Atmos energy

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August 28, 2009

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

Dear Chairman Roberson

09-00123

Atmos Energy hereby submits the Tennessee and Union City Tennessee 2008-2009 ACA filing by this original and 13 copies for filing. Also enclosed is the 25.00 docket filing fee.

If you have any questions please call.

Sincerely,

Edwin Wilkins
Senior Analyst
Rate Administration

AMARILLO NATIONAL BANK
Amarillo, TX

NO. 1060986

Atmos Energy Corporation
PO Box 650205
Dallas, TX 75265-0205

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
28-AUG-09	1060986	*********25.00

Void After 90 Days

PAY: Twenty-Five Dollars And 00 Cents***********************************

TO THE ORDER OF
TENNESSEE REGULATORY AUTHORITY
460 JAMES ROBERTSON PKWY
NASHVILLE, TN 37243
United States

AUTHORIZED SIGNATURE

⑈1060986⑈ ⑆111324219⑆ ⑈00 053 1⑈

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2008 2009 ACA

1. Previous Year's Demand Cost Balance		($853,356.26)
2. Current Year's Demand Cost (Exhibit II-A)	$	17,446,330.41
3. Current Year's Interest on Demand Cost Balances		21,373.19
4. Demand Cost Recovered (Exhibits II-C)	$	17,588,898.25
5. Demand Under/(Over)-Recovery		($974,550.91)
6. Previous Year's Commodity Cost Balance		$345,406.53
7. Transfer of SAM Balance to ACA		194,940.08
8. Adjusted Beginning Balance		540,346.61
9. Current Year's Commodity Cost (Exhibit II-B)	$	107,269,758.58
10. Current Year's Interest on Commodity Cost Balances		115,322.14
8. Bad Debt Cost (Exhibit III)		$328,774.50
9. Commodity Cost Recovered (Exhibits II-C)	$	110,526,121.14
10. Commodity Under/(Over)-Recovery		($2,271,919.31)
11. Firm Sales (Exhibit II-C)		125,323,746
12. Demand ACA		($0.0078)
13. Total Sales (Exhibit II-C)		134,766,866
14. Commodity ACA		($0.0169)
15. Total ACA Applicable to Firm Customers		($0.0247)
16. Total ACA Applicable to Optional Customers		($0.0169)

ATMOS ENERGY CORPORATION
2008 2009 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

Exhibit II-A

Line	Demand	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	TOTAL
1	**Beginning Balance**	(853,356.26)	48,267.60	1,026,694.23	2,009,623.74	2,832,640.17	3,145,442.41	1,946,667.37	344,647.71	(1,122,487.63)	(1,834,611.22)	(2,520,266.31)	(1,880,401.06)	(853,356.26)
2	ACA Audit Adjustment													
3	**Invoiced Demand Gas Costs**	1,391,004.04	1,391,019.04	1,391,019.04	1,391,019.04	1,689,151.11	1,761,314.91	1,764,763.94	1,764,778.94	1,689,335.26	1,337,955.51	1,337,955.51	1,337,955.51	18,247,271.85
4	**Asset Management Payments**										(800,941.44)			(800,941.44)
	Gas Cost Recovery													
5	Firm sales	482,585.21	410,293.96	410,348.76	573,399.59	1,384,110.60	2,966,001.22	3,367,102.39	3,226,472.70	2,391,922.36	1,212,588.15	687,938.77	424,124.63	17,536,888.34
6	Rate 211 sales	1.13	0.85	1.00	8.52	5.14	13.66	16.32	7.31	5.67	2.52	8.79	5.43	76.34
7	Rate 240 sales	5,019.85	4,666.24	4,430.20	4,661.58	4,661.58	4,661.58	3,972.09	3,972.09	3,972.09	3,972.09	3,972.09	3,972.09	51,933.57
	Miscellaneous Adjustments													
	ACA Audit Adjustment													
8	**Demand** Ending Balance Before Interest	50,041.59	1,024,325.59	2,002,933.31	2,822,573.09	3,133,013.96	1,936,080.86	340,340.51	(1,121,025.45)	(1,829,052.49)	(2,514,159.91)	(1,874,230.45)	(970,547.70)	(995,924.10)
9	Average monthly balance	(401,657.34)	536,296.60	1,514,813.77	2,416,098.42	2,982,827.07	2,540,761.64	1,143,503.94	(388,188.87)	(1,475,770.06)	(2,174,385.57)	(2,197,248.38)	(1,425,474.38)	
10	Interest Rate	5.30%	5.30%	5.30%	5.00%	5.00%	5.00%	4.52%	4.52%	4.52%	3.37%	3.37%	3.37%	
11	Calculated Interest-Demand	(1,773.99)	2,368.64	6,690.43	10,067.08	12,428.45	10,586.51	4,307.20	(1,462.18)	(5,558.73)	(6,106.40)	(6,170.61)	(4,003.21)	21,373.19
12	**Demand** Ending Balance Including Interest	48,267.60	1,026,694.23	2,009,623.74	2,832,640.17	3,145,442.41	1,946,667.37	344,647.71	(1,122,487.63)	(1,834,611.22)	(2,520,266.31)	(1,880,401.06)	(974,550.91)	(974,550.91)
	Total ACA Ending Balance (Including Interest)	1,357,735.21	1,309,673.77	2,440,541.60	4,824,156.25	9,023,737.20	9,354,691.65	10,688,860.67	3,520,967.94	(2,111,333.84)	(3,683,103.13)	(3,939,222.66)	(3,246,470.22)	(3,246,470.22)
	Total Current Month ACA Interest	2,302.02	5,877.55	8,263.48	15,103.33	28,789.80	38,208.79	37,677.73	26,711.54	2,649.82	(8,124.95)	(10,688.01)	(10,075.77)	136,695.33

ATMOS ENERGY CORPORATION
2008 2009 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

Exhibit II-B

Line	Commodity	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	TOTAL
1	**Beginning Balance**	345,406.53	1,309,467.61	282,979.54	430,917.86	1,991,516.08	5,878,294.79	7,408,024.28	10,344,212.96	4,643,455.57	(276,722.62)	(1,162,836.82)	(2,058,821.60)	345,406.53
2	Transfer SAM Balance to ACA	194,940.08												194,940.08
3	2007-2008 WNA Audit Findings													0.00
4	**Invoiced Commodity Gas Costs**	14,126,459.54	9,901,214.10	7,932,748.05	7,419,727.80	8,547,815.88	13,490,782.75	13,037,641.98	5,789,889.97	4,449,533.44	4,126,704.11	2,948,026.58	3,968,706.23	95,739,250.41
5	Columbia Gulf Imbalance	(124,404.14)	(95,338.29)	182,911.39	314,699.87	397,328.70	(2,147,342.54)	923,016.94	322,523.48	(102,563.55)	43,122.34	(15,879.25)	78,720.53	(223,204.52)
6	Gas Used By Company	(1,791.58)	(1,251.33)	(918.68)	(1,532.87)	(5,056.73)	(10,031.91)	(11,924.16)	(7,999.13)	(4,961.57)	(2,077.93)	(805.30)	(352.58)	(48,703.77)
7	Hedging Costs													
8	Margin Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Cashouts	42,604.52	88,493.80	(20,405.73)	(44,858.19)	(148,156.29)	140,028.52	(251,264.81)	(14,644.67)	14,905.75	(179.19)	37,743.15	33,710.14	(122,023.00)
	Inventory Activity													0.00
10	Storage Injections	(8,429,338.30)	(6,140,016.86)	(4,529,967.92)	(2,320,964.99)	(486,543.72)	(664,695.70)	(490,282.71)	(440,488.72)	(351,697.00)	(1,163,959.22)	(1,322,426.72)	(2,680,442.97)	(29,020,824.83)
11	Storage Withdrawals	0.00	0.00	0.00	475,625.73	5,164,490.07	10,527,019.06	12,035,824.41	8,072,562.22	4,201,674.94	454,236.97	25,890.88	0.00	40,957,324.28
	Bad Debt Cost	70,737.91	60,133.93	36,334.81	(6,686.80)	(11,345.84)	469.52	(4,617.82)	2,824.24	7,622.83	49,768.15	63,487.90	60,045.67	328,774.50
	Gas Cost Recovery													
12	Firm sales	4,805,088.24	4,712,424.15	3,364,679.05	4,201,605.13	9,462,629.45	19,727,741.84	22,205,208.02	19,350,406.44	13,062,711.66	4,351,021.19	2,597,735.05	1,637,146.40	109,478,396.62
13	Rate 211 sales	110.86	87.68	62.72	508.05	306.14	814.20	972.88	396.90	277.25	78.29	273.53	169.14	4,057.64
14	Rate 240 sales	114,023.86	130,720.50	89,594.88	78,335.40	113,119.13	105,566.45	129,394.75	102,795.17	79,912.67	40,611.40	29,496.04	30,096.63	1,043,666.88
	Miscellaneous Adjustments													
15	2007-2008 WNA Audit Findings					(12,059.99)								(12,059.99)
16	**Commodity** Ending Balance Before Interest	1,305,391.60 #	279,470.63 #	429,344.81 #	1,986,479.83 #	5,861,933.44 #	7,380,402.00 #	10,310,842.43 #	4,615,281.85 #	(284,931.17) #	(1,160,818.27) #	(2,054,304.20) #	(2,265,846.75)	(2,387,241.45)
17	Average Monthly Balance	922,869.11	794,469.12	356,162.18	1,208,698.85	3,926,724.76	6,629,348.39	8,859,433.36	7,479,747.41	2,179,262.20	(718,770.44)	(1,608,570.51)	(2,162,334.17)	
18	Interest Rate	5.30%	5.30%	5.30%	5.00%	5.00%	5.00%	4.52%	4.52%	4.52%	3.37%	3.37%	3.37%	
19	Calculated Interest-Commodity	4,076.01	3,508.91	1,573.05	5,036.25	16,361.35	27,622.28	33,370.53	28,173.72	8,208.55	(2,018.55)	(4,517.40)	(6,072.56)	115,322.14
20	**Commodity** Ending Balance Including Interest	1,309,467.61	282,979.54	430,917.86	1,991,516.08	5,878,294.79	7,408,024.28	10,344,212.96	4,643,455.57	(276,722.62)	(1,162,836.82)	(2,058,821.60)	(2,271,919.31)	(2,271,919.31)

Exhibit II-C

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2008 2009 ACA

	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
Demand Recoveries													
1 211 Sales Ccf	87.4	64.9	66.1	564.4	340.1	904.5	1,080.7	487.1	380.728	174.687	610.285	377.369	5,138.3
2 Demand Rate	0.0129	0.0131	0.0151	0.0151	0.0151	0.0151	0.0151	0.0150	0.0149	0.0144	0.0144	0.0144	
3 211 Demand Recoveries	1.13	0.85	1.00	8.52	5.14	13.66	16.32	7.31	5.67	2.52	8.79	5.43	76.34
4 240 Demand Ccf	3,110	3,110	3,110	3,110	3,110	3,110	2,650	2,650	2,650	2,650	2,650	2,650	34,560.0
5 240 Demand Rate	1.6141	1.5004	1.4245	1.4989	1.4989	1.4989	1.4989	1.4989	1.4989	1.4989	1.4989	1.4989	
6 240 Demand Recoveries	5,019.85	4,666.24	4,430.20	4,661.58	4,661.58	4,661.58	3,972.09	3,972.09	3,972.09	3,972.09	3,972.09	3,972.09	51,933.57
7 Firm Sales	3,204,417.1	2,895,511.4	3,044,130.3	4,038,025.3	9,747,257.8	20,887,332.5	23,711,988.7	22,882,785.1	17,208,074.5	9,214,195.7	5,227,498.2	3,222,831.5	125,284,048.0
8 Demand Recovery Factor	0.1506	0.1417	0.1348	0.142	0.142	0.142	0.142	0.141	0.139	0.1316	0.1316	0.1316	
9 Firm Sales Recoveries	482,585.21	410,293.96	410,348.76	573,399.59	1,384,110.60	2,966,001.22	3,367,102.39	3,226,472.70	2,391,922.36	1,212,588.15	687,938.77	424,124.63	17,536,888.34
10 Total Demand Recoveries	487,606.19	414,961.05	414,779.96	578,069.69	1,388,777.32	2,970,676.46	3,371,090.80	3,230,452.10	2,395,900.12	1,216,562.76	691,919.65	428,102.15	17,588,898.25
Commodity Recoveries													
11 211 Sales Ccf	87.4	64.9	66.1	564.4	340.1	904.5	1,080.7	487.1	380.7	174.7	610.3	377.4	5,138.3
12 Commodity Rate	1.2682	1.3500	0.9494	0.9002	0.9002	0.9002	0.9002	0.8148	0.7282	0.4482	0.4482	0.4482	
13 211 Commodity Recoveries	110.86	87.68	62.72	508.05	306.14	814.20	972.88	396.90	277.25	78.29	273.53	169.14	4,057.64
14 240 Sales Ccf	89,910.0	96,830.0	94,370.0	87,020.0	125,660.0	117,270.0	143,740.0	126,160.0	109,740.0	90,610.0	65,810.0	67,150.0	1,214,270.0
15 240 Commodity Rate	1.2682	1.3500	0.9494	0.9002	0.9002	0.9002	0.9002	0.8148	0.7282	0.4482	0.4482	0.4482	
16 240 Commodity Recoveries	114,023.86	130,720.50	89,594.88	78,335.40	113,119.13	105,566.45	129,394.75	102,795.17	79,912.67	40,611.40	29,496.04	30,096.63	1,043,666.88
17 Commodity Sales Ccf	3,802,280.7	3,493,960.4	3,542,523.4	4,666,829.1	10,516,311.8	21,916,022.9	24,673,631.7	23,741,785.0	17,935,244.7	9,785,756.1	5,799,637.2	3,673,475.4	133,547,458.2
18 Commodity Rate	1.2682	1.3500	0.9494	0.9002	0.9002	0.9002	0.9002	0.8148	0.7282	0.4482	0.4482	0.4482	
19 Commodity Recoveries	4,822,052.34	4,716,846.49	3,363,271.71	4,201,079.53	9,466,783.87	19,728,803.80	22,211,203.22	19,344,806.45	13,060,445.18	4,385,975.88	2,599,397.40	1,646,451.66	109,547,117.53
20 Commodity Recovery Adj	(16,964.10)	(4,422.34)	1,407.34	525.60	(4,154.42)	(1,061.96)	(5,995.20)	5,599.99	2,266.48	(34,954.69)	(1,662.35)	(9,305.26)	(68,720.91)
21 Total Commodity Recoveries	4,919,222.96	4,843,232.33	3,454,336.65	4,280,448.58	9,576,054.72	19,834,122.49	22,335,575.65	19,453,598.51	13,142,901.58	4,391,710.88	2,627,504.62	1,667,412.17	110,526,121.14
22 Total Recoveries	5,406,829.15	5,258,193.38	3,869,116.61	4,858,518.27	10,964,832.04	22,804,798.95	25,706,666.45	22,684,050.61	15,538,801.70	5,608,273.64	3,319,424.27	2,095,514.32	128,115,019.39

Recoveries Source
All Firm and Demand Recovery and Commodity Recovery Volumes are from the Recoveries by Class Worksheets
Rates are from the appropriate PGA filing
Commodity Recovery Adj are minor $ adjustments to the volume times rate calculation versus actual recoveries.

Exhibit III

ATMOS ENERGY CORPORATION
BAD DEBT RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2008 2009 ACA

	Beginning Balance	Current Month Activity	Reduction for Bad Debt in Base Rates (1)	Ending Balance
July-08	-	70,737.91		70,737.91
August-08	70,737.91	60,133.93		130,871.84
September-08	130,871.84	36,334.81		167,206.65
October-08	167,206.65	(6,686.80)		160,519.85
November-08	160,519.85	(11,345.84)		149,174.01
December-08	149,174.01	469.52		149,643.53
January-09	149,643.53	(4,617.82)		145,025.71
February-09	145,025.71	2,824.24		147,849.95
March-09	147,849.95	7,622.83		155,472.78
April-09	155,472.78	49,768.15		205,240.93
May-09	205,240.93	63,487.90		268,728.83
June-09	268,728.83	60,045.67		328,774.50
	328,774.50			328,774.50
TOTAL		328,774.50	-	

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
UNION CITY, TENNESSEE
2008 2009 ACA

1. Previous Year's Demand Cost Balance	($7,962.86)
2. Current Year's Demand Cost (EXHIBIT II-A)	$125,225.04
3. Interest on Demand Balance (EXHIBIT II-A)	8.11
3. Demand Cost Recovered (EXHIBIT II-C)	117,959.62
4. Demand Under/(Over)-Recovery	($689.33)
5. Previous Year's Commodity Cost Balance	$356,404.06
6. 2007 2008 ACA Audit Finding (Interest Adjustment)	159.82
7. SAM Balance Transfer to ACA	6,444.30
8. Adjusted Commodity Beginning Balance	363,008.18
9. Current Year's Commodity Cost (EXHIBIT II-B)	$2,497,797.03
10. Interest on Commodity Balance (EXHIBIT II-B)	$8,141.65
11. Bad Debt Expense (EXHIBIT III)	$18,917.79
12. Commodity Cost Recovered (EXHIBIT II-C)	$3,475,363.49
13. Commodity Under/(Over)-Recovery	($587,498.84)
14. Firm Sales (EXHIBIT II-C)	3,940,372
15. Demand ACA	($0.0002)
16. Total Sales (EXHIBIT II-C)	3,969,702
15. Commodity ACA	($0.1480)
16. Total ACA Applicable to Firm Customers	($0.1482)
17. Total ACA Applicable to Optional Customers	($0.1480)

ATMOS ENERGY CORPORATION
2008 2009 ACA
Union City Tennessee

Exhibit II-A

Line	Demand	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	TOTAL
1	**Beginning Balance**	(7,962.86)	(6,329.12)	(4,119.06)	(2,281.95)	(1,491.60)	9,863.11	10,159.08	4,997.13	(296.06)	1,287.01	(2,602.94)	(2,561.04)	(7,962.86)
2	ACA 2007 Adj													
3	**Invoiced Demand Gas Costs**	4,271.80	4,271.80	4,134.00	4,271.80	19,032.00	19,666.40	19,666.40	17,763.20	19,666.40	4,134.00	4,271.80	4,134.00	125,283.60
4	**Asset Management Payments**										(58.56)			(58.56)
	Gas Cost Recovery													
5	Firm sales	2,606.57	2,038.72	2,282.79	3,473.60	7,694.69	19,412.06	24,856.84	23,065.23	18,085.19	7,963.54	4,222.66	2,257.73	117,959.62
6	Rate 211 sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Rate 240 sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Adjustments													
8	**Demand** Ending Balance Before Interest	(6,297.63)	(4,096.04)	(2,267.85)	(1,483.75)	9,845.71	10,117.45	4,968.64	(304.90)	1,285.15	(2,601.09)	(2,553.80)	(684.77)	(697.44)
9	Average monthly balance	(7,130.25)	(5,212.58)	(3,193.46)	(1,882.85)	4,177.06	9,990.28	7,563.86	2,346.12	494.55	(657.04)	(2,578.37)	(1,622.90)	
10	Interest Rate	5.30%	5.30%	5.30%	5.00%	5.00%	5.00%	4.52%	4.52%	4.52%	3.37%	3.37%	3.37%	
11	Calculated Interest-Demand	(31.49)	(23.02)	(14.10)	(7.85)	17.40	41.63	28.49	8.84	1.86	(1.85)	(7.24)	(4.56)	8.11
12	**Demand** Ending Balance Including Interest	(6,329.12)	(4,119.06)	(2,281.95)	(1,491.60)	9,863.11	10,159.08	4,997.13	(296.06)	1,287.01	(2,602.94)	(2,561.04)	(689.33)	(689.33)
	Total ACA Ending Balance (Including Interest)	475,936.35	468,517.70	545,064.54	525,428.66	597,112.62	429,935.14	155,862.93	(183,202.41)	(473,586.65)	(537,516.65)	(538,169.19)	(588,188.17)	(588,188.17)
	Total Current Month ACA Interest	1,831.04	2,081.08	2,233.40	2,225.55	2,333.76	2,135.24	1,101.18	(51.39)	(1,234.63)	(1,417.77)	(1,508.32)	(1,579.38)	8,149.76

ATMOS ENERGY CORPORATION
2008 2009 ACA
Union City Tennessee

Exhibit II-B

Line	Commodity	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	TOTAL
1	**Beginning Balance**	**356,404.06**	482,265.47	472,636.76	547,346.49	526,920.26	587,249.51	419,776.06	150,865.80	(182,906.35)	(474,873.66)	(534,913.71)	(535,608.15)	356,404.06
2	Transfer SAM Balance to ACA	**6,444.30**												6,444.30
3	2007-2008 ACA Finding	**159.82**												159.82
4	2007-2008 WNA Audit Findings													0.00
5	**Invoiced Commodity Gas Costs**	666,628.79	474,158.08	425,195.11	126,974.85	107,881.66	448,040.68	287,048.75	27,415.79	18,014.89	122,085.70	99,796.10	182,644.14	2,985,884.54
6	Texas Gas Imbalance	(462,421.00)	(421,698.65)	(273,513.65)	6,289.37	170,921.56	25,837.45	222,339.60	181,227.96	37,890.30	(19,592.51)	(48,144.61)	(222,373.18)	(803,237.36)
7	Gas Used By Company	(27.96)	(5.20)	(0.82)	(8.97)	(318.19)	(1,249.54)	(1,043.75)	(669.43)	(4,320.72)	(377.07)	(136.66)	983.47	(7,174.84)
8	Hedging Costs													
9	Margin Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00
10	Cashouts	15,915.40	36,618.05	8,503.31	(13,164.76)	30,290.70	(39,170.69)	3,331.20	19,306.65	22,901.63	(6,803.51)	26,329.61	25,692.92	129,750.51
														0.00
	Inventory Activity													
11	Storage Injections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00
12	Storage Withdrawals	0.00	0.00	0.00	0.00	17,357.00	53,457.91	58,313.76	41,134.83	22,737.74	0.00	-	0.00	193,001.24
	Bad Debt Cost	4,937.64	5,057.72	1,032.20	(1,231.95)	(2,272.58)	(423.81)	(37.09)	(1,101.34)	709.56	651.40	4,983.44	6,612.60	18,917.79
	Gas Cost Recovery													
13	Firm sales	107,638.11	105,862.81	88,753.92	141,518.17	265,420.20	656,059.07	839,935.42	601,026.38	388,664.21	154,588.14	82,021.24	43,875.82	3,475,363.49
14	Rate 211 sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Rate 240 sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Adjustments													
16	2007-2008 WNA Audit Findings					(427.06)								(427.06)
17	**Commodity** Ending Balance Before Interest	480,402.94	470,532.66	545,098.99	524,686.86	584,933.15	417,682.45	149,793.11	(182,846.12)	(473,637.17)	(533,497.79)	(534,107.07)	(585,924.02)	(595,640.49)
18	Average Monthly Balance	421,705.56	476,399.07	508,867.88	536,016.68	555,926.71	502,465.98	284,784.58	(15,990.16)	(328,271.76)	(504,185.72)	(534,510.39)	(560,766.08)	
19	Interest Rate	5.30%	5.30%	5.30%	5.00%	5.00%	5.00%	4.52%	4.52%	4.52%	3.37%	3.37%	3.37%	
20	Calculated Interest-Commodity	1,862.53	2,104.10	2,247.50	2,233.40	2,316.36	2,093.61	1,072.69	(60.23)	(1,236.49)	(1,415.92)	(1,501.08)	(1,574.82)	8,141.65
21	**Commodity** Ending Balance Including Interest	482,265.47	472,636.76	547,346.49	526,920.26	587,249.51	419,776.06	150,865.80	(182,906.35)	(474,873.66)	(534,913.71)	(535,608.15)	(587,498.84)	(587,498.84)

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
UNION CITY, TENNESSEE
2008 2009 ACA

EXHIBIT II-C

	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
Demand Recoveries													
1 Firm Sales Ccf	80,202.2	67,731.5	76,093.1	115,019.8	254,791.1	642,783.4	823,074.1	774,001.1	606,885.6	275,555.0	146,112.8	78,122.3	3,940,371.90
2 Demand PGA Rate	0.0325	0.0301	0.0300	0.0302	0.0302	0.0302	0.0302	0.0298	0.0298	0.0289	0.0289	0.0289	
3 Demand Recoveries	2,606.57	2,038.72	2,282.79	3,473.60	7,694.69	19,412.06	24,856.84	23,065.23	18,085.19	7,963.54	4,222.66	2,257.73	117,959.62
4 211 Sales Ccf	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Demand PGA Rate													
6 Demand Recoveries													-
7 240 Sales Ccf	0	0	0	0	0	0	0	0	0	0	0	0	-
8 Demand PGA Rate													
9 Demand Recoveries													
10 Total Demand Recoveries	2,606.57	2,038.72	2,282.79	3,473.60	7,694.69	19,412.06	24,856.84	23,065.23	18,085.19	7,963.54	4,222.66	2,257.73	117,959.62
Commodity Recoveries													
1 Total Sales Ccf	80,202.2	67,731.5	76,223.1	138,879.8	260,131.1	642,783.4	823,074.1	774,001.1	606,885.6	275,555.0	146,112.8	78,122.3	3,969,701.90
2 Commodity PGA Rate	1.3421	1.5661	1.1644	1.0208	1.0208	1.0208	1.0208	0.7772	0.6401	0.5616	0.5616	0.5616	
3 Total Commodity Recoveries	107,639.39	106,074.36	88,754.18	141,768.50	265,541.82	656,153.25	840,194.00	601,553.63	388,467.49	154,751.68	82,056.93	43,873.48	3,476,828.71
4 211 Sales Ccf	0	0	0	0	0	0	0	0	0	0	0	0	
5 Commodity PGA Rate													
6 211 Commodity Recoveries													-
7 240 Sales Ccf	0	0	0	0	0	0	0	0	0	0	0	0	
8 Commodity PGA Rate													
9 240 Commodity Recoveries													-
11 Commodity Adjustments	(1.28)	(211.55)	(0.26)	(250.33)	(121.62)	(94.18)	(258.58)	(527.25)	196.72	(163.54)	(35.69)	2.34	
12 Total Commodity Recoveries	107,638.11	105,862.81	88,753.92	141,518.17	265,420.20	656,059.07	839,935.42	601,026.38	388,664.21	154,588.14	82,021.24	43,875.82	3,475,363.49

Recoveries Source

All Firm and Demand Recovery and Commodity Recovery Volumes are from the Recoveries by Class Worksheets
Rates are from the appropriate PGA filing
Commodity Recovery Adj are minor $ adjustments to the volume times rate calculation versus actual recoveries.

Exhibit III

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2008 2009 ACA

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

	BEGINNING BALANCE	CURRENT MONTH ACTIVITY	ENDING BALANCE
July-08	$0.00	4,937.64	4,937.64
August-08	$4,937.64	5,057.72	9,995.36
September-08	$9,995.36	1,032.20	11,027.56
October-08	$11,027.56	(1,231.95)	9,795.61
November-08	$9,795.61	(2,272.58)	7,523.03
December-08	$7,523.03	(423.81)	7,099.22
January-09	$7,099.22	(37.09)	7,062.13
February-09	$7,062.13	(1,101.34)	5,960.79
March-09	$5,960.79	709.56	6,670.35
April-09	$6,670.35	651.40	7,321.75
May-09	$7,321.75	4,983.44	12,305.19
June-09	$12,305.19	6,612.60	18,917.79
Total		18,917.79	
		Beginning Balance	$0.00
		Activity Jul 08 thru Jun 09	18,917.79
		Ending Balance	$18,917.79