 948,766 | CHECK        |                |    |                  |          | 8-Apr-08    | 25          | 1,388        | 14-Apr-08 | 6  | 333    |
| 4,372    | VF IMAGEWEAR INC          |   | 15-Mar-08    | 62             | 62                  | 949,044 | CHECK        |                |    |                  |          | 9-Apr-08    | 25          | 1,561        | 17-Apr-08 | 8  | 500    |
| 4,373    | VF IMAGEWEAR INC          |   | 14-Apr-08    | 72             | 72                  | 956,424 | CHECK        |                |    |                  |          | 9-May-08    | 25          | 1,808        | 14-May-08 | 5  | 362    |
| 4,374    | VF IMAGEWEAR INC          |   | 1-May-08     | 93             | 93                  | 960,342 | CHECK        |                |    |                  |          | 27-May-08   | 26          | 2,429        | 2-Jun-08  | 6  | 560    |
| 4,375    | VF IMAGEWEAR INC          |   | 7-May-08     | 86             | 86                  | 962,003 | CHECK        |                |    |                  |          | 2-Jun-08    | 26          | 2,224        | 9-Jun-08  | 7  | 599    |
| 4,376    | VF IMAGEWEAR INC          |   | 7-May-08     | 291            | 291                 | 962,003 | CHECK        |                |    |                  |          | 2-Jun-08    | 26          | 7,563        | 9-Jun-08  | 7  | 2,036  |
| 4,377    | VF IMAGEWEAR INC          |   | 12-May-08    | 56             | 56                  | 963,108 | CHECK        |                |    |                  |          | 6-Jun-08    | 25          | 1,389        | 13-Jun-08 | 7  | 389    |
| 4,378    | VF IMAGEWEAR INC          |   | 12-May-08    | 150            | 150                 | 963,108 | CHECK        |                |    |                  |          | 6-Jun-08    | 25          | 3,753        | 13-Jun-08 | 7  | 1,051  |
| 4,379    | VF IMAGEWEAR INC          |   | 14-May-08    | 156            | 156                 | 963,498 | CHECK        |                |    |                  |          | 9-Jun-08    | 26          | 4,046        | 16-Jun-08 | 7  | 1,089  |
| 4,380    | VF IMAGEWEAR INC          |   | 16-May-08    | 43             | 43                  | 963,867 | CHECK        |                |    |                  |          | 10-Jun-08   | 25          | 1,069        | 16-Jun-08 | 6  | 257    |
| 4,381    | VF IMAGEWEAR INC          |   | 7-May-08     | 118            | 118                 | 964,154 | CHECK        |                |    |                  |          | 11-Jun-08   | 35          | 4,116        | 17-Jun-08 | 6  | 706    |
| 4,382    | VF IMAGEWEAR INC          |   | 20-May-08    | 40             | 40                  | 965,149 | CHECK        |                |    |                  |          | 16-Jun-08   | 27          | 1,084        | 20-Jun-08 | 4  | 161    |
| 4,383    | VF IMAGEWEAR INC          |   | 2-Jun-08     | (43)           | (43)                | 967,753 | CHECK        |                |    |                  |          | 27-Jun-08   | 25          | (1,069)      | 7-Jul-08  | 10 | (428)  |
| 4,384    | VINSON PROCESS CONTROLS   |   | 26-Mar-08    | 3,525.79       | 3,526               | 951,814 | CHECK        |                |    |                  |          | 21-Apr-08   | 26          | 91,671       | 25-Apr-08 | 4  | 14,103 |
| 4,385    | VOYAGER FLEET SYSTEMS INC |   | 28-Apr-08    | 1,070,559.04   | 52,116              | 35,253  | WIRE         |                |    |                  |          | 24-Apr-08   | (4)         | (208,465)    | 24-Apr-08 | 0  | -      |
| 4,386    | VOYAGER FLEET SYSTEMS INC |   | 28-May-08    | 872,095.62     | 45,807              | 35,358  | WIRE         |                |    |                  |          | 24-May-08   | (4)         | (183,230)    | 24-May-08 | 0  | -      |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

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| Line No. | Vendor                                 | Invoice Date | Invoice Amount | Division | Check #  | Payment Type   | Service Period From | To        | Midpoint Service | Date Paid | Payment Lag             | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------------------------------|--------------|----------------|----------|----------|----------------|---------------------|-----------|------------------|-----------|-------------------------|----------------------|--------------|--------------|-----------------------|
|          |                                        | <i>b</i>     | <i>c</i>       | <i>d</i> | <i>e</i> | <i>f</i>       | <i>h</i>            | <i>i</i>  | <i>j</i>         | <i>k</i>  | <i>l = k - j (or b)</i> | <i>m = (f * d)</i>   |              |              |                       |
| 4,387    | VOYAGER FLEET SYSTEMS INC              | 26-Jun-08    | 203,911.47     | 5,039    | 35,543   | WIRE           |                     |           |                  | 24-Jun-08 | (2)                     | (10,077)             | 24-Jun-08    | 0            | -                     |
| 4,388    | Vines, Danny C                         | 12-Jun-08    | 65             | 65       | 964,744  | CHECK          |                     |           |                  | 13-Jun-08 | 1                       | 65                   | 25-Jun-08    | 12           | 781                   |
| 4,389    | WAX FAMILY PRINTING LLC                | 2-Jun-08     | 2,500.00       | 2,500    | 967,758  | CHECK          |                     |           |                  | 27-Jun-08 | 25                      | 62,500               | 7-Jul-08     | 10           | 25,000                |
| 4,390    | WEAKLEY COUNTY                         | 26-Mar-08    | 16             | 16       | 948,426  | CHECK          | 26-Feb-08           | 26-Mar-08 | 03/11/08         | 7-Apr-08  | 27                      | 442                  | 11-Apr-08    | 4            | 65                    |
| 4,391    | WEAKLEY COUNTY                         | 25-Apr-08    | 19             | 19       | 935,975  | CHECK          | 25-Mar-08           | 25-Apr-08 | 04/09/08         | 7-May-08  | 28                      | 543                  | 15-May-08    | 8            | 155                   |
| 4,392    | WEAKLEY COUNTY                         | 28-May-08    | 20             | 20       | 962,868  | CHECK          | 28-Apr-08           | 28-May-08 | 05/13/08         | 5-Jun-08  | 23                      | 452                  | 12-Jun-08    | 7            | 138                   |
| 4,393    | WEBBS REFRESHMENTS                     | 15-Feb-08    | 51             | 51       | 949,967  | CHECK          |                     |           |                  | 14-Apr-08 | 59                      | 3,014                | 23-Apr-08    | 9            | 460                   |
| 4,394    | WEBBS REFRESHMENTS                     | 24-Mar-08    | 43             | 43       | 951,452  | CHECK          |                     |           |                  | 18-Apr-08 | 25                      | 1,083                | 28-Apr-08    | 10           | 433                   |
| 4,395    | WEBBS REFRESHMENTS                     | 28-Mar-08    | 188            | 188      | 952,072  | CHECK          |                     |           |                  | 22-Apr-08 | 25                      | 4,696                | 30-Apr-08    | 8            | 1,503                 |
| 4,396    | WEBBS REFRESHMENTS                     | 25-Apr-08    | 134            | 134      | 958,999  | CHECK          |                     |           |                  | 20-May-08 | 25                      | 3,347                | 29-May-08    | 9            | 1,205                 |
| 4,397    | WEBBS REFRESHMENTS                     | 15-May-08    | 86             | 86       | 963,510  | CHECK          |                     |           |                  | 9-Jun-08  | 25                      | 2,157                | 18-Jun-08    | 9            | 776                   |
| 4,398    | WELDING UNLIMITED INC                  | 31-Mar-08    | 8              | 8        | 950,710  | CHECK          |                     |           |                  | 15-Apr-08 | 15                      | 115                  | 23-Apr-08    | 8            | 61                    |
| 4,399    | WELDING UNLIMITED INC                  | 31-Mar-08    | 103            | 103      | 950,710  | CHECK          |                     |           |                  | 15-Apr-08 | 15                      | 1,541                | 23-Apr-08    | 8            | 822                   |
| 4,400    | WELDING UNLIMITED INC                  | 31-Mar-08    | 44             | 44       | 950,710  | CHECK          |                     |           |                  | 15-Apr-08 | 15                      | 656                  | 23-Apr-08    | 8            | 350                   |
| 4,401    | WELDING UNLIMITED INC                  | 30-Apr-08    | 8              | 8        | 959,322  | CHECK          |                     |           |                  | 21-May-08 | 21                      | 161                  | 30-May-08    | 9            | 69                    |
| 4,402    | WELDING UNLIMITED INC                  | 31-May-08    | 8              | 8        | 965,945  | CHECK          |                     |           |                  | 19-Jun-08 | 19                      | 145                  | 26-Jun-08    | 7            | 54                    |
| 4,403    | WHITBY'S FLOWER AND GIFT SHOP          | 30-Apr-08    | 88             | 88       | 956,434  | CHECK          |                     |           |                  | 9-May-08  | 24                      | 2,107                | 15-May-08    | 6            | 527                   |
| 4,404    | WILLIAMSON COUNTY                      | 7-Apr-08     | 30             | 30       | 950,722  | CHECK          | 31-Mar-08           | 30-Apr-08 | 04/15/08         | 15-Apr-08 | 8                       | 240                  | 25-Apr-08    | 10           | 300                   |
| 4,405    | WILLIAMSON COUNTY FAIR ASSOCIATION INC | 25-Jun-08    | 6,000.00       | 6,000    | 968,565  | CHECK          |                     |           |                  | 30-Jun-08 | 5                       | 30,000               | 10-Jul-08    | 10           | 60,000                |
| 4,406    | WILLIAMSON COUNTY FRANKLIN             | 25-Mar-08    | 150            | 150      | 947,289  | CHECK          |                     |           |                  | 1-Apr-08  | 7                       | 1,050                | 14-Apr-08    | 13           | 1,950                 |
| 4,407    | WILLIAMSON COUNTY LANDFILL             | 11-Apr-08    | 39             | 39       | 952,357  | CHECK          |                     |           |                  | 23-Apr-08 | 12                      | 468                  | 5-May-08     | 12           | 468                   |
| 4,408    | WINGATE INN                            | 26-Mar-08    | 772            | 220      | 948,439  | CHECK          | 26-Feb-08           | 26-Mar-08 | 03/11/08         | 7-Apr-08  | 27                      | 5,952                | 18-Apr-08    | 11           | 2,425                 |
| 4,409    | WINGATE INN                            | 11-Apr-08    | 331            | 220      | 952,081  | CHECK          | 11-Mar-08           | 11-Apr-08 | 03/26/08         | 22-Apr-08 | 27                      | 5,952                | 5-May-08     | 13           | 2,866                 |
| 4,410    | WINNING MOVES PROMOTIONAL EDGE LLC     | 24-Apr-08    | 305            | 305      | 955,986  | CHECK          |                     |           |                  | 7-May-08  | 13                      | 3,959                | 16-May-08    | 9            | 2,741                 |
| 4,411    | WIRELESS CONNECTION INC                | 2-Apr-08     | 100            | 100      | 948,084  | CHECK          | 2-Mar-08            | 2-Apr-08  | 03/17/08         | 7-Apr-08  | 21                      | 2,105                | 16-Apr-08    | 9            | 902                   |
| 4,412    | WIRELESS CONNECTION INC                | 1-May-08     | 98             | 98       | 959,079  | CHECK          |                     |           |                  | 21-May-08 | 20                      | 1,965                | 29-May-08    | 8            | 786                   |
| 4,413    | WIRELESS CONNECTION INC                | 27-May-08    | 98             | 98       | 965,531  | CHECK          |                     |           |                  | 18-Jun-08 | 22                      | 2,161                | 26-Jun-08    | 8            | 786                   |
| 4,414    | WOLVERINE WORLD WIDE INC               | 7-May-08     | 1,750.00       | 1,125    | 957,745  | CHECK          |                     |           |                  | 14-May-08 | 7                       | 7,875                | 21-May-08    | 7            | 7,875                 |
| 4,415    | WOMEN'S COUNCIL OF REALTORS            | 1-May-08     | 250            | 250      | 961,087  | CHECK          |                     |           |                  | 29-May-08 | 28                      | 7,000                | 13-Jun-08    | 15           | 3,750                 |
| 4,416    | WOOD COMMUNICATION                     | 1-Apr-08     | 12             | 12       | 948,441  | CHECK          | 1-Apr-08            | 1-May-08  | 04/16/08         | 7-Apr-08  | 6                       | 72                   | 10-Apr-08    | 3            | 36                    |
| 4,417    | WOOD COMMUNICATION                     | 1-May-08     | 12             | 12       | 959,330  | CHECK          |                     |           |                  | 21-May-08 | 35                      | 421                  | 28-May-08    | 7            | 84                    |
| 4,418    | WOOD COMMUNICATION                     | 1-Jun-08     | 12             | 12       | 965,718  | CHECK          | 1-May-08            | 1-Jun-08  | 05/16/08         | 18-Jun-08 | 33                      | 397                  | 25-Jun-08    | 7            | 84                    |
| 4,419    | WORD OF LIFE MINISTRY                  | 11-Jun-08    | 100            | 100      | 966,703  | CHECK          |                     |           |                  | 23-Jun-08 | 12                      | 1,200                | 21-Jul-08    | 28           | 2,800                 |
| 4,420    | Woods, David B                         | 14-Apr-08    | 50             | 50       | 44,718   | Direct Deposit |                     |           |                  | 28-Apr-08 | 14                      | 707                  | 29-Apr-08    | 1            | 50                    |
| 4,421    | Woods, David B                         | 21-May-08    | 62             | 62       | 46,235   | Direct Deposit |                     |           |                  | 2-Jun-08  | 12                      | 741                  | 2-Jun-08     | 0            | -                     |
| 4,422    | XEROX CORPORATION                      | 1-Apr-08     | 302            | 302      | 948,445  | CHECK          |                     |           |                  | 7-Apr-08  | 6                       | 1,810                | 14-Apr-08    | 7            | 2,111                 |
| 4,423    | XEROX CORPORATION                      | 1-Apr-08     | 121            | 121      | 948,446  | CHECK          |                     |           |                  | 7-Apr-08  | 6                       | 726                  | 14-Apr-08    | 7            | 847                   |
| 4,424    | XEROX CORPORATION                      | 1-May-08     | 165            | 165      | 959,337  | CHECK          |                     |           |                  | 21-May-08 | 20                      | 3,297                | 27-May-08    | 6            | 989                   |
| 4,425    | XEROX CORPORATION                      | 1-May-08     | 302            | 302      | 960,367  | CHECK          |                     |           |                  | 27-May-08 | 26                      | 7,843                | 2-Jun-08     | 6            | 1,810                 |
| 4,426    | XEROX CORPORATION                      | 1-Jun-08     | 459            | 459      | 965,721  | CHECK          |                     |           |                  | 18-Jun-08 | 17                      | 7,796                | 23-Jun-08    | 5            | 2,293                 |
| 4,427    | XEROX CORPORATION                      | 1-Jun-08     | 121            | 121      | 965,722  | CHECK          |                     |           |                  | 18-Jun-08 | 17                      | 2,057                | 23-Jun-08    | 5            | 605                   |
| 4,428    | YOUNG WATER LLC                        | 26-Mar-08    | 32             | 32       | 949,065  | CHECK          |                     |           |                  | 9-Apr-08  | 14                      | 450                  | 21-Apr-08    | 12           | 386                   |
| 4,429    | YOUNG WATER LLC                        | 23-Apr-08    | 32             | 32       | 956,446  | CHECK          |                     |           |                  | 9-May-08  | 16                      | 516                  | 27-May-08    | 18           | 581                   |

**Atmos Energy Corporation-Tennessee**  
**Other O&M Payment and Check Clearing Lag**  
**For Test Year Ended June 30, 2008**

CWC WP 5-1

| Line No. | Vendor         | a | Invoice Date | Invoice Amount | Division 093 Amount | Check # | Payment Type | Service Period From | To | Midpoint Service | Date Paid | Payment lag    | Weighted Payment Lag | Date Cleared | Clearing Lag | Weighted Clearing Lag |
|----------|----------------|---|--------------|----------------|---------------------|---------|--------------|---------------------|----|------------------|-----------|----------------|----------------------|--------------|--------------|-----------------------|
|          |                |   | b            | c              | d                   | e       | f            | h                   | i  | j                | k         | l = k-l (or b) | m = (i*j)            |              |              |                       |
| 4,430    | YOUNGWATER LLC |   | 7-May-08     | 19             | 19                  | 959,339 | CHECK        |                     |    |                  | 21-May-08 | 14             | 259                  | 2-Jun-08     | 12           | 222                   |
| 4,431    | YOUNGWATER LLC |   | 21-May-08    | 34             | 34                  | 965,168 | CHECK        |                     |    |                  | 16-Jun-08 | 26             | 881                  | 30-Jun-08    | 14           | 475                   |
| 4,432    | YOUNGWATER LLC |   | 23-Jun-08    | 42             | 42                  | 968,571 | CHECK        |                     |    |                  | 30-Jun-08 | 7              | 291                  | 14-Jul-08    | 14           | 582                   |
| 4,433    |                |   |              |                |                     |         |              |                     |    |                  |           |                |                      |              |              |                       |
| 4,434    |                |   |              |                | 4,651,378           |         |              |                     |    |                  |           |                | 95,255,614           |              |              | 27,327,429            |
| 4,435    |                |   |              |                |                     |         |              |                     |    |                  |           |                |                      |              |              |                       |
| 4,436    |                |   |              |                |                     |         |              |                     |    |                  |           |                | 20.44                |              |              | 5.86                  |

Other O&M Payment Lag Days:

**Atmos Energy Corporation-Tennessee**  
**Taxes Other Than Income Taxes**  
**For Test Year Ended June 30, 2008**

| Line No. | Description                                                       | As Adjusted \$ Amount | Lag Days | Weighted Lag Days |
|----------|-------------------------------------------------------------------|-----------------------|----------|-------------------|
|          | (a)                                                               | (b)                   | (c)      | (d)               |
| 1        | <b>Payroll Taxes:</b>                                             |                       |          |                   |
| 2        | FICA - Paid on the first banking day after each payday:           | 225,885               | 17.1     | 16.57             |
| 3        |                                                                   |                       |          |                   |
| 4        | Federal Unemployment - Paid quarterly in arrears at the           |                       |          |                   |
| 5        | end of the month following each quarter:                          | 3,680                 | 76.0     | 1.20              |
| 6        |                                                                   |                       |          |                   |
| 7        | State Unemployment - Paid quarterly in arrears at the end         |                       |          |                   |
| 8        | end of the month following each quarter:                          | 3,680                 | 76.0     | 1.20              |
| 9        |                                                                   |                       |          |                   |
| 10       | <b>Total Payroll Taxes</b>                                        | 233,245               |          | 18.97             |
| 11       |                                                                   |                       |          |                   |
| 12       | Ad Valorem - Previous calendar year taxes are paid February 28 of |                       |          |                   |
| 13       | the current calendar year.                                        |                       |          | 241.50            |
| 14       |                                                                   |                       |          |                   |
| 15       | State Gross Receipts Tax - Paid Annually August 1 for period of   |                       |          |                   |
| 16       | July 1 through June 30 - Prepayment                               |                       |          | (151.50)          |
| 17       |                                                                   |                       |          |                   |
| 18       | State Franchise Tax - Paid quarterly similar to state excise tax  |                       |          | 37.50             |
| 19       |                                                                   |                       |          |                   |
| 20       | TRA Inspection Fee - Previous Calendar Year fees are paid on or   |                       |          |                   |
| 21       | before April 1 of the current calendar year.                      |                       |          | 272.50            |
| 22       |                                                                   |                       |          |                   |
| 23       | DOT - Previous calendar year taxes are paid February 28 of the    |                       |          |                   |
| 24       | current calendar year.                                            |                       |          | 241.50            |

**Atmos Energy Corporation-Tennessee  
Federal Income Taxes  
For Test Year Ended June 30, 2008**

| Line No. | Due Date                                   | (a) | Test Period | Begin (c) | End (d)   | Midpoint (e) | Weight (f) | Lead/Lag Days (g) | Weighted ad/Lag Days |
|----------|--------------------------------------------|-----|-------------|-----------|-----------|--------------|------------|-------------------|----------------------|
| 1        | <b><u>Federal Income Tax Payments:</u></b> |     |             |           |           |              |            |                   |                      |
| 2        | September 15, 2007                         |     | 7/1/2007    |           | 6/30/2008 | 183.00       | 25.00%     | (107.00)          | (26.75)              |
| 3        | January 15, 2008                           |     | 7/1/2007    |           | 6/30/2008 | 183.00       | 25.00%     | 15.00             | 3.75                 |
| 4        | March 15, 2008                             |     | 7/1/2007    |           | 6/30/2008 | 183.00       | 25.00%     | 75.00             | 18.75                |
| 5        | June 15, 2008                              |     | 7/1/2007    |           | 6/30/2008 | 183.00       | 25.00%     | 167.00            | 41.75                |
| 6        |                                            |     |             |           |           |              |            |                   |                      |
|          |                                            |     |             |           |           |              | 100.00%    |                   | <u>37.50</u>         |
|          |                                            |     |             |           |           |              |            |                   | <u>To</u>            |

Source: Tax Department

Atmos Energy Corporation-Tennessee  
State Excise Taxes  
For Test Year Ended June 30, 2008

| Line<br>No. | Due Date<br>(a)                   | Begin<br>Test Period<br>(b) | End<br>Test Period<br>(c) | Midpoint<br>(d) | Weight<br>(e) | Lead/Lag<br>Days<br>(f) | Weighted<br>Lead/Lag Days<br>(g) |
|-------------|-----------------------------------|-----------------------------|---------------------------|-----------------|---------------|-------------------------|----------------------------------|
| 1           | <b>State Excise Tax Payments:</b> |                             |                           |                 |               |                         |                                  |
| 2           | September 15, 2007                | 7/1/2007                    | 6/30/2008                 | 183.00          | 25.00%        | (107.00)                | (26.75)                          |
| 3           | January 15, 2008                  | 7/1/2007                    | 6/30/2008                 | 183.00          | 25.00%        | 15.00                   | 3.75                             |
| 4           | March 15, 2008                    | 7/1/2007                    | 6/30/2008                 | 183.00          | 25.00%        | 75.00                   | 18.75                            |
| 5           | June 15, 2008                     | 7/1/2007                    | 6/30/2008                 | 183.00          | 25.00%        | 167.00                  | 41.75                            |
| 6           |                                   |                             |                           |                 | 100.00%       |                         |                                  |
|             |                                   |                             |                           |                 |               | <u>37.50</u>            | <u>To Sch 1</u>                  |

Source: Tax Department

**Atmos Energy Corporation-Tennessee**  
**Long Term Debt**  
**For Test Year Ended June 30, 2008**

Atmos Consolidated Balances

| Line | No. | Lender              | Maturity   | Type of Payment | Pymt 1     | Pymt 2    | Pymt 3    | Pymt 4    | Lead/Lag<br>Days | Annual<br>Interest | % of<br>Total Interest | Weighted<br>\$ |
|------|-----|---------------------|------------|-----------------|------------|-----------|-----------|-----------|------------------|--------------------|------------------------|----------------|
|      |     | (a)                 | (b)        |                 |            |           |           |           |                  |                    |                        |                |
|      | 1   | MTN 1995-1          | 12/15/2015 | SEMI ANNUAL     | 12/15/2007 | 6/15/2008 |           |           | 91.25            | \$ 667,000         | 0.59%                  | 0.54           |
|      | 2   | MTN 1995-2          | 12/19/2010 | SEMI ANNUAL     | 12/15/2007 | 6/15/2008 |           |           | 91.25            | \$ 627,000         | 0.56%                  | 0.51           |
|      | 3   | Debentures          | 7/15/2028  | SEMI ANNUAL     | 1/15/2008  | 7/15/2008 |           |           | 91.25            | \$10,125,000       | 9.01%                  | 8.22           |
|      | 4   | Fredericks          | 12/31/2011 | QUARTERLY       | 12/30/2007 | 3/30/2008 | 6/30/2008 | 9/30/2008 | 45.63            | \$ 115,165         | 0.10%                  | 0.05           |
|      | 5   | Sr.Notes 5.125%     | 7/15/2013  | SEMI ANNUAL     | 1/15/2008  | 7/15/2008 |           |           | 91.25            | \$12,812,500       | 11.40%                 | 10.40          |
|      | 6   | KingdomFdwn         | 12/31/2011 | QUARTERLY       | 12/30/2007 | 3/30/2008 | 6/30/2008 | 9/30/2008 | 45.63            | \$ 115,165         | 0.10%                  | 0.05           |
|      | 7   | SrNote 7.375%       | 5/15/2011  | SEMI ANNUAL     | 11/15/2007 | 5/15/2008 |           |           | 91.25            | \$25,812,500       | 22.97%                 | 20.96          |
|      | 8   | SrNote 3YR Floating | 10/15/2007 | QUARTERLY       | 7/15/2008  |           |           |           | 45.63            | \$ 668,574         | 0.59%                  | 0.27           |
|      | 9   | SrNote 4.00%        | 10/15/2009 | SEMI ANNUAL     | 10/15/2007 | 4/15/2008 |           |           | 91.25            | \$16,000,000       | 14.24%                 | 12.99          |
|      | 10  | SrNote 4.95%        | 10/15/2014 | SEMI ANNUAL     | 10/15/2007 | 4/15/2008 |           |           | 91.25            | \$24,750,000       | 22.03%                 | 20.10          |
|      | 11  | SrNote 5.95%        | 10/15/2034 | SEMI ANNUAL     | 10/15/2007 | 4/15/2008 |           |           | 91.25            | \$11,900,000       | 10.59%                 | 9.66           |
|      | 12  | SrNote 6.35%        | 6/15/2017  | SEMI ANNUAL     | 12/15/2007 | 6/15/2008 |           |           | 91.25            | \$ 7,937,500       | 7.06%                  | 6.45           |
|      | 13  | FMB Series P        | 11/1/2017  | SEMI ANNUAL     | 11/1/2007  | 5/1/2008  | 5/30/2008 |           | 91.25            | \$ 638,491         | 0.57%                  | 0.52           |
|      | 14  | Atmos Leasing       | 7/1/2013   | SEMI ANNUAL     | 1/1/2008   | 7/1/2008  |           |           | 91.25            | \$ 59,485          | 0.05%                  | 0.05           |
|      | 15  | Wells Fargo Equip   | 5/15/2008  | MONTHLY         |            |           |           |           | 15.21            | \$ 56,473          | 0.05%                  | 0.01           |
|      | 16  | US Bancorp          | 4/1/2009   | MONTHLY         |            |           |           |           | 15.21            | \$ 75,028          | 0.07%                  | 0.01           |
|      | 17  | Pulaski-Ingram      | 6/1/2008   | SEMI ANNUAL     | 12/1/2007  | 6/1/2008  |           |           | 91.25            | \$ 3,781           | 0.00%                  | 0.00           |
|      | 18  | Pulaski - Carvell   | 6/1/2008   | SEMI ANNUAL     | 12/1/2007  | 6/1/2008  |           |           | 91.25            | \$ 3,781           | 0.00%                  | 0.00           |

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Atmos Energy Corporation

Book Depreciation Study of  
Atmos Energy Corporation  
Mid-States General Office Properties  
As of September 30, 2007

Atmos Energy Corporation

Book Depreciation Study of  
Atmos Energy Corporation  
Mid-States General Office Properties  
As of September 30, 2007

September 2008

Atmos Energy Corporation  
Three Lincoln Center  
5430 LBJ Freeway  
Dallas, TX 75240

Attention: Mr. Thomas Petersen

In accordance with your request and with the cooperation and participation of your staff, a book depreciation study of Atmos Energy Corporation's Mid-States General Office ("MSGO") properties ("Atmos" or "the Company") has been conducted. The study covered all depreciable and amortizable property and recognized addition and retirement experience through September 30, 2007. The purpose of the study was to determine if the existing depreciation rates remain appropriate for the property and, if not, to recommend changes. Changes were found to be needed and are recommended. The changes in aggregate cause a decrease in depreciation rates used to calculate the annual depreciation expense.

A comparison of the effect of the existing rates and the recommended rates is shown below, based on depreciable plant balances as of September 30, 2007:

| <u>Function</u> | <u>Composite Depreciation Rate</u> |                    |
|-----------------|------------------------------------|--------------------|
|                 | <u>Existing</u>                    | <u>Recommended</u> |
|                 | %                                  | %                  |
| General         | 11.56                              | 9.00               |

The summary above is taken from Schedule 1, which shows the annual depreciation amounts calculated from the existing rates and the recommended account rates and the differences. Based upon the September 30, 2007 depreciable balances, the recommended

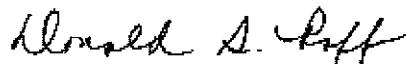
depreciation rates will result in a annual decrease in depreciation provisions of \$70,472 or 22.1%.

Schedule 2 shows the mortality characteristics used to calculate the recommended depreciation rates. The recommended depreciation rates are straight-line over life measured by time using the equal life group (ELG) procedure and the remaining life technique, consistent with the existing, approved rates of similar properties in other Atmos jurisdictions.

The following sections of this report describe the methods of analysis used and the bases for the conclusions reached. The remainder of the report will present the results and recommendations for both immediate and future actions by the Company.

We appreciate this opportunity to serve Atmos Energy Corporation and would be pleased to meet with you to discuss further the matters presented in this report, if you desire.

Yours truly,



President  
Depreciation Specialty Resources

## PURPOSE OF DEPRECIATION

Book depreciation accounting is the process of recognizing in financial statements the consumption of physical assets in the process of providing a service or a product.

Generally accepted accounting principles require the recording of depreciation to be systematic and rational. To be systematic and rational, depreciation should, to the extent possible, match either the consumption of the facilities or the revenues generated by the facilities. Accounting theory requires the matching of expenses with either consumption or revenues to ensure that financial statements reflect the results of operations and changes in financial position as accurately as possible. The matching principle is often referred to as the "cause and effect" principle; thus, both the cause and the effect are required to be recognized for financial accounting purposes. This study was conducted in a manner consistent with the matching principle of accounting.

Because utility revenues are determined through regulation, and this study assumes that such regulation will continue, asset consumption is not automatically in revenues. Therefore, the consumption of utility assets must be measured directly by conducting a book depreciation study to accurately determine the mortality characteristics of the assets.

Matching is also an essential element of basic regulatory philosophy, and it has become known as "intergenerational customer equity". Intergenerational customer equity means the costs are borne by the generation of customers that caused them to be incurred, not by some earlier or later generation. This matching is required to ensure that the charges to customers reflect the actual costs of providing service.

### DEPRECIATION DEFINITIONS

The Uniform System of Accounts ("USOA") prescribed for gas utilities by the Federal Energy Regulatory Commission ("FERC") followed by Atmos states that:

"Depreciation", as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and in the case of natural gas companies, the exhaustion of natural resources.

"Service value" means the difference between original cost and net salvage value of gas plant.

"Net salvage value" means the salvage value of property retired less the cost of removal.

"Salvage value" means the amount received for the property retired, less any expenses incurred in connection with the sale or in preparing the property for sale or, if retained, the amount at which the material is chargeable to materials and supplies, or other appropriate account.

"Cost of removal" means the cost of demolishing, dismantling, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

As is clear from the wording of the salvage value and the cost of removal definitions, it is the salvage that will actually be received and the cost of removal that will actually be incurred, both measured at the price level at the time of receipt or incurrence that is required to be recognized in the depreciation rates of Atmos.

These definitions are consistent with the purpose of depreciation, and the study reported here was conducted in a manner consistent with both.

#### ACCOMPLISHMENT OF ACCOUNTING AND REGULATORY PRINCIPLES

Utility depreciation accounting is a group concept. Inherent in this concept is the assumption that all property is fully depreciated at the time of retirement, regardless of age, and there is no attempt to record the depreciation applicable to individual components of the groups. The depreciation rates are based on the recognition that each depreciable property group has an average service life. However, very little of the property group is "average". The group carries with it recognition that most property will be retired at an age less than or greater than the average service life. This study recognized the existence of this variation through the identification of Iowa-type retirement dispersions.

The study required to determine the applicable mortality characteristics is independent from the calculation of depreciation rates. The resulting mortality characteristics can be used to calculate either Average Life Group ("ALG") or Equal Life Group ("ELG") rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG. ALG and ELG are straight-line over life measured by time, with ALG utilizing average life and ELG utilizing actual life. For ALG, all property in the group is assumed to have a life equal to the average life. ELG recognizes that, in reality, only a small

portion of the group retires at an age equal to the average service life. For the average to exist, about half the investment in an asset group will be retired at ages less than average life, a small amount at average life, and the rest at ages greater than average life. It is the use of this dispersion in the rate calculation that causes ELG rates to better match cost recovery with the use and benefit of the property. Thus, the ELG procedure best accomplishes the purpose of book depreciation accounting by ensuring the recording of depreciation provision match the actual consumption of physical assets. Since ELG matches the recording of consumption with actual consumption, customers will pay the actual cost incurred to serve them. The ELG procedure is recommended, consistent with the existing, approved rates. A detailed discussion of the ELG procedure is included in the Appendix A to this report.

### THE BOOK DEPRECIATION STUDY

Implementation of a policy toward book depreciation that recognizes the purpose of depreciation accounting requires the determination of the mortality characteristics that are applicable to the surviving property. One purpose of the depreciation study reported here was to accurately measure those mortality characteristics and to use those characteristics to determine appropriate rates for the accrual of depreciation expenses.

The major effort of the study was the determination of the appropriate mortality characteristics. The remainder of this report describes how those characteristics were determined, describes how the mortality characteristics were used to calculate the recommended depreciation rates, and presents the results of the rate calculations.

The typical study consists of the following steps:

Step One is a Life Analysis consisting of the determination of historical experience and an evaluation of the applicability of that experience to surviving property.

Step Two is a Salvage and Cost of Removal Analysis consisting of a study of salvage and cost of removal experience and an evaluation of the applicability of that experience to surviving property.

Step Three consists of the determination of average service lives, retirement dispersion patterns identified by Iowa-type curves and the net salvage factors applicable to the surviving property.

Step Four is the determination of the depreciation rate applicable to each depreciable property group recognizing the results of the work in Steps One through Three, and a comparison with the existing depreciation rates.

#### LIFE ANALYSIS

The Life Analysis for the property concerns the determination of average service lives ("ASL") and Iowa-type dispersion patterns. An evaluation of investment experience suitably tempered by informed judgment as to the future applicability to surviving property formed the basis for the determination of average service lives and retirement dispersions.

An analysis of historical retirement activity, suitably tempered by informed judgment as to the future applicability of such activity to surviving plant, formed the basis for the determination of average service lives and retirement dispersion patterns for all property groups. Retirement experience from transaction years 1989 through 2007 were analyzed using the Actuarial Method of Life Analysis. This method could be used because aged data are available for certain asset categories.

The actuarial method determines actual survivor curves (observed life tables) for selected periods of actual retirement experience. In order to recognize trends in life characteristics and to ensure that the valuable information in the curves is available to the analyst, observed life tables were calculated and plotted by computer, using several different periods of retirement experience. The average service lives and retirement dispersion patterns indicated by the actual survivor curves were identified by visually fitting Iowa-type dispersion curves to the actual curves. Retirement dispersion refers to the pattern of retirements as a function of age over the life of each property group. For each asset category, an Iowa-type curve combined with an estimated average service life was selected. This selection was based upon an analysis of historical investment activity, associated mortality trends and the types of assets surviving and retiring. The workpapers prepared as an integral part of the depreciation study contain the rationale for each selection.

Trends in historical mortality experience are helpful in understanding history. In order to determine trends, the periods (year bands) of retirement experience analyzed were the past five years, the past ten years, the past fifteen years, the past twenty years and the full band of retirement experience. The observed life tables and the Iowa curves fitted to each of these year bands were plotted. This visual approach ensures that the data contained in the observed life tables are available to the analyst and that the analyst does not allow the computer calculations to be the sole determinant of study results.

For accounts having little experience or having retirement experience that is not an adequate measure of the expected mortality characteristics of surviving property, evaluation of the significance of history played a major role in selecting the mortality characteristics shown on Schedule 2.

### SALVAGE AND COST OF REMOVAL ANALYSIS

Salvage and cost of removal experience was analyzed using experience from the period 1998 – 2007. Rolling and shrinking bands were analyzed to help expose trends. An evaluation of salvage and cost of removal experience suitably tempered by informed judgment as to the future applicability to surviving property formed the basis for the determination of salvage and cost of removal factors.

The analysis consisted of calculating salvage and cost of removal factors by relating the recorded salvage and cost of removal for each property group to the retirements that caused the salvage and cost of removal to occur.

### EVALUATION OF ACTUAL EXPERIENCE

The typical evaluation consists of Life Analysis and Salvage and Cost of Removal Analysis, which involve the measurement of what has occurred in the past. History is sometimes a misleading indicator of the future. There are many kinds of events that can cause history to be misleading, among them significant changes contemplated in the underlying accounting procedures and/or changes in other management practices, such as maintenance procedures. It is the evaluation phase of a depreciation study that identifies

if history is a good indicator of the future. Blind acceptance of history often results in selecting mortality characteristics to use for calculating depreciation rates that will provide recovery over a time period longer than productive life.

For each property group, the typical analysis processes involve only historical investment experience. Since depreciation rates will be applied to surviving property, the historical mortality experience indicated by a Life Analysis and the Salvage and Cost of Removal Analysis is evaluated to ensure that the mortality characteristics used to calculate the depreciation rates are applicable to the surviving property. The evaluation is required to ensure the validity of the depreciation rates.

The normal evaluation process requires knowledge of the type of property surviving; the type of property retired; the reasons for changing life, dispersion, salvage and cost of removal; and the effect of present and future Atmos plans on the property mortality characteristics.

#### CALCULATION OF DEPRECIATION RATES

A straight-line remaining life rate for each depreciable property group was calculated using the following formula:

$$\text{Rate} = \frac{\text{Plant Balance} - \text{Future Net Salvage} - \text{Book Reserve}}{\text{Average Remaining Life}}$$

Formula numerator elements in percent of depreciable plant balance and the denominator in years produce a rate in percent. This formula illustrates that a remaining life rate recognizes the book reserve position. The depreciable balances and book reserves were taken from accounting records, and the net salvage factors were determined by the study.

The remaining lives for each property group are a function of the age distribution of surviving plant and the selected average service life and retirement dispersion.

## RESULTS

A comparison of the existing depreciation rates to the proposed study depreciation rates can be found on Schedule 1 in this report. A listing, by account, of the existing and the proposed mortality characteristics can be found on Schedule 2 in this report.

### General Plant

There is a decrease in the depreciation rate indicated for this asset category from 11.56% to 9.00%. Average service life changes are both increases and decreases. The single largest change in annual depreciation expense is for Account 399.06, PC Hardware. The recommended average service life is 8 years with an R4 curve. Net salvage is estimated to be 0%. The annual depreciation expense decrease is \$82,195, and is primarily due to a longer average service life.

## RESERVE COMPARISON

Because remaining life rates are recommended (consistent with the existing rates), a comparison of the accumulated provision for depreciation with the calculated theoretical

reserve at September 30, 2007, is not meaningful, and no comparison is presented. This is because the only way a reserve difference can exist is through the use of whole life rates.

### RECOMMENDATIONS

Our recommendations for your future action in regard to book depreciation are as follows:

1. The depreciation rates shown in Column 6 of Schedule 1 are applicable to existing property and are recommended for implementation at such time as their effect can be incorporated into service rates.
2. Because of variation of life and net salvage experience with time, a depreciation study should be made during 2012 based upon retirement experience through September 30, 2011. Exact timing of the study should be coordinated with a retail rate case to ensure timely implementation of revised depreciation rates.
3. We recommend that Atmos consider the utilization of a vintage amortization accounting process. This approach has been implemented by numerous utilities all over the country. This approach solves the universal problem of unreported retirements, is intended to simplify the property accounting effort, and provides a better matching of the accounting effort with the magnitude of the asset base.
4. For new asset categories that arise in the future for which no depreciation rate is currently approved, or for asset categories that are presently fully depreciated and may have new assets added in the future, we recommend that the functional composite depreciation rates be used until future depreciation studies are conducted. The functional composite depreciation rate is as follows:

General Plant

9.00%

**ATMOS ENERGY CORPORATION - MID-STATES GENERAL OFFICE**  
**Book Depreciation Study as of September 30, 2007**  
**Comparison of Depreciation Rates and Annual Amounts**

**SCHEDULE 1**

| [1]                             | [2]                                    | [3]                                      | [4]                                  | [5]                                  | [6]                               | [7]                                  | [8]                                           |
|---------------------------------|----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------------------|
| <u>Account</u><br><u>Number</u> | <u>Description</u>                     | <u>9/30/2007</u><br><u>Balance</u><br>\$ | <u>Existing</u><br><u>Rates</u><br>% | <u>Annual</u><br><u>Amount</u><br>\$ | <u>Study</u><br><u>Rates</u><br>% | <u>Annual</u><br><u>Amount</u><br>\$ | <u>Increase or</u><br><u>(Decrease)</u><br>\$ |
|                                 | <b><u>GENERAL PLANT</u></b>            |                                          |                                      |                                      |                                   |                                      |                                               |
| 390.01                          | Structures - Frame                     | 179,330                                  | 2.52                                 | 4,519                                | 2.21                              | 3,969                                | (556)                                         |
| 393.00                          | Stores Equipment                       | 4,161                                    | 7.15                                 | 298                                  | 7.26                              | 302                                  | 5                                             |
| 394.00                          | Tools, Shop and Garage Equipment       | 137,968                                  | 4.02                                 | 5,542                                | 4.38                              | 6,039                                | 496                                           |
| 397.00                          | Communication Equipment                | 251,775                                  | 7.49                                 | 18,858                               | 6.10                              | 15,358                               | (3,500)                                       |
| 398.00                          | Miscellaneous Equipment                | 858,327                                  | 4.40                                 | 37,766                               | 6.18                              | 53,045                               | 15,278                                        |
| 399.06                          | PC Hardware                            | 1,325,730                                | 18.98                                | 251,824                              | 12.78                             | 169,429                              | (82,195)                                      |
|                                 | <b>Total Depreciable General Plant</b> | <u>2,757,200</u>                         | 11.66                                | <u>318,607</u>                       | 9.00                              | <u>248,135</u>                       | <u>(70,472)</u>                               |
|                                 | Intangible Plant                       | 1,294,861                                |                                      |                                      |                                   |                                      |                                               |
|                                 | Fully Depreciated Plant                | 2,618,950                                |                                      |                                      |                                   |                                      |                                               |
| 391.03                          | Office Machines*                       | 38,109                                   |                                      |                                      |                                   |                                      |                                               |
|                                 | <b>Total Mid-States General Office</b> | <u>6,700,020</u>                         |                                      |                                      |                                   |                                      |                                               |

Note: By May 2008, accounts 399, 399.01, 399.03, and 399.07 became fully depreciated. Therefore, they were not analyzed.

\* Account 391.03 is completely retired off the books in April 2008.

**ATMOS ENERGY CORPORATION - MID-STATES GENERAL OFFICE**  
 Book Depreciation Study as of September 30, 2007  
 Comparison of Depreciation Rates and Annual Amounts

**SCHEDULE 2**

| [1]                         | [2]                              | [3]         | [4]           | [5]                 | [6]         | [7]           | [8]                   | [9]                     | [10]                |
|-----------------------------|----------------------------------|-------------|---------------|---------------------|-------------|---------------|-----------------------|-------------------------|---------------------|
| Account<br>Number           | Description                      | ASL<br>yrs. | Iowa<br>Curve | Net<br>Salvage<br>% | ASL<br>yrs. | Iowa<br>Curve | Gross<br>Salvage<br>% | Cost of<br>Removal<br>% | Net<br>Salvage<br>% |
| <b><u>GENERAL PLANT</u></b> |                                  |             |               |                     |             |               |                       |                         |                     |
| 390.01                      | Structures - Frame               | 43.2        | -             | 0.0                 | 45.0        | S0            | 0                     | 0                       | 0                   |
| 393.00                      | Stores Equipment                 | 25.0        | -             | 0.0                 | 20.0        | R5            | 0                     | 0                       | 0                   |
| 394.00                      | Tools, Shop and Garage Equipment | 24.5        | -             | 3.3                 | 25.0        | R3            | 0                     | 0                       | 0                   |
| 397.00                      | Communication Equipment          | 15.0        | -             | 2.1                 | 15.0        | R4            | 0                     | 0                       | 0                   |
| 398.00                      | Miscellaneous Equipment          | 23.5        | -             | (1.8)               | 20.0        | R2            | 0                     | 0                       | 0                   |
| 399.06                      | PC Hardware                      | 5.0         | -             | 5.1                 | 5.0         | R4            | 0                     | 0                       | 0                   |

## CALCULATION OF EQUAL LIFE GROUP DEPRECIATION RATES

It is the group concept of depreciation that leads to the existence of the ELG procedure for calculating depreciation rates. This concept has been an integral part of utility depreciation accounting practices for many years. Under the group concept, there is no attempt to keep track of the depreciation applicable to individual items of property. This is not surprising, in view of the millions of items making up a utility system. Any item retired is assumed to be fully depreciated, no matter when the retirements occur. The group of property would have some average life. "Average" is the result of an arithmetic calculation, and there is no assurance that any of the property in the group is actually precisely "average."

The term "average service life" used in the context of book depreciation is well known, and its use in the measurement of the mortality characteristics of property carries with it the concept of retirement dispersion. If every item was average, thereby having exactly the same life, there would be no dispersion. The concept of retirement dispersion recognizes that some items in a group live to an age less than average service life, and other items live longer than the average. Retirement dispersion is often identified by standard patterns.

The Iowa type dispersion patterns that are widely used by electric and gas utilities were devised empirically about 70 years ago to provide a set of standard definitions of retirement dispersion patterns. Figure 1 shows the dispersion patterns for three of these curves. The L series indicates the mode is to the Left of average service life, the R series to the Right, and the S series at average service life, and therefore, Symmetrical. There is also an O series which has the mode at the Origin, thereby identifying a retirement pattern that has the maximum percentage of original installations retired during the year of placement.

The subscripts on Figure 1 indicate the range of dispersion, with the high number (4) indicating a narrow dispersion, and the low number (1) indicating a wide dispersion pattern. For example, the R1 curve shown on the Figure indicates retirements start immediately and some of the property will last twice as long as the average service life. The dispersion patterns translate to survivor curves, which are the most widely recognized form of the Iowa curves. Other families of patterns exist, but are not as widely used as the Iowa type.

The methods of calculating depreciation rates are categorized as straight-line and non-straight-line. Non-straight-line methods can be accelerated or deferred. There are three basic procedures for calculating straight-line book depreciation rates:

- Units-of-Production
- Average Life Group (ALG)
- Equal Life Group (ELG)

Each of these procedures can be calculated using either the whole life or the remaining life technique.

Productive life may be identified by (a) a life span or (b) a pattern of production or usage. Units-of-Production is straight-line over production or usage, while the others are straight-line over life measured by time. ALG is straight-line over the average life of the group, while ELG is straight-line over the actual life of the group.

The formulas for the whole life and remaining life techniques are shown on Table 1. For the ELG calculation procedure, Formulas 1 and 3 are applied to the individual equal life components of the property group. For the ALG calculation, the formulas are applied to the property group itself. Formula 2 is applied to the property group for either ELG or ALG. Use of the units (percent and years) in the formulas results in rates as a percent of the depreciable plant balance.

The depreciable plant balance is the surviving balance at the time the rate is calculated, and is expressed as a percentage (always 100) of itself. Salvage and reserves are expressed as a percent of the depreciable plant balance. For example, a property group having a 35 year average service life and negative 5% salvage would have an ALG whole life rate of  $(100 + 5)/35$ , or 3.00%.

The first term in Formula 2 is identical to Formula 1 for the whole life rate. The second term of Formula 2 illustrates that the difference between a remaining life rate and whole life rate is the allocation of the difference between the book and calculated theoretical reserves over the remaining life by a remaining life rate.

The widely used ALG procedure of depreciation rate calculation does not recognize the existence of retirement dispersion in the calculation. The difference between the ALG and ELG procedure is the recognition of retirement dispersion in the ELG rate calculation. ELG is a rate calculation procedure: nothing more. The data required to make the ELG calculation are average service life, retirement dispersion, net salvage and the age distribution of the property. The depreciation study required to determine the applicable mortality characteristics is independent from the calculation of the depreciation rates. The resulting mortality characteristics can be used to calculate either ALG or ELG rates, both with either the whole life technique or the remaining life technique. Any set of mortality characteristics that is suitable for calculating ALG rates is just as suitable for calculating ELG rates. Conversely, any set that is not suitable for ELG is not suitable for ALG either. The ELG procedure calculates the depreciation rates based on the expected life of each equal life component of the property rather than the average of all components. As discussed earlier, "average" is the result of a calculation and there may not be any "average" property. When curves are used to define retirement dispersion, the average service life and the retirement dispersion pattern define the equal life groups and the expected life applicable to each group.

When retirement dispersion does not exist, the ELG rate is identical to the ALG rate. When dispersion exists, the ELG rate for recently installed property is higher than the ALG rate and for old property is lower.

#### A Simple Illustration of ELG

This illustration provides a framework for visualizing the ELG methodology. Table 2 assumes 20% of the \$5,000 investment is retired at the end of each year following placement. The retirement frequencies are shown on Line 7. As shown in Columns 2 through 6, this means \$1,000 of investment is retired each year, with the retirement at Age 1 being recovered in its entirety during Year One; at Age 2 in Years One and Two, etc. The depreciation rate applicable to each equal life group is shown on Line 8. The annual provision in dollars for Year One shown in Column 7 is made up of the Age 1 annual amounts shown on Line 1, Columns 2 through 6. As shown on the Table, the annual provision for Age 2 is equal to the annual provision for Age 1 less the amount collected during Year One applicable to the group retired during Year One. Thus, the annual provisions can be thought of as a matrix, with the provision for any given year being produced by a portion of the matrix.

The depreciation rates shown in Column 9 are determined by dividing the annual provisions in Column 7 by the survivors in Column 8. The rate formula shown on Table 2 can also be used to calculate the rates and is used on the Table to illustrate the working of the matrix by calculating the depreciation rates for Year One and Year Three. For Year One, the numerator and denominator both consist of five terms. Each year, the left-hand term of both numerator and denominator drop off. It should be noted that the reverse summation of retirement ratios (starting with Column 6 and moving left on Line 7) is equal to the survivor ratio at the beginning of the period shown in Column 10.

The formula can illustrate how the matrix can be thought of in terms of a depreciation rate. If the multiplier of 100 is incorporated in each element of the numerator of the formula, such as  $(100 \times 0.2)/2$ , it can be seen that  $100/2$  is a rate and the retirement frequency (0.2) is a weighting factor. This particular rate (50%) is the one shown for Age 2 property on Line 8, Column 3.

It can be seen that the only data required for the ELG rate calculation are the retirement frequencies for each year. These frequencies are defined by the average service life and the shape of the dispersion pattern.

#### A Real Illustration of ELG

The depreciation analyst deals with much larger groups of property than appearing on Table 2. Table 3 contains an ELG rate calculation for an actual depreciable property group. The retirement frequencies shown in Column 4 are defined by the 38 year average service life and the L5 Iowa type dispersion pattern. The ALG rate without salvage for this property is 2.632% ( $100\%/38$  years), while the ELG rate varies from 2.704% at age 0.5 years to 1.471% at the age just prior to the last retirement, 67.5 years.

The rate listed in Column 5 at each age is the weighted summation of individual rates applicable to that portion of the surviving property that the retirement frequencies in Column 4 indicate will be retired in each following year. The combination of average service life and dispersion pattern means that the first retirement will be from the age 18.5 property during the following year at an age of 19 years; therefore, it will require a rate of 5.263% ( $100\%/19$  years). (This example does not have any surviving balance at age 18.5). The last retirement will be from age 67.5 year property; consequently, it will require a rate of 1.471% ( $100\%/68$  years). The vintage composite rate shown in Column 5 at age 0.5 years is the weighted summation of rates varying from 5.263% to 1.471%.

Since this example is for a narrow dispersion pattern, the first retirement occurs at age 19 years and the vintage composite rate remains 2.704% at age 19.5 years, because the first retirement drops the 5.263% rate from the summation.

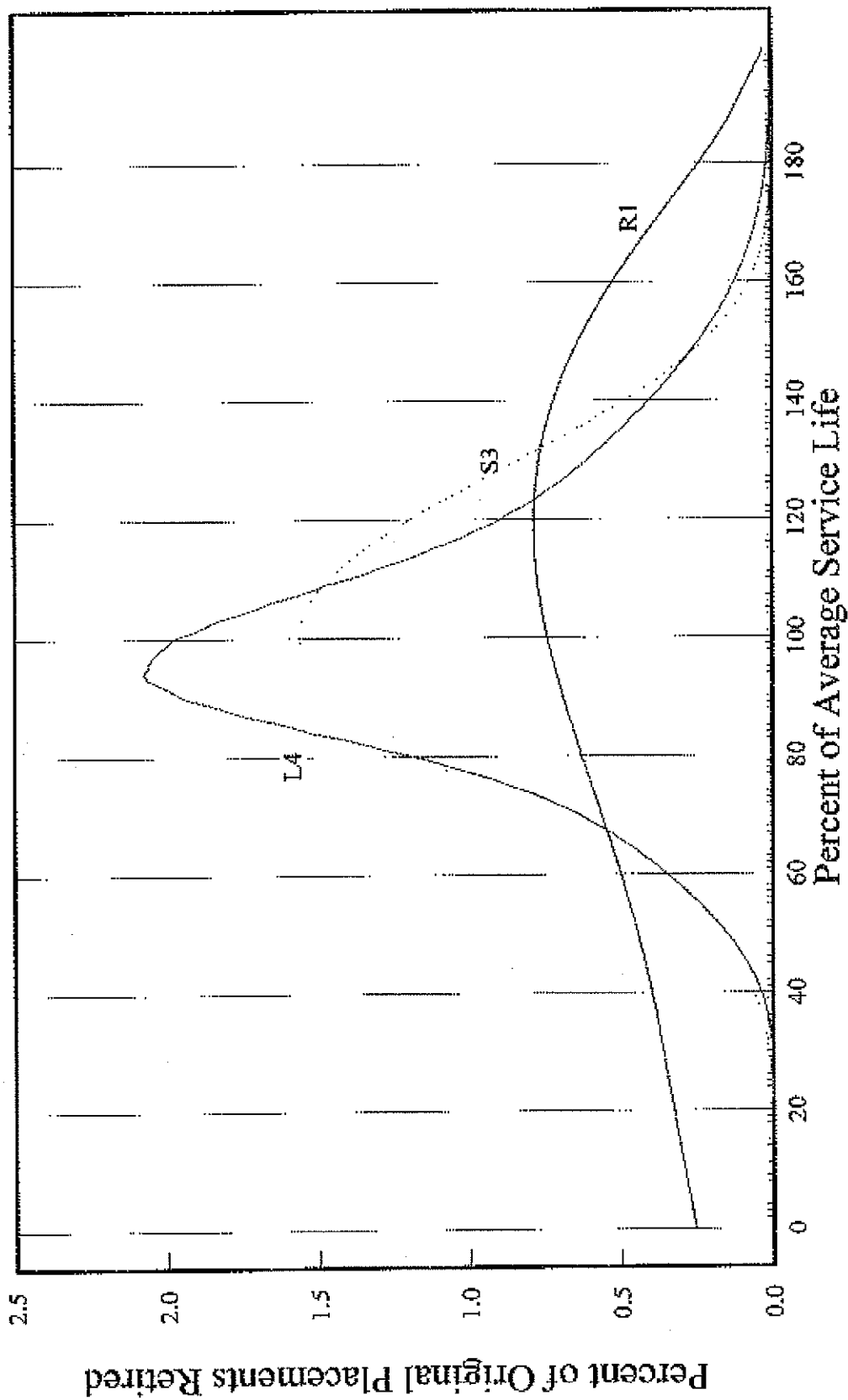
A wider dispersion would result in a wider range of vintage composite rates than defined by the L5 curve (i.e., 2.704% to 1.471%).

All that is necessary for calculating the depreciation rates applicable to each age of property are the retirement frequencies. These frequencies are defined by the average service life and the retirement dispersion pattern. The determination of average service life requires the determination of the dispersion, as without dispersion there would be no "average".

Depending on the dispersion pattern, the number of retirement frequencies making up the complete curve can be up to about 4.4 times the number of years of average service life. Thus, for an account whose number of retirement frequencies is three times average service life and whose average service life is 30 years, the rate applicable to the Age 1 property will be made up of the weighted summation of 89 components, etc. Thus, the rate calculation process is complex, but certainly not complicated. It is this complexity that makes the rate calculations much more practical using a computer.

# RETIREMENT DISPERSION DEFINED

BY IOWA TYPE CURVES



DEPRECIATION RATE CALCULATION PROCEDURES

TABLE 1

Whole Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{AS}}{\text{ASL}} \quad \text{Formula 1}$$

Remaining Life

$$\text{Rate (\%)} = \frac{\text{PB} - \text{FS}}{\text{ASL}} - \frac{\text{BR} - \text{CTR}}{\text{ARL}} \quad \text{Formula 2}$$

$$\text{Rate (\%)} = \frac{\text{PB} - \text{FS} - \text{BR}}{\text{ARL}} \quad \text{Formula 3}$$

## Where

- PB is Depreciable Balance, %
- AS is Average Net Salvage, %
- FS is Future Net Salvage, %
- ASL is Average Service Life, years
- BR is Depreciation Reserve, %
- CTR is Calculated Theoretical Reserve, %
- ARL is Average Remaining Life, years

DEVELOPMENT OF EQUAL LIFE GROUP CAPITAL RECOVERY RATE

TABLE 2

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| Line | (1)<br>Age<br>Years | (2)<br><u>Group 1</u><br>\$ | (3)<br><u>Group 2</u><br>\$ | (4)<br><u>Group 3</u><br>\$ | (5)<br><u>Group 4</u><br>\$ | (6)<br><u>Group 5</u><br>\$ | (7)<br><u>Annual</u><br><u>Provision</u><br>\$ | (8)<br><u>Beginning</u><br><u>Survivors</u><br>\$ | (9)<br><u>Rate</u><br>% | (10)<br><u>Survivor</u><br><u>Factor</u> |
|------|---------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------------------------|---------------------------------------------------|-------------------------|------------------------------------------|
| 1    | 1                   | 1,000.00                    | 500.00                      | 333.33                      | 250.00                      | 200.00                      | 2,283.33                                       | 5,000.00                                          | 45.67                   | 1.00                                     |
| 2    | 2                   |                             | 500.00                      | 333.33                      | 250.00                      | 200.00                      | 1,283.33                                       | 4,000.00                                          | 32.08                   | 0.80                                     |
| 3    | 3                   |                             |                             | 333.33                      | 250.00                      | 200.00                      | 783.33                                         | 3,000.00                                          | 26.11                   | 0.60                                     |
| 4    | 4                   |                             |                             |                             | 250.00                      | 200.00                      | 450.00                                         | 2,000.00                                          | 22.50                   | 0.40                                     |
| 5    | 5                   |                             |                             |                             |                             | 200.00                      | 200.00                                         | 1,000.00                                          | 20.00                   | 0.20                                     |

|   |             |          |          |          |          |          |  |  |  |  |
|---|-------------|----------|----------|----------|----------|----------|--|--|--|--|
| 6 | Retirements | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |  |  |  |  |
| 7 | Frequency   | 0.20     | 0.20     | 0.20     | 0.20     | 0.20     |  |  |  |  |
| 8 | Rate        | 100%     | 50%      | 33.33%   | 25%      | 20%      |  |  |  |  |

Rate, % =

$$\frac{\text{Retirements Frequencies}}{\text{Age at Retirement}} \times 100$$

Year One Rate =

$$\frac{0.2 + 0.2 + 0.2 + 0.2 + 0.2}{1 \quad 2 \quad 3 \quad 4 \quad 5} \times 100 = 45.67\%$$

Year Three Rate =

$$\frac{0.2 + 0.2 + 0.2}{3 \quad 4 \quad 5} \times 100 = 26.11\%$$

TABLE 3 Page 10 of 10

| DETERMINATION OF DEPRECIATION RATES BY ELG PROCEDURES |      |             |                            |         |              |
|-------------------------------------------------------|------|-------------|----------------------------|---------|--------------|
| [1]                                                   | [2]  | [3]         | [4]                        | [5]     | [6]          |
| Age                                                   | Year | Vintage     | Retirement                 |         |              |
| Years                                                 |      | Balance     | Frequency                  | Rate    | Amount       |
|                                                       |      | \$          | ASL 38<br>Curve 1.5        |         | \$           |
| 0.5                                                   | 1993 | 4,244,285   | 0.0000                     | 0.02704 | 114,758.36   |
| 1.5                                                   | 1992 | 800,784     | 0.0000                     | 0.02704 | 21,651.86    |
| 2.5                                                   | 1991 | 60,016      | 0.0000                     | 0.02704 | 1,622.73     |
| 3.5                                                   | 1990 | 43,455,063  | 0.0000                     | 0.02704 | 1,174,962.00 |
| 4.5                                                   | 1989 | 81,456      | 0.0000                     | 0.02704 | 2,202.43     |
| 5.5                                                   | 1988 | 172,463     | 0.0000                     | 0.02704 | 4,663.11     |
| 6.5                                                   | 1987 | 2,098,991   | 0.0000                     | 0.02704 | 56,753.20    |
| 7.5                                                   | 1986 | 2,685,848   | 0.0000                     | 0.02704 | 72,623.55    |
| 8.5                                                   | 1984 | 1,642,443   | 0.0000                     | 0.02704 | 44,408.90    |
| 10.5                                                  | 1983 | 222,602     | 0.0000                     | 0.02704 | 6,018.78     |
| 11.5                                                  | 1982 | 85,661      | 0.0000                     | 0.02704 | 2,316.13     |
| 12.5                                                  | 1981 | 4,985       | 0.0000                     | 0.02704 | 134.79       |
| 13.5                                                  | 1980 | 72,942      | 0.0000                     | 0.02704 | 1,972.23     |
| 14.5                                                  | 1979 | 219,163     | 0.0000                     | 0.02704 | 5,925.80     |
| 15.5                                                  | 1978 | 120,665     | 0.0000                     | 0.02704 | 3,262.58     |
| 16.5                                                  | 1977 | 37,042      | 0.0000                     | 0.02704 | 1,001.53     |
| 17.5                                                  | 1976 | 339,236     | 0.0000                     | 0.02704 | 9,172.21     |
| 18.5                                                  | 1974 | 336,723     | 0.0001                     | 0.02703 | 9,101.41     |
| 20.5                                                  | 1973 | 10,375,359  | 0.0004                     | 0.02702 | 280,282.86   |
| 21.5                                                  | 1972 | 4,401,906   | 0.0009                     | 0.02699 | 120,963.25   |
| 22.5                                                  | 1971 | 5,923,340   | 0.0018                     | 0.02695 | 159,818.98   |
| 23.5                                                  | 1970 | 78,848      | 0.0030                     | 0.02689 | 2,119.97     |
| 24.5                                                  | 1969 | 305,178     | 0.0047                     | 0.02681 | 8,180.42     |
| 25.5                                                  | 1968 | 10,312,586  | 0.0069                     | 0.02670 | 275,375.94   |
| 26.5                                                  | 1967 | 2,754,087   | 0.0094                     | 0.02658 | 73,203.24    |
| 27.5                                                  | 1966 | 9,558,788   | 0.0123                     | 0.02644 | 252,715.77   |
| 29.5                                                  | 1964 | 5,556,083   | 0.0194                     | 0.02610 | 144,886.54   |
| 30.5                                                  | 1963 | 23,363      | 0.0242                     | 0.02589 | 606.42       |
| 31.5                                                  | 1962 | 3,313,564   | 0.0305                     | 0.02566 | 85,012.50    |
| 32.5                                                  | 1961 | 32,271      | 0.0386                     | 0.02538 | 819.15       |
| 33.5                                                  | 1960 | 151,858     | 0.0482                     | 0.02507 | 3,802.24     |
| 34.5                                                  | 1959 | 171,483     | 0.0583                     | 0.02472 | 4,238.70     |
| 35.5                                                  | 1958 | 167,110     | 0.0674                     | 0.02433 | 4,065.35     |
| 36.5                                                  | 1957 | 70,420      | 0.0740                     | 0.02390 | 1,683.22     |
| 37.5                                                  | 1956 | 1,792,312   | 0.0768                     | 0.02345 | 42,036.33    |
| 39.5                                                  | 1954 | 2,270,555   | 0.0701                     | 0.02252 | 51,131.79    |
| 40.5                                                  | 1953 | 187         | 0.0622                     | 0.02206 | 4.13         |
| 41.5                                                  | 1952 | 20,185      | 0.0531                     | 0.02161 | 438.14       |
| 42.5                                                  | 1951 | 12,860      | 0.0442                     | 0.02118 | 272.40       |
| 43.5                                                  | 1950 | 708         | 0.0362                     | 0.02078 | 14.67        |
| 44.5                                                  | 1949 | 2,652       | 0.0296                     | 0.02041 | 54.13        |
| 45.5                                                  | 1948 | 6,422       | 0.0245                     | 0.02006 | 128.81       |
| 46.5                                                  | 1947 | 19,573      | 0.0205                     | 0.01972 | 386.07       |
| 47.5                                                  | 1946 | 323,058     | 0.0173                     | 0.01940 | 6,268.89     |
| 49.5                                                  | 1944 | 2,285,041   | 0.0123                     | 0.01879 | 42,943.47    |
| 50.5                                                  | 1943 | 15,614      | 0.0103                     | 0.01850 | 288.86       |
| 51.5                                                  | 1942 | 620,752     | 0.0085                     | 0.01821 | 11,306.36    |
| 53.5                                                  | 1940 | 684,610     | 0.0055                     | 0.01768 | 12,090.28    |
| 54.5                                                  | 1939 | 47,173      | 0.0043                     | 0.01740 | 820.76       |
| 55.5                                                  | 1938 | 22,725      | 0.0033                     | 0.01714 | 389.52       |
| 56.5                                                  | 1937 | 560         | 0.0025                     | 0.01689 | 9.48         |
| 57.5                                                  | 1936 | 722         | 0.0019                     | 0.01664 | 12.02        |
| 59.5                                                  | 1934 | 3,055       | 0.0005                     | 0.01573 | 48.21        |
| 61.5                                                  | 1932 | 944,400     | 0.0005                     | 0.01573 | 14,853.98    |
| 67.5                                                  | 1926 | 2           | 0.0000                     | 0.01471 | 0.03         |
| Totals                                                |      | 119,029,691 |                            |         | 3,133,730.27 |
|                                                       |      |             | SALVAGE (%) =              |         | -5.0         |
|                                                       |      |             | AFTER SALVAGE =            |         | 3,280,417    |
|                                                       |      |             | ANNUAL DEPRECIATION RATE = |         | 2.76         |