ATMOS energy

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September 2, 2010

Ms. Sara Kyle, Chairman
Attn: Sharla Dillon Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

DOCKET NO.
10-00180

Dear Chairman Kyle

Atmos Energy hereby submits the Tennessee and Union City Tennessee 2009-2010 ACA filing by this original and 13 copies for filing. Also enclosed is the 25.00 docket filing fee.

If you have any questions please call.

Sincerely,

Edwin Wilkins

Edwin Wilkins
Senior Analyst
Rate Administration

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2009 2010 ACA

1	Previous Year's Demand Cost Balance		($974,550.91)
2	Current Year's Demand Cost (EXHIBIT II-A)	$	18,176,376.91
3	Current Year's Interest on Demand Cost Balances (EXHIBIT II-A)		16,410.49
4	Demand Cost Recovered (EXHIBIT II-C)	$	17,988,358.25
5	Demand Under/(Over)-Recovery		($770,121.76)
6	Previous Year's Commodity Cost Balance		($2,271,919.31)
7	2008 2009 ACA Finding #1		$98,217.69
8	2008 2009 ACA Finding #2		$8,971.69
9	2008 2009 ACA Finding #3		$669.68
10	Adjusted Beginning Balance		($2,164,060.25)
11	Current Year's Commodity Cost (EXHIBIT II-B)	$	70,889,388.96
12	Current Year's Interest on Commodity Cost Balances (EXHIBIT II-E		$4,233.48
13	Bad Debt Cost (EXHIBIT III)		$257,017.89
14	Commodity Cost Recovered (EXHIBIT II-C)	$	70,369,114.34
15	Commodity Under/(Over)-Recovery		($1,382,534.26)
16	Firm Sales (EXHIBIT II-C)		134,188,333
17	Demand ACA		($0.0057)
18	Total Sales (EXHIBIT II-C)		142,693,912
19	Commodity ACA		($0.0097)
20	Total ACA Applicable to Firm Customers		($0.0154)
21	Total ACA Applicable to Optional Customers		($0.0097)

ATMOS ENERGY CORPORATION
2009 2010 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

EXHIBIT II-A

Line	Demand	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	TOTAL
1	Beginning Balance	(974,550.91)	(44,199.20)	913,524.61	1,916,969.97	2,747,779.20	3,452,941.46	3,059,196.82	1,082,036.11	(363,600.94)	(1,705,415.19)	(2,446,237.66)	(1,673,199.97)	(974,550.91)
2	ACA Audit Adjustment													
3	Invoiced Demand Gas Costs	1,344,778.41	1,365,816.80	1,387,593.97	1,387,593.97	1,812,539.67	1,864,393.32	1,887,844.67	1,887,999.67	1,813,248.31	1,410,122.51	1,410,122.51	1,391,008.31	18,983,062.12
4	Payments and Fees										(806,685.21)			(806,685.21)
	Gas Cost Recovery													
5	Firm sales	409,074.10	405,295.68	383,943.40	559,080.09	1,112,006.91	2,283,184.50	3,866,832.99	3,330,841.59	3,148,505.16	1,334,686.75	627,568.51	480,673.64	17,941,683.32
6	Rate 211 sales	2.62	0.84	8.96	18.08	2.27	6.37	19.05	13.02	5.72	7.21	4.07	0.89	89.30
7	Rate 240 sales	3,972.09	3,972.09	4,024.03	3,984.88	3,753.68	3,753.68	3,753.68	3,753.66	3,753.68	3,951.38	3,951.38	3,951.38	46,585.63
	Miscellaneous Adjustments													
	ACA Audit Adjustment													
8	Demand Ending Balance Before Interest	(42,821.51)	912,348.99	1,913,142.19	2,741,470.89	3,444,556.01	3,050,390.23	1,076,435.77	(364,572.51)	(1,702,617.19)	(2,440,623.23)	(1,667,629.11)	(766,817.57)	(786,532.25)
9	Average monthly balance	(508,686.21)	434,074.89	1,413,333.40	2,329,220.43	3,096,167.61	3,251,665.85	2,067,816.30	358,731.80	(1,033,109.07)	(2,073,019.21)	(2,056,933.39)	(1,220,006.77)	
10	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
11	Calculated Interest-Demand	(1,377.69)	1,175.62	3,827.78	6,308.31	8,385.45	8,806.59	5,600.34	971.57	(2,798.00)	(5,614.43)	(5,570.86)	(3,304.19)	16,410.49
12	Demand Ending Balance Including Interest	(44,199.20)	913,524.61	1,916,969.97	2,747,779.20	3,452,941.46	3,059,196.82	1,082,036.11	(363,600.94)	(1,705,415.19)	(2,446,237.66)	(1,673,199.97)	(770,121.76)	(770,121.76)
	Total ACA Ending Balance (Including Interest)	(2,358,159.13)	(1,659,108.63)	(718,149.43)	1,159,976.18	3,117,736.51	4,851,340.39	5,981,039.22	5,478,207.31	281,859.43	(3,099,757.64)	(2,756,641.34)	(2,152,656.02)	(2,152,656.02)
	Total Current Month ACA Interest	(7,433.48)	(5,432.69)	(3,214.85)	597.50	5,784.90	10,776.86	14,649.01	15,496.75	7,789.55	(3,810.75)	(7,919.81)	(6,639.02)	20,643.97

ATMOS ENERGY CORPORATION
2009 2010 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

EXHIBIT II-B

Line	Commodity	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	TOTAL
1	Beginning Balance	(2,164,060.25)	(2,313,959.93)	(2,572,633.24)	(2,635,119.40)	(1,587,803.02)	(335,204.95)	1,792,143.57	4,899,003.11	5,841,808.25	1,987,274.62	(653,519.98)	(1,083,441.37)	(2,164,060.25)
2														0.00
3														0.00
4	Invoiced Commodity Gas Costs	4,431,901.24	3,771,031.93	2,587,312.21	3,881,470.44	4,857,130.44	6,905,564.86	14,250,733.64	9,811,028.53	7,454,946.84	4,592,033.31	3,583,993.83	3,735,118.23	69,962,263.50
5	Columbia Gulf Imbalance	(119,789.12)	91,637.76	29,434.63	6,443.22	(208,129.40)	185,480.99	87,284.86	(32,419.30)	9,979.34	(214,403.46)	(9,705.78)	240,585.93	46,399.67
6	Gas Used By Company	(451.34)	(568.77)	(434.38)	(1,042.68)	(2,102.28)	(4,802.63)	(7,923.77)	(7,093.22)	(6,093.34)	(2,250.83)	(1,079.75)	(553.57)	(34,476.56)
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	10,260.02	(28,740.39)	(6,916.45)	(15,802.12)	(28,174.28)	(3,336.65)	(337,218.66)	(29,333.46)	(64,824.51)	(29,043.36)	67,548.87	(22,925.40)	(488,506.39)
	Inventory Activity													0.00
10	Storage Injections	(2,879,006.56)	(2,504,134.99)	(1,414,471.98)	(837,145.78)	(297,064.97)	(7,102.57)	(191,935.66)	(13,322.88)	(614,590.44)	(1,954,388.20)	(1,762,716.01)	(2,303,043.41)	(14,778,923.45)
11	Storage Withdrawals	0.00	0.00	21,489.07	431,339.99	1,529,883.98	4,052,717.32	4,346,296.78	4,084,531.81	1,565,446.28	37,075.72	137,508.62	9,515.08	16,215,804.84
	Bad Debt Cost	128,784.38	58,882.81	25,450.09	(15,470.87)	(16,400.30)	(8,161.46)	(5,786.87)	(2,952.69)	(649.95)	12,989.50	30,741.80	49,679.45	257,017.89
	Gas Cost Recovery													
12	Firm sales	1,678,034.46	1,604,690.15	1,268,784.89	2,368,207.74	4,493,183.33	8,933,507.02	14,959,244.68	12,914,284.67	12,167,856.12	5,067,904.40	2,457,473.51	1,987,462.01	69,900,632.98
13	Rate 211 sales	87.83	26.10	229.20	616.39	77.47	217.30	649.35	443.76	195.06	224.38	126.67	27.85	2,921.36
14	Rate 240 sales	37,420.22	35,457.10	28,292.63	27,940.88	53,423.12	61,177.28	63,745.42	67,428.40	41,284.22	16,482.18	16,264.04	16,644.51	465,560.00
	Miscellaneous Adjustments													
15	2008-2009 WNA Audit Findings					(33,172.65)								(33,172.65)
16	Commodity Ending Balance Before Interest	(2,307,904.14)	(2,566,024.93)	(2,628,076.77)	(1,582,092.21)	(332,604.40)	1,790,173.30	4,889,954.44	5,827,283.07	1,976,687.07	(655,323.66)	(1,081,092.42)	(1,379,199.43)	(1,386,767.74)
17	Average Monthly Balance	(2,235,982.20)	(2,439,992.43)	(2,600,355.01)	(2,108,605.81)	(960,203.71)	727,484.17	3,341,049.01	5,363,143.09	3,909,247.66	665,975.48	(867,306.20)	(1,231,320.40)	
18	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
19	Calculated Interest-Commodity	(6,055.79)	(6,608.31)	(7,042.63)	(5,710.81)	(2,600.55)	1,970.27	9,048.67	14,525.18	10,587.55	1,803.68	(2,348.95)	(3,334.83)	4,233.48
20	Commodity Ending Balance Including Interest	(2,313,959.93)	(2,572,633.24)	(2,635,119.40)	(1,587,803.02)	(335,204.95)	1,792,143.57	4,899,003.11	5,841,808.25	1,987,274.62	(653,519.98)	(1,083,441.37)	(1,382,534.26)	(1,382,534.26)

EXHIBIT II-C

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2009 2010 ACA

	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
Demand Recoveries													
1 211 Sales Ccf	196.0	58.2	613.6	1,238.5	155.7	436.6	1,304.7	891.6	391.9	442.3	249.7	54.9	6,033.7
2 Demand Rate	0.0144	0.0144	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0.0146	0.0163	0.0163	0.0163	
3 211 Demand Recoveries	2.82	0.84	8.96	18.08	2.27	6.37	19.05	13.02	5.72	7.21	4.07	0.89	89.30
4 240 Demand Ccf	2,650	2,650	2,650	2,650	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	30,520.0
5 240 Demand Rate	1.4989	1.4989	1.5185	1.5075	1.5075	1.5075	1.5075	1.5075	1.5075	1.5869	1.5869	1.5869	
6 240 Demand Recoveries	3,972.09	3,972.09	4,024.03	3,994.88	3,753.68	3,753.68	3,753.68	3,753.68	3,753.68	3,951.38	3,951.38	3,951.38	46,585.63
7 Firm Sales	3,108,465.8	3,079,754.4	2,880,295.6	4,219,472.3	8,392,504.9	17,231,581.1	29,183,645.2	25,138,427.1	23,762,303.1	9,372,800.2	4,407,012.0	3,375,517.1	134,151,778.9
8 Demand Recovery Factor	0.1316	0.1316	0.1333	0.1325	0.1325	0.1325	0.1325	0.1325	0.1325	0.1424	0.1424	0.1424	
9 Firm Sales Recoveries	409,074.10	405,295.68	383,943.40	559,080.09	1,112,006.91	2,283,184.50	3,866,832.99	3,330,841.59	3,148,505.16	1,334,686.75	627,558.51	480,673.64	17,941,683.32
10 Total Demand Recoveries	413,049.01	409,268.61	387,976.39	563,093.05	1,115,762.86	2,286,944.55	3,870,605.72	3,334,608.29	3,152,264.56	1,338,645.34	631,513.96	484,625.91	17,988,358.25
Commodity Recoveries													
11 211 Sales Ccf	196.0	58.2	613.6	1,238.5	155.7	436.6	1,304.7	891.6	391.9	442.3	249.7	54.9	6,033.7
12 Commodity Rate	0.4482	0.4482	0.3735	0.4977	0.4977	0.4977	0.4977	0.4977	0.4977	0.5073	0.5073	0.5073	
13 211 Commodity Recoveries	87.83	26.10	229.20	616.39	77.47	217.30	649.35	443.76	195.06	224.38	126.67	27.85	2,921.36
14 240 Sales Ccf	83,490.0	79,110.0	75,750.0	56,140.0	107,340.0	122,920.0	128,080.0	135,480.0	82,950.0	32,490.0	32,060.0	32,810.0	968,620.0
15 240 Commodity Rate	0.4482	0.4482	0.3735	0.4977	0.4977	0.4977	0.4977	0.4977	0.4977	0.5073	0.5073	0.5073	
16 240 Commodity Recoveries	37,420.22	35,457.10	28,292.63	27,940.88	53,423.12	61,177.28	63,745.42	67,428.40	41,284.22	16,482.18	16,264.04	16,644.51	465,560.00
17 Commodity Sales Ccf	3,756,432.8	3,578,943.2	3,372,348.3	4,779,000.3	9,016,753.9	17,952,896.3	30,060,322.5	25,975,629.2	24,471,108.1	9,985,743.5	4,851,675.5	3,918,404.3	141,719,257.9
18 Commodity Rate	0.4482	0.4482	0.3735	0.4977	0.4977	0.4977	0.4977	0.4977	0.4977	0.5073	0.5073	0.5073	
19 Commodity Recoveries	1,683,633.18	1,604,082.34	1,259,572.08	2,378,508.44	4,487,638.42	8,935,156.50	14,961,022.52	12,928,070.64	12,179,270.51	5,065,767.68	2,461,254.98	1,987,806.50	69,931,783.79
20 Commodity Recovery Adj	(5,598.72)	607.81	9,212.81	(10,300.70)	5,544.91	(1,649.48)	(1,777.84)	(13,785.97)	(11,414.39)	2,136.72	(3,781.47)	(344.49)	(31,150.81)
21 Total Commodity Recoveries	1,715,542.51	1,640,173.35	1,297,306.72	2,396,765.01	4,546,683.92	8,994,901.60	15,023,639.45	12,982,156.83	12,209,335.40	5,084,610.96	2,473,864.22	2,004,134.37	70,369,114.34
22 Total Recoveries	2,128,591.52	2,049,441.96	1,685,283.11	2,959,858.06	5,662,446.78	11,281,846.15	18,894,245.17	16,316,765.12	15,361,599.96	6,423,256.30	3,105,378.18	2,488,760.28	88,357,472.59

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
2009 2010 ACA

	Beginning Balance	Current Month Activity	Reduction for Bad Debt in Base Rates (1)	Ending Balance
July-09	-	128,784.38		128,784.38
August-09	128,784.38	58,882.81		187,667.19
September-09	187,667.19	25,450.09		213,117.28
October-09	213,117.28	(15,470.87)		197,646.41
November-09	197,646.41	(16,488.30)		181,158.11
December-09	181,158.11	(8,161.46)		172,996.65
January-10	172,996.65	(5,786.87)		167,209.78
February-10	167,209.78	(2,952.69)		164,257.09
March-10	164,257.09	(649.95)		163,607.14
April-10	163,607.14	12,989.50		176,596.64
May-10	176,596.64	30,741.80		207,338.44
June-10	207,338.44	49,679.45		257,017.89
	257,017.89			257,017.89
TOTAL		257,017.89	-	

EXHIBIT II

ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
UNION CITY, TENNESSEE
2009 2010 ACA

1	Previous Year's Demand Cost Balance	($689.33)
2	Current Year's Demand Cost (EXHIBIT II-A)	$118,948.91
3	Interest on Demand Balance (EXHIBIT II-A)	$115.98
4	Demand Cost Recovered (EXHIBIT (II-C)	$126,748.21
5	Demand Under/(Over)-Recovery	($8,372.65)
6	Previous Year's Commodity Cost Balance	($587,498.84)
7	2008 2009 ACA Audit Finding #1	($146,464.27)
8	2008 2009 ACA Audit Finding #2	($4,450.01)
9	2008 2009 ACA Audit Finding #3	($4,797.48)
10	Adjusted Commodity Beginning Balance	($743,210.60)
11	Current Year's Commodity Cost (EXHIBIT II-B)	$1,979,527.26
12	Interest on Commodity Balance (EXHIBIT II-B)	($19,204.41)
13	Bad Debt Expense (EXHIBIT III)	$12,382.01
14	Commodity Cost Recovered (EXHIBIT II-C)	$1,740,721.47
15	Commodity Under/(Over)-Recovery	($511,227.21)
16	Firm Sales (EXHIBIT II-C)	4,040,673
17	Demand ACA	($0.0021)
18	Total Sales (EXHIBIT II-C)	4,131,693
19	Commodity ACA	($0.1237)
20	Total ACA Applicable to Firm Customers	($0.1258)
21	Total ACA Applicable to Optional Customers	($0.1237)

ATMOS ENERGY CORPORATION
2009 2010 ACA
Union City Tennessee

EXHIBIT II-A

Line	Demand	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	TOTAL
1	**Beginning Balance**	(689.33)	1,358.69	3,452.15	5,572.63	5,689.61	16,588.69	19,516.95	9,039.23	1,718.86	(628.38)	(6,877.49)	(8,019.97)	(689.33)
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	2,067.00	2,135.90	2,067.00	119,013.70
4	**Payments and Fees**										(64.79)			(64.79)
	Gas Cost Recovery													
5	Firm sales	2,224.69	2,184.85	2,025.72	4,170.05	8,163.05	16,786.97	30,182.74	25,098.12	22,015.11	8,241.17	3,258.23	2,397.51	126,748.21
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	1,357.78	3,445.64	5,560.43	5,674.38	16,558.56	19,468.12	9,000.61	1,704.31	(629.85)	(6,867.34)	(7,999.82)	(8,350.48)	(8,488.63)
9	Average monthly balance	334.23	2,402.17	4,506.29	5,623.51	11,124.09	18,028.41	14,258.78	5,371.77	544.51	(3,747.86)	(7,438.65)	(8,185.22)	
10	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
11	Calculated Interest-Demand	0.91	6.51	12.20	15.23	30.13	48.83	38.62	14.55	1.47	(10.15)	(20.15)	(22.17)	115.98
12	**Demand** Ending Balance Including Interest	1,358.69	3,452.15	5,572.63	5,689.61	16,588.69	19,516.95	9,039.23	1,718.86	(628.38)	(6,877.49)	(8,019.97)	(8,372.65)	(8,372.65)
	Total ACA Ending Balance (Including Interest)	(780,383.04)	(770,403.58)	(759,432.74)	(746,015.40)	(701,168.11)	(491,557.61)	(298,347.27)	(410,179.07)	(431,247.61)	(556,088.43)	(481,006.68)	(519,599.86)	(519,599.86)
	Total Current Month ACA Interest	(2,061.34)	(2,097.18)	(2,068.86)	(2,035.87)	(1,957.08)	(1,612.96)	(1,068.21)	(958.16)	(1,137.90)	(1,335.21)	(1,402.50)	(1,353.16)	(19,088.43)

ATMOS ENERGY CORPORATION
2009 2010 ACA
Union City Tennessee

EXHIBIT II-B

Line	Commodity	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	TOTAL
1	**Beginning Balance**	(743,210.60)	(781,741.73)	(773,855.73)	(765,005.37)	(751,705.01)	(717,756.80)	(511,074.56)	(307,386.50)	(411,897.93)	(430,619.23)	(549,210.94)	(472,986.71)	(743,210.60)
2														0.00
3														0.00
4	**Invoiced Commodity Gas Costs**	199,949.71	98,411.26	113,419.38	133,639.73	85,134.47	85,921.56	146,574.17	228,705.93	127,084.53	124,616.47	151,107.08	236,199.58	1,730,763.87
5	Texas Gas Imbalance	(202,983.94)	(38,820.82)	(69,383.54)	(36,242.93)	45,438.83	299,896.18	376,683.49	51,022.72	170,130.15	(163,027.52)	(44,534.66)	(243,773.33)	144,404.63
6	Gas Used By Company	(9.55)	(8.99)	(7.66)	(5.73)	(10.69)	(495.73)	(926.21)	(997.65)	(1,107.55)	(454.24)	(343.07)	(11.78)	(4,378.85)
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
9	Cashouts	15,247.95	3,612.24	5,260.19	(7,922.48)	9,946.38	10,715.89	31,489.58	(20,556.91)	12,366.63	19,315.25	16,373.30	13,211.92	109,059.94
														0.00
	Inventory Activity													
10	Storage Injections	(15,326.17)	(13,317.99)	(8,137.81)	(3,882.73)	0.00	0.00	0.00	0.00	0.00	(3,885.14)	(8,438.09)	(16,708.08)	(69,696.00)
11	Storage Withdrawals	0.00	0.00	0.00	0.00	10,719.99	17,389.05	19,146.87	16,403.15	5,668.88	45.72	-	0.00	69,373.67
	Bad Debt Cost	9,884.66	2,547.88	2,686.18	(1,629.22)	(1,636.61)	(1,083.47)	(1,129.09)	122.01	36.01	326.69	679.78	1,577.19	12,382.01
	Gas Cost Recovery													
12	Firm sales	43,231.54	42,433.90	32,905.32	68,605.18	113,656.95	203,999.46	367,043.92	378,237.97	331,760.58	94,203.89	37,237.75	27,405.01	1,740,721.47
13	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
14	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													
15														0.00
16	**Commodity** Ending Balance Before Interest	(779,679.48)	(771,752.04)	(762,924.31)	(749,653.91)	(715,769.59)	(509,412.77)	(306,279.67)	(410,925.22)	(429,479.86)	(547,885.88)	(471,604.36)	(509,896.22)	(492,022.80)
17	Average Monthly Balance	(761,445.04)	(776,746.89)	(768,390.02)	(757,329.64)	(733,737.30)	(613,584.79)	(408,677.12)	(359,155.86)	(420,688.90)	(489,252.56)	(510,407.65)	(491,441.46)	
18	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
19	Calculated Interest-Commodity	(2,062.25)	(2,103.69)	(2,081.06)	(2,051.10)	(1,987.21)	(1,661.79)	(1,106.83)	(972.71)	(1,139.37)	(1,325.06)	(1,382.35)	(1,330.99)	(19,204.41)
20	**Commodity** Ending Balance Including Interest	(781,741.73)	(773,855.73)	(765,005.37)	(751,705.01)	(717,756.80)	(511,074.56)	(307,386.50)	(411,897.93)	(430,619.23)	(549,210.94)	(472,986.71)	(511,227.21)	(511,227.21)

ATMOS ENERGY CORPORATION
GAS COST RECOVERIES
UNION CITY, TENNESSEE
2009 2010 ACA

EXHIBIT II-C

	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
Demand Recoveries													
1 Firm Sales Ccf	76,979.1	75,600.3	68,668.5	132,382.5	259,144.3	532,919.8	958,182.1	801,856.7	703,358.0	255,936.9	101,187.4	74,456.9	4,040,672.52
2 Demand PGA Rate	0.0289	0.0289	0.0295	0.0315	0.0315	0.0315	0.0315	0.0313	0.0313	0.0322	0.0322	0.0322	
3 Demand Recoveries	2,224.69	2,184.85	2,025.72	4,170.05	8,163.05	16,786.97	30,182.74	25,098.12	22,015.11	8,241.17	3,258.23	2,397.51	
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	2,224.69	2,184.85	2,025.72	4,170.05	8,163.05	16,786.97	30,182.74	25,098.12	22,015.11	8,241.17	3,258.23	2,397.51	

Source

Demand Ccf are from the Recoveries by Class workpapers
Firm PGA rate is from the filed tariff.

	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
Commodity Recoveries													
1 Total Sales Ccf	76,979.1	75,600.3	68,698.5	179,732.5	297,764.3	534,539.8	961,582.1	801,856.7	703,358.0	255,936.9	101,187.4	74,456.9	4,131,692.52
2 Commodity PGA Rate	0.5616	0.5616	0.4789	0.3817	0.3817	0.3817	0.3817	0.4717	0.4717	0.3681	0.3681	0.3681	
3 Total Commodity Recoveries	43,231.44	42,457.10	32,899.72	68,603.90	113,656.64	204,033.83	367,035.90	378,235.82	331,773.99	94,210.37	37,247.08	27,407.58	
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	0.10	(23.20)	5.60	1.28	0.31	(34.37)	8.02	2.15	(13.41)	(6.48)	(9.33)	(2.57)	
12 Total Commodity Recoveries	43,231.54	42,433.90	32,905.32	68,605.18	113,656.95	203,999.46	367,043.92	378,237.97	331,760.58	94,203.89	37,237.75	27,405.01	1,740,721.47

EXHIBIT III

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2009 2010 ACA

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

	BEGINNING BALANCE	CURRENT MONTH ACTIVITY	ENDING BALANCE
July-09	$0.00	9,884.66	9,884.66
August-09	$9,884.66	2,547.88	12,432.54
September-09	$12,432.54	2,686.18	15,118.72
October-09	$15,118.72	(1,629.22)	13,489.50
November-09	$13,489.50	(1,636.61)	11,852.89
December-09	$11,852.89	(1,083.47)	10,769.42
January-10	$10,769.42	(1,129.09)	9,640.33
February-10	$9,640.33	122.01	9,762.34
March-10	$9,762.34	36.01	9,798.35
April-10	$9,798.35	326.69	10,125.04
May-10	$10,125.04	679.78	10,804.82
June-10	$10,804.82	1,577.19	12,382.01
Total		12,382.01	
		Beginning Balance	$0.00
		Activity Jul 09 thru Jun 10	12,382.01
		Ending Balance	$12,382.01