

Line No.	Description	Total Approved Per GUD 9400 At 12/31/02	Per Book As of 12/31/03	Adjustments	Per Book Adjusted As of 12/31/03	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 1,555,483,296	\$ 1,718,007,295	\$ (88,728,038)	\$ 1,629,279,257	1	\$ 73,795,961
2	Accumulated Depreciation	571,128,096	623,051,757	(10,646,065)	612,405,692	1	41,277,596
3	TXU Australia			(849,870)	(849,870)	3	(849,870)
4	Allocated Overhead Reduction			(6,303,281)	(6,303,281)	4	(6,303,281)
5	Net Utility Plant Investment	<u>\$ 984,355,200</u>	<u>\$ 1,094,955,538</u>	<u>\$ (85,235,124)</u>	<u>\$ 1,009,720,414</u>		<u>\$ 25,365,214</u>
6							
7							
8	Calculation of Gas Reliability Infrastructure Program Tariff Filing Amount:						
9	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)			\$ 2,094,659
10	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			2,611,375
11	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			393,257
12	Revenue-related Taxes					2	-
13	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		694,477
14	Gas Reliability Infrastructure Program Tariff Filing Amount						<u>\$ 5,793,769</u>
15							
16	Gas Reliability Infrastructure Program Tariff Filing Amount times the Capacity Allocation Factors :						
17	Rate Schedule R			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)			\$ 4,348,235
18	Rate Schedule C			(Sch. A, Ln. 12 Col. g) times (Sch. B, Ln. 17, Col. b)			1,080,011
19	Rate Schedules I and T			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 18, Col. b)			365,523
20	Total						<u>\$ 5,793,769</u>
21							
22	Total Change in Customer/Meter Charge:						
23	Rate Schedule R			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 22, Col. b)			\$ 0.27
24	Rate Schedule C			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 23, Col. b)			\$ 0.73
25	Rate Schedules I and T			(Sch. A, Ln. 17, Col. g) divided by (Sch. B, Ln. 24, Col. b)			\$ 23.25
26							
27	Notes:						
28	1. See Workpaper/Schedule A for adjustment details.						
29	2. Revenue-related taxes are recovered through Riders TAX and FF.						
30	3. Atmos did not provide evidence during the hearing that supported this Affiliate transaction standard.						
31	4. The adjustment reflects a reduction of allocated overhead and is the net difference of 24% to 13.5%.						

**ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2003**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G, Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 55,042,990	GUD 9400, Schedule E (D), Line 3, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 1,555,483,296	GUD 9400, Schedule E (D), Line 33, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>3.539%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 15,261,253	GUD 9400, Schedule E (D), Line 5, Column (d), Page 7 of 8
10	Total Net Plant	\$ 984,355,200	GUD 9400, Schedule E (D), Line 33, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.550%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (D), Line 20, Column (f)
14			
15	Capacity Allocation Factors		
16	Rate Schedule R	0.750502	GUD 9400, Schedule F (D), Line 2, Page 2
17	Rate Schedule C	0.186409	GUD 9400, Schedule F (D), Line 2, Page 2
18	Rate Schedules I and T	<u>0.063089</u>	GUD 9400, Schedule F (D), Line 2, Page 2
19	Total	<u>1.000000</u>	Sum of Line 16 through Line 18
20			
21	Annual Number of Customers (Rate Schedules R and C) and Annual Number of Meters (Rate Schedules I and T) from Prior Year:		
22	Rate Schedule R	16,117,213	Sum of the monthly customer count for the year 12/31/03
23	Rate Schedule C	1,476,379	Sum of the monthly customer count for the year 12/31/03
24	Rate Schedules I and T	15,720	Actual meter count at 12/31/03 times 12

ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2003

Line No.	Description	Total Approved Per GUD 9400 At 12/31/02	Per Book As of 12/31/03	Adjustments	Per Book Adjusted As of 12/31/03	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		\$ 59,464,916					
		\$ 14,331,045					
		1.135					
		\$ 67,492,680					
		\$ 6,303,281					

ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2003

Line No.	Description (a)	Factors (b)	Reference (c)
1	Cost of Common Equity	\$ 38,332,107	GUD 9400, Schedule G, Line 6, Column (e)
2	Cost of Preferred Stock	805,821	GUD 9400, Schedule G, Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 39,137,928	Line 1 plus Line 2
4	Total Invested Capital	\$ 769,721,018	GUD 9400, Schedule G, Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 25,365,214	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 694,477	Line 7 times Line 8

**ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2003**

Line No.	Description	Adjustments	Total Adjustment
	(a)	(b)	(c)
1	Utility Plant Investment Adjustments:		
2	a) Poly 1 pipe disallowed in GUD 9400, Final Order, Finding of Fact No. 78	\$ (87,837,109)	
3	b) Additional Poly 1 pipe adjustment to adjust the 12/31/02 test year to the per book amount recorded in Utility Plant in Service, FERC Account 101	(162,071)	
4	c) TXU Business Services capital projects disallowed in GUD 9400	(516,766)	
5	d) Poly pipe software disallowed in GUD 9400, Final Order, Finding of Fact No. 78	(212,092)	
6			<u>\$ (88,728,038)</u>
7			
8			
9	Accumulated Depreciation Adjustments:		
10	a) Poly 1 pipe accumulated depreciation not adjusted in GUD 9400, Final Order, for the year 2002	\$ (5,706,511)	
11	b) Poly 1 pipe accumulated depreciation not adjusted in GUD 9400, Final Order, for the year 2003	(4,851,181)	
12	c) Poly pipe software accumulated depreciation not adjusted in GUD 9400, Final Order, for the year 2002	(17,674)	
13	d) Poly pipe software accumulated depreciation, not adjusted in GUD 9400, Final Order for the year 2003	(70,698)	
14			<u>\$ (10,646,065)</u>

**ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2004**

Line No.	Description	Total Approved Per GUD 9400 At 12/31/03	Per Book As of 12/31/04	Adjustments	Per Book Adjusted As of 12/31/04	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 1,629,279,257	\$ 1,805,736,448	\$ (88,728,038)	\$ 1,717,008,410	1	\$ 87,729,153
2	Accumulated Depreciation	612,405,692	759,443,466	(77,551,551)	681,891,915	1	69,486,223
3	Net Utility Plant Investment	<u>\$ 1,016,873,565</u>	<u>\$ 1,046,292,982</u>	<u>\$ (11,176,487)</u>	<u>\$ 1,035,116,495</u>		<u>\$ 18,242,930</u>
4							
5							
6	Calculation of Gas Reliability Infrastructure Program Tariff Filing Amount:						
7	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)		\$	1,506,501
8	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			3,104,421
9	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			282,835
10	Revenue-related Taxes				2		-
11	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		499,475
12	Gas Reliability Infrastructure Program Tariff Filing Amount					<u>\$</u>	<u>5,393,232</u>
13							
14	Gas Reliability Infrastructure Program Tariff Filing Amount times the Capacity Allocation Factor:						
15	Rate Schedule R			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)		\$	4,047,631
16	Rate Schedule C			(Sch. A, Ln. 12 Col. g) times (Sch. B, Ln. 17, Col. b)			1,005,347
17	Rate Schedules I and T			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 18, Col. b)			340,254
18	Total					<u>\$</u>	<u>5,393,232</u>
19							
20	Total Change in Customer/Meter Charge:						
21	Rate Schedule R			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 22, Col. b)		\$	0.25
22	Rate Schedule C			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 23, Col. b)		\$	0.67
23	Rate Schedules I and T			(Sch. A, Ln. 17, Col. g) divided by (Sch. B, Ln. 24, Col. b)		\$	26.72
24							
25	Notes:						
26	1. See Workpaper/Schedule A for adjustment details.						
27	2. Revenue-related taxes are recovered through Riders TAX and FF.						

**ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2004**

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G, Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 55,042,990	GUD 9400, Schedule E (D), Line 3, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	\$ 1,555,483,296	GUD 9400, Schedule E (D), Line 33, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>3.539%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 15,261,253	GUD 9400, Schedule E (D), Line 5, Column (d), Page 7 of 8
10	Total Net Plant	\$ 984,355,200	GUD 9400, Schedule E (D), Line 33, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.550%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (D), Line 20, Column (f)
14			
15	Capacity Allocation Factors		
16	Rate Schedule R	0.750502	GUD 9400, Schedule F (D), Line 2, Page 2
17	Rate Schedule C	0.186409	GUD 9400, Schedule F (D), Line 2, Page 2
18	Rate Schedules I and T	<u>0.063089</u>	GUD 9400, Schedule F (D), Line 2, Page 2
19	Total	<u>1.000000</u>	Sum of Line 16 through Line 18
20			
21	Annual Number of Customers (Rate Schedules R and C) and Annual Number of Meters (Rate Schedules I and T) from Prior Year:		
22	Rate Schedule R	16,430,676	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year
23	Rate Schedule C	1,494,108	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year
24	Rate Schedules I and T	12,732	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year

**ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2004**

Line No.	Description	Factors	Reference
	(a)	(b)	(c)
1	Cost of Common Equity	\$ 38,332,107	GUD 9400, Schedule G, Line 6, Column (e)
2	Cost of Preferred Stock	805,821	GUD 9400, Schedule G, Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 39,137,928	Line 1 plus Line 2
4	Total Invested Capital	\$ 769,721,018	GUD 9400, Schedule G, Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 18,242,930	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 499,475	Line 7 times Line 8

ATMOS ENERGY CORP.,
MID-TEX DIVISION
GAS RELIABILITY INFRASTRUCTURE PROGRAM TARIFF FILING
AS OF DECEMBER 31, 2004

Line No.	Description (a)	Adjustments (b)	Total Adjustment (c)
1	Utility Plant Investment Adjustments:		
2	a) Reserve Atmos' Restatement of Poly 1 Pipe Replacements, net retirements,	\$ (88,714,382)	
3	Poly pipe software, and TXU Business Services Capital		
4			
5			
6			\$ (88,714,382)
7			
8			
9	Accumulated Depreciation Adjustments:		
10	a) Reverse Atmos' accumulated depreciation for Poly 1 pipe, net of retirements,		
11	and Poly pipe software	(88,197,616)	
12	b) add back depreciation in 2003	10,646,065	
13			
14			\$ (77,551,551)

ATMOS ENERGY CORP., MID-TEX DIVISION
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT
AS OF DECEMBER 31, 2005

Line No.	Description	Total Approved Per GUD 9400 Adjusted At 12/31/04 (1)	Per Book As of 12/31/05 (2)	Adjustments	Per Book Adjusted As of 12/31/05	Ref	Change in Investment (Col. e - Col. b)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Utility Plant Investment	\$ 1,717,008,410	\$ 1,912,002,274	\$ (88,728,038)	\$ 1,823,274,236	3	\$ 106,265,826
2	Accumulated Depreciation	681,891,915	811,952,592	(77,551,551)	734,401,041	3	52,509,126
3	SSU Capitalization Adjustment			(164,891)	(164,891)	5	(164,891)
4	Mid-Tex Capitalization Expense			(46,419)	(46,419)	6	(46,419)
5	Net Utility Plant Investment	<u>\$ 1,035,116,495</u>	<u>\$ 1,100,049,682</u>	<u>\$ (11,387,797)</u>	<u>\$ 1,088,661,885</u>		<u>\$ 53,545,390</u>
6							
7							
8	Calculation of the Interim Rate Adjustment Amount:						
9	Return			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 1, Col. b)		\$	4,421,778
10	Depreciation Expense			(Sch. A, Ln. 1, Col. g) times (Sch. B, Ln. 6, Col. b)			3,760,368
11	Property-related Taxes (Ad Valorem)			(Sch. A, Ln. 3, Col. g) times (Sch. B, Ln. 11, Col. b)			830,157
12	Revenue-related Taxes					4	-
13	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		1,466,025
14	Interim Rate Adjustment Amount						<u>\$ 10,478,328</u>
15							
16	Interim Rate Adjustment Amount times the Allocation Factors:						
17	Rate Schedule R			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 16, Col. b)		\$	7,529,318
18	Rate Schedule C			(Sch. A, Ln. 12 Col. g) times (Sch. B, Ln. 17, Col. b)			2,044,867
19	Rate Schedules I and T			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 18, Col. b)			904,143
20	Total						<u>\$ 10,478,328</u>
21							
22	Total Change in Customer/Meter Charge:						
23	Rate Schedule R			(Sch. A, Ln. 15, Col. g) divided by (Sch. B, Ln. 22, Col. b)		\$	0.45
24	Rate Schedule C			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 23, Col. b)		\$	1.37
25	Rate Schedules I and T			(Sch. A, Ln. 17, Col. g) divided by (Sch. B, Ln. 24, Col. b)			74.23
26							
27	Notes:						
28	1. Amounts are the approved amounts per GUD 9400 adjusted to include Net Utility Plant Investment included in the Company's 2003 and 2004 Interim Rate Adjustments.						
29	2. Includes assigned Shared Services investment and accumulated depreciation.						
30	3. See Workpaper/Schedule A for adjustment details.						
31	4. Revenue-related taxes are recovered through Rider TAX and Rider FF.						
32	5. Examiners Exhibit No. 2						
33	6. Atmos Exhibit No. 75.						

ATMOS ENERGY CORP., MID-TEX DIVISION
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT
AS OF DECEMBER 31, 2005

Line No.	Description	Total	Reference
	(a)	(b)	(c)
1	Return Factor	<u>8.258%</u>	GUD 9400, Schedule G, Line 24, Column (e)
2			
3	Depreciation Expense Factor Calculation:		
4	Total Depreciation Expense	\$ 55,042,990	GUD 9400, Schedule E (D), Line 3, Column (d), Page 7 of 8
5	Invested Capital - Gross Plant	<u>\$ 1,555,483,296</u>	GUD 9400, Schedule E (D), Line 33, Column (d), Page 1 of 8
6	Depreciation Expense Factor	<u>3.539%</u>	Line 4 divided by Line 5
7			
8	Property Tax Factor Calculation:		
9	Property-Related Taxes (Ad Valorem)	\$ 15,261,253	GUD 9400, Schedule E (D), Line 5, Column (d), Page 7 of 8
10	Total Net Plant	<u>\$ 984,355,200</u>	GUD 9400, Schedule E (D), Line 33, Column (d), Page 3 of 8
11	Property Tax Factor	<u>1.550%</u>	Line 9 divided by Line 10
12			
13	Federal Income Tax Factor Calculation $(1 / .65) * (.35)$	<u>53.84615%</u>	GUD 9400, Schedule M (D), Line 20, Column (f)
14			
15	Allocation Factors		
16	Rate Schedule R	0.718561	GUD 9658, RFI 1-4 Response
17	Rate Schedule C	0.195152	GUD 9658, RFI 1-4 Response
18	Rate Schedules I and T	0.086287	GUD 9658, RFI 1-4 Response
19	Total	<u>1.000000</u>	Sum of Line 16 through Line 18
20			
21	2005 Year-end number of customers times 12 (Rate R and C); 2005 Year-end number of meters times 12 (Rate I and T).		
22	Rate Schedule R	16,669,284	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year
23	Rate Schedule C	1,487,316	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year
24	Rate Schedules I and T	12,180	GUD 9560, Final Order, Finding of Fact #49, adjusted to current year

ATMOS ENERGY CORP., MID-TEX DIVISION
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT
AS OF DECEMBER 31, 2005

Line No.	Description	Factors	Reference
	(a)	(b)	(c)
1	Cost of Common Equity	\$ 38,332,107	GUD 9400, Schedule G, Line 6, Column (e)
2	Cost of Preferred Stock	805,821	GUD 9400, Schedule G, Line 4, Column (e)
3	Return excluding debt, per GUD 9400	\$ 39,137,928	Line 1 plus Line 2
4	Total Invested Capital	\$ 769,721,018	GUD 9400, Schedule G, Line 16, Column (e)
5	Return rate excluding debt, per GUD 9400	5.085%	Line 3 divided by Line 4
6	Federal Income Tax Factor	53.84615%	Schedule B, Line 13, Column (b)
7	Federal Income Tax Adjustment Factor	2.738%	Line 5 times Line 6
8	Change in Invested Capital - Net Utility Plant	\$ 53,545,390	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 1,466,025	Line 7 times Line 8

ATMOS ENERGY CORP., MID-TEX DIVISION
INTERIM COST RECOVERY AND RATE ADJUSTMENT REPORT
AS OF DECEMBER 31, 2005

Line No.	Description (a)	Adjustments (b)	Total Adjustment (c)
1	Utility Plant Investment Adjustments:		
2	a) Reserve Atmos' Restatement of Poly 1 Pipe Replacements, net retirements,	\$ (88,714,382)	
3	Poly pipe software, and TXU Business Services Capital		
4			
5			
6			<u>\$ (88,714,382)</u>
7			
8			
9	Accumulated Depreciation Adjustments:		
10	a) Reverse Atmos' accumulated depreciation for Poly 1 pipe, net of retirements,		
11	and Poly pipe software	(88,197,616)	
12	b) add back depreciation in 2003	10,646,065	
13			
14			<u>\$ (77,551,551)</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
Revenue Collected under IRA
From Inception to Last Available Date

Line No.	Month	Customer Class				Total Collected
		Residential	Commercial	Indust. Sales	Transport	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3	October-05	\$ 378,822	\$ 108,097	\$ 796	\$ 446	\$ 488,161
4	November-05	388,962	113,561	11,530	40,987	555,040
5	December-05	376,784	114,094	6,211	20,876	517,965
6	January-06	372,721	112,369	6,380	20,844	512,314
7	February-06	809,930	238,257	13,936	47,396	1,109,519
8	March-06	809,204	237,212	14,485	49,481	1,110,382
9	April-06	807,093	234,877	14,367	49,949	1,106,286
10	May-06	806,458	237,195	13,892	50,042	1,107,587
11	June-06	799,448	234,248	13,659	51,906	1,099,261
12	July-06	799,244	234,262	13,659	51,277	1,098,442
13	August-06	1,298,949	345,660	13,701	50,983	1,709,293
14	September-06	1,521,374	402,033	30,246	116,933	2,070,586
15	October-06	1,521,661	395,212	30,898	117,386	2,065,157
16	November-06	1,532,791	400,748	31,034	119,804	2,084,377
17						
18	Total	\$ 12,223,441	\$ 3,407,825	\$ 214,794	\$ 788,310	\$ 16,634,370

Source: Atmos Response to Examiners' RFI Set 8

**Second Revised
Schedule IRA-14**

**ATMOS ENERGY CORP., MID-TEX DIVISION
Residential Refund
Net Difference**

Line No.	Month	Number of Residential Charges			Refund Amount			Total
		2003	2004	2005	2003	2004	2005	
	(a)	(b)	(c)	(d)	(b*0.02)	(c*0.04)	(d*0.07)	
1								
2								
3	October-05	1,337,907			\$ 27,041			\$ 27,041
4	November-05	1,380,401			27,900			27,900
5	December-05	1,389,107			28,076			28,076
6	January-06	1,386,700			28,028			28,028
7	February-06	1,422,910	1,422,910		28,759	\$ 56,916		85,676
8	March-06	1,409,629	1,409,629		28,491	56,385		84,876
9	April-06	1,408,443	1,408,443		28,467	56,338		84,805
10	May-06	1,409,022	1,409,022		28,479	56,361		84,840
11	June-06	1,391,035	1,391,035		28,115	55,641		83,757
12	July-06	1,387,951	1,387,951		28,053	55,518		83,571
13	August-06	1,386,233	1,386,233	1,386,233	28,018	55,449	\$ 97,036	180,504
14	September-06	1,390,450	1,390,450	1,390,450	28,103	55,618	97,332	181,053
15	October-06	1,389,027	1,389,027	1,389,027	28,075	55,561	97,232	180,868
16	November-06	1,398,756	1,398,756	1,398,756	28,271	55,950	97,913	182,134
17	December-06							
18	Total	19,487,571	13,993,456	5,564,466	\$ 393,878	\$ 559,738	\$ 389,513	\$ 1,343,128

19				
20				
21		Approved	Recommended	Difference
22	2003	0.29	0.27	(0.02)
23	2004	0.29	0.25	(0.04)
24	2005	0.52	0.45	(0.07)

25
26 Source: Atmos Response to Examiners' RFI Set 8

27
28

**Second Revised
Schedule IRA-15**

**ATMOS ENERGY CORP., MID-TEX DIVISION
Commercial Refund
Net Difference**

Line No.	Month	Number of Commercial Charges			Refund Amount			Total
		2003	2004	2005	2003	2004	2005	
	(a)	(b)	(c)	(d)	(b*0.23)	(c*0.30)	(d*0.01)	
1								
2								
3	October-05	114,690			\$ 26,204			\$ 26,204
4	November-05	120,990			27,643			27,643
5	December-05	123,943			28,318			28,318
6	January-06	121,856			27,841			27,841
7	February-06	125,427	125,427		28,657	\$ 37,628		66,285
8	March-06	123,418	123,418		28,198	37,025		65,223
9	April-06	122,498	122,498		27,988	36,749		64,737
10	May-06	124,312	124,312		28,402	37,294		65,696
11	June-06	122,792	122,792		28,055	36,838		64,892
12	July-06	122,931	122,931		28,086	36,879		64,966
13	August-06	121,058	121,058	121,058	27,659	36,317	\$ 1,211	65,187
14	September-06	122,263	122,263	122,263	27,934	36,679	1,223	65,835
15	October-06	120,141	120,141	120,141	27,449	36,042	1,201	64,693
16	November-06	121,788	121,788	121,788	27,825	36,536	1,218	65,580
17	December-06							
18	Total	1,708,107	1,226,628	485,250	\$ 390,257	\$ 367,988	\$ 4,852	\$ 763,098

19				
20				
21		Approved	Recommended	Difference
22	2003	0.96	0.73	(0.23)
23	2004	0.97	0.67	(0.30)
24	2005	1.38	1.37	(0.01)

25
26 Source: Atmos Response to Examiners' RFI Set 8

27
28

**Second Revised
Schedule IRA-16**

**ATMOS ENERGY CORP., MID-TEX DIVISION
Industrial Refund
Net Difference**

Line No.	Month	Number of Industrial Charges			Refund Amount			Total
		2003	2004	2005	2003	2004	2005	
	(a)	(b)	(c)	(d)	(b*8.60)	(c*14.92)	(d*18.29)	
1								
2								
3	October-05	25			\$ 215			\$ 215
4	November-05	362			3,112			3,112
5	December-05	195			1,677			1,677
6	January-06	200			1,720			1,720
7	February-06	195	184		1,677	\$ 2,745		4,422
8	March-06	214	189		1,840	2,820		4,660
9	April-06	204	189		1,754	2,820		4,574
10	May-06	191	184		1,642	2,745		4,387
11	June-06	187	185		1,608	2,760		4,368
12	July-06	187	185		1,608	2,760		4,368
13	August-06	187	186		1,608	2,775		4,383
14	September-06	183	182	182	1,573	2,715	\$ 3,329	7,618
15	October-06	185	193	187	1,591	2,880	3,420	7,890
16	November-06	185	185	185	1,591	2,760	3,384	7,734
17	December-06							
18	Total	2,700	1,862	554	\$ 23,214	\$ 27,781	\$ 10,133	\$ 61,128
19								
20								
21		Approved	Recommend	Difference				
22	2003	31.85	23.25	(8.60)				
23	2004	41.64	26.72	(14.92)				
24	2005	92.52	74.23	(18.29)				

Source: Atmos Response to Examiners' RFI Set 8

**Second Revised
Schedule IRA-17**

**ATMOS ENERGY CORP., MID-TEX DIVISION
Transportation Refund
Net Difference**

Line No.	Month	Number of Industrial Charges			Refund Amount			Total
		2003	2004	2005	2003	2004	2005	
	(a)	(b)	(c)	(d)	(b*8.60)	(c*14.92)	(d*18.29)	
1								
2								
3	October-05	25			\$ 215			\$ 215
4	November-05	362			3,112			3,112
5	December-05	195			1,677			1,677
6	January-06	200			1,720			1,720
7	February-06	195	184		1,677	\$ 2,745		4,422
8	March-06	214	189		1,840	2,820		4,660
9	April-06	204	189		1,754	2,820		4,574
10	May-06	191	184		1,642	2,745		4,387
11	June-06	187	185		1,608	2,760		4,368
12	July-06	187	185		1,608	2,760		4,368
13	August-06	187	186		1,608	2,775		4,383
14	September-06	183	182	182	1,573	2,715	\$ 3,329	7,618
15	October-06	185	193	187	1,591	2,880	3,420	7,890
16	November-06	185	185	185	1,591	2,760	3,384	7,734
17	December-06							
18	Total	2,700	1,862	554	\$ 23,214	\$ 27,781	\$ 10,133	\$ 61,128

19								
20								
21		Approved	Recommend	Difference				
22	2003	31.85	23.25	(8.60)				
23	2004	41.64	26.72	(14.92)				
24	2005	92.52	74.23	(18.29)				

25
26 Source: Atmos Response to Examiners' RFI Set 8

27
28

**ATMOS ENERGY CORP., MID-TEX DIVISION
Revenue Collected under IRA
Net Difference**

Line No.	Month	Customer Class				Total Collected
		Residential	Commercial	Indust. Sales	Transport	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3	October-05	\$ 27,041	\$ 26,204	\$ 215	\$ 215	\$ 53,675
4	November-05	27,900	27,643	3,112	3,112	61,768
5	December-05	28,076	28,318	1,677	1,677	59,747
6	January-06	28,028	27,841	1,720	1,720	59,308
7	February-06	85,676	66,285	4,422	4,422	160,804
8	March-06	84,876	65,223	4,660	4,660	159,419
9	April-06	84,805	64,737	4,574	4,574	158,689
10	May-06	84,840	65,696	4,387	4,387	159,310
11	June-06	83,757	64,892	4,368	4,368	157,385
12	July-06	83,571	64,966	4,368	4,368	157,273
13	August-06	180,504	65,187	4,383	4,383	254,456
14	September-06	181,053	65,835	7,618	7,618	262,124
15	October-06	180,868	64,693	7,890	7,890	261,341
16	November-06	182,134	65,580	7,734	7,734	263,183
17						
18	Total	\$ 1,343,128	\$ 763,098	\$ 61,128	\$ 61,128	\$ 2,228,482

Source: Atmos Response to Examiners' RFI Set 8

ATMOS ENERGY CORP., MID-TEX DIVISION
Revenue Collected under IRA
Net Difference

Line No.	Month	Customer Class				Total Collected	Months	Interest @ 4.91%	Interest \$
		Residential	Commercial	Indust. Sales	Transport				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(l) (f * h)
1									
2									
3	October-05	\$ 27,041	\$ 26,204	\$ 215	\$ 215	\$ 53,675	19	7.923%	\$4,253
4	November-05	27,900	27,643	3,112	3,112	61,768	18	7.264%	4,487
5	December-05	28,076	28,318	1,677	1,677	59,747	17	7.089%	4,235
6	January-06	28,028	27,841	1,720	1,720	59,308	16	6.672%	3,957
7	February-06	85,676	66,285	4,422	4,422	160,804	15	5.650%	9,085
8	March-06	84,876	65,223	4,660	4,660	159,419	14	5.838%	9,307
9	April-06	84,805	64,737	4,574	4,574	158,689	13	5.246%	8,325
10	May-06	84,840	65,696	4,387	4,387	159,310	12	5.004%	7,972
11	June-06	83,757	64,892	4,368	4,368	157,385	11	4.439%	6,986
12	July-06	83,571	64,966	4,368	4,368	157,273	10	4.170%	6,558
13	August-06	180,504	65,187	4,383	4,383	254,456	9	3.753%	9,550
14	September-06	181,053	65,835	7,618	7,618	262,124	8	3.228%	8,461
15	October-06	180,868	64,693	7,890	7,890	261,341	7	2.919%	7,629
16	November-06	182,134	65,580	7,734	7,734	263,183	6	2.421%	6,372
17									
18	Total	\$ 1,343,128	\$ 763,098	\$ 61,128	\$ 61,128	\$ 2,228,482			\$97,177
19									
20						Total Refund with Interest			\$2,325,659
21									

g Assumes a refund in May 2007. If a full refund is not made in May 2007, interest of 4.91% per Annum on the unrefunded balance is recommended.

h Calculated at 4.91% per annum divided by 365 times the number of months unrefunded by the days in the month.

Source: Atmos Response to Examiners' RFI Set 8