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T.R.A. DOCKET ROOM

February 3, 2012

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

DOCKET NO.

12-00010

Dear Dr. Hill:

Atmos Energy Corporation hereby submits the Tennessee and Union City Tennessee 2010-2011 ACA filing by this original and 4 copies for filing. Also enclosed is the 25.00 docket filing fee.

If you have any questions please call.

Sincerely,

A handwritten signature in black ink that reads "Edwin Wilkins".

Edwin Wilkins
Senior Analyst
Rate Administration

EXHIBIT II

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2010 2011 ACA**

1	Previous Year's Demand Cost Balance		(\$770,121.76)
2	Current Year's Demand Cost (Exhibit II-A)	\$	17,602,795.99
3	Current Year's Interest on Demand Cost Balances		35,896.37
4	Demand Cost Recovered (EXHIBIT II-A)	\$	16,215,545.46
5	Demand Under/(Over)-Recovery		<hr/> \$653,025.14 <hr/>
6	Previous Year's Commodity Cost Balance		(\$1,382,534.26)
7	ACA Finding #1 Imbalance Adjustment		(\$2,092.08)
8	ACA Finding #2 Storage adjustment		\$514.25
9	ACA Finding #3 Interest		<hr/> \$152.58 <hr/>
10	Adjusted Beginning Balance		(\$1,383,959.51)
11	Current Year's Commodity Cost (EXHIBIT II-B)	\$	62,434,198.83
12	Current Year's Interest on Commodity Cost Balances		\$34,170.78
13	Bad Debt Cost (EXHIBIT II-C)		\$191,882.51
14	Commodity Cost Recovered (EXHIBIT II-B)	\$	<hr/> 61,108,806.70 <hr/>
15	Commodity Under/(Over)-Recovery		<hr/> \$167,485.91 <hr/>

EXHIBIT II**ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
UNION CITY, TENNESSEE
2010 2011 ACA**

1	Previous Year's Demand Cost Balance	(\$8,372.65)
2	Current Year's Demand Cost	\$110,539.00
3	Interest on Demand Balance	\$0.41
4	Demand Cost Recovered	\$100,732.53
5	Demand Under/(Over)-Recovery	<u>\$1,434.23</u>
6	Previous Year's Commodity Cost Balance	(\$511,227.21)
7	Audit Finding	\$0.00
8	Audit Finding	\$0.00
9	Audit Finding	<u>\$0.00</u>
10	Adjusted Commodity Beginning Balance	(\$511,227.21)
11	Current Year's Commodity Cost	\$1,711,319.13
12	Interest on Commodity Balance	(\$12,331.35)
13	Bad Debt Expense	\$5,175.33
14	Commodity Cost Recovered	<u>\$1,466,559.59</u>
15	Commodity Under/(Over)-Recovery	<u>(\$273,623.69)</u>