

**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)
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			(7,748,576)	(7,748,576)	4	(7,748,576)
5	Net Utility Plant Investment	<u>\$ 984,355,200</u>	<u>\$ 1,094,955,538</u>	<u>\$ (86,680,419)</u>	<u>\$ 1,008,275,119</u>		<u>\$ 23,919,920</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)		\$	1,975,307
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)			370,850
12	Revenue-related Taxes				2		-
13	Federal Income Tax				(Sch. C, Ln. 9, Col. b)		654,906
14	Gas Reliability Infrastructure Program Tariff Filing Amount					<u>\$</u>	<u>5,612,438</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)		\$	4,212,146
18	Rate Schedule C			(Sch. A, Ln. 12 Col. g) times (Sch. B, Ln. 17, Col. b)			1,046,209
19	Rate Schedules I and T			(Sch. A, Ln. 12, Col. g) times (Sch. B, Ln. 18, Col. b)			354,083
20	Total					<u>\$</u>	<u>5,612,438</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)		\$	0.26
24	Rate Schedule C			(Sch. A, Ln. 16, Col. g) divided by (Sch. B, Ln. 23, Col. b)		\$	0.71
25	Rate Schedules I and T			(Sch. A, Ln. 17, Col. g) divided by (Sch. B, Ln. 24, Col. b)		\$	22.52
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%, or a 10.5% reduction of overhead. Col. G, ln 1 * 10.5%						
32							

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Line No.	Description (a)	Total (b)	Reference (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.,
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AS OF DECEMBER 31, 2003**

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	\$ 23,919,920	Schedule A, Line 3, Column (g)
9	Change in Federal Income Tax	\$ 654,906	Line 7 times Line 8

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

Line No.	Description (a)	Adjustments (b)	Total Adjustment (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>

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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.						

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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

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	(a)	(b)	(c)
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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

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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	<u>0.086287</u>	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

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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

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*0.03)	(c*0.04)	(d*0.07)	
1								
2								
3	October-05	1,337,907			\$ 40,137			\$ 40,137
4	November-05	1,380,401			41,412			41,412
5	December-05	1,389,107			41,673			41,673
6	January-06	1,386,700			41,601			41,601
7	February-06	1,422,910	1,422,910		42,687	\$ 56,916		99,604
8	March-06	1,409,629	1,409,629		42,289	56,385		98,674
9	April-06	1,408,443	1,408,443		42,253	56,338		98,591
10	May-06	1,409,022	1,409,022		42,271	56,361		98,632
11	June-06	1,391,035	1,391,035		41,731	55,641		97,372
12	July-06	1,387,951	1,387,951		41,639	55,518		97,157
13	August-06	1,386,233	1,386,233	1,386,233	41,587	55,449	\$ 97,036	194,073
14	September-06	1,390,450	1,390,450	1,390,450	41,714	55,618	97,332	194,663
15	October-06	1,389,027	1,389,027	1,389,027	41,671	55,561	97,232	194,464
16	November-06	1,398,756	1,398,756	1,398,756	41,963	55,950	97,913	195,826
17	December-06							
18	Total	19,487,571	13,993,456	5,564,466	\$ 584,627	\$ 559,738	\$ 389,513	\$ 1,533,878
19								
20								
21		Approved	Recommended	Difference				
22	2003	0.29	0.26	(0.03)				
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								

Examiners 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*0.25)	(c*0.30)	(d*0.01)	
1								
2								
3	October-05	114,690			\$ 28,673			\$ 28,673
4	November-05	120,990			30,248			30,248
5	December-05	123,943			30,986			30,986
6	January-06	121,856			30,464			30,464
7	February-06	125,427	125,427		31,357	\$ 37,628		68,985
8	March-06	123,418	123,418		30,855	37,025		67,880
9	April-06	122,498	122,498		30,625	36,749		67,374
10	May-06	124,312	124,312		31,078	37,294		68,372
11	June-06	122,792	122,792		30,698	36,838		67,536
12	July-06	122,931	122,931		30,733	36,879		67,612
13	August-06	121,058	121,058	121,058	30,265	36,317	\$ 1,211	67,792
14	September-06	122,263	122,263	122,263	30,566	36,679	1,223	68,467
15	October-06	120,141	120,141	120,141	30,035	36,042	1,201	67,279
16	November-06	121,788	121,788	121,788	30,447	36,536	1,218	68,201
17	December-06							
18	Total	1,708,107	1,226,628	485,250	\$ 427,027	\$ 367,988	\$ 4,852	\$ 799,868
19								
20								
21		Approved	Recommended	Difference				
22	2003	0.96	0.71	(0.25)				
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								

Examiners 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*9.33)	(c*14.92)	(d*18.29)	
1								
2								
3	October-05	25			\$ 233			\$ 233
4	November-05	362			3,377			3,377
5	December-05	195			1,819			1,819
6	January-06	200			1,866			1,866
7	February-06	195	184		1,819	\$ 2,745		4,565
8	March-06	214	189		1,997	2,820		4,817
9	April-06	204	189		1,903	2,820		4,723
10	May-06	191	184		1,782	2,745		4,527
11	June-06	187	185		1,745	2,760		4,505
12	July-06	187	185		1,745	2,760		4,505
13	August-06	187	186		1,745	2,775		4,520
14	September-06	183	182	182	1,707	2,715	\$ 3,329	7,752
15	October-06	185	193	187	1,726	2,880	3,420	8,026
16	November-06	185	185	185	1,726	2,760	3,384	7,870
17	December-06							
18	Total	2,700	1,862	554	\$ 25,191	\$ 27,781	\$ 10,133	\$ 63,105
19								
20								
21		Approved	Recommended	Difference				
22	2003	31.85	22.52	(9.33)				
23	2004	41.64	26.72	(14.92)				
24	2005	92.52	74.23	(18.29)				

Source: Atmos Response to Examiners' RFI Set 8

Examiners 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*9.33)	(c*14.92)	(d*18.29)	
1								
2								
3	October-05	25			\$ 233			\$ 233
4	November-05	362			3,377			3,377
5	December-05	195			1,819			1,819
6	January-06	200			1,866			1,866
7	February-06	195	184		1,819	\$ 2,745		4,565
8	March-06	214	189		1,997	2,820		4,817
9	April-06	204	189		1,903	2,820		4,723
10	May-06	191	184		1,782	2,745		4,527
11	June-06	187	185		1,745	2,760		4,505
12	July-06	187	185		1,745	2,760		4,505
13	August-06	187	186		1,745	2,775		4,520
14	September-06	183	182	182	1,707	2,715	\$ 3,329	7,752
15	October-06	185	193	187	1,726	2,880	3,420	8,026
16	November-06	185	185	185	1,726	2,760	3,384	7,870
17	December-06							
18	Total	2,700	1,862	554	\$ 25,191	\$ 27,781	\$ 10,133	\$ 63,105
19								
20								
21		Approved	Recommend	Difference				
22	2003	31.85	22.52	(9.33)				
23	2004	41.64	26.72	(14.92)				
24	2005	92.52	74.23	(18.29)				

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
		Residential	Commercial	Indust. Sales	Transport	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3	October-05	\$ 40,137	\$ 28,673	\$ 233	\$ 233	\$ 69,276
4	November-05	41,412	30,248	3,377	3,377	78,414
5	December-05	41,673	30,986	1,819	1,819	76,298
6	January-06	41,601	30,464	1,866	1,866	75,797
7	February-06	99,604	68,985	4,565	4,565	177,718
8	March-06	98,674	67,880	4,817	4,817	176,187
9	April-06	98,591	67,374	4,723	4,723	175,411
10	May-06	98,632	68,372	4,527	4,527	176,058
11	June-06	97,372	67,536	4,505	4,505	173,918
12	July-06	97,157	67,612	4,505	4,505	173,778
13	August-06	194,073	67,792	4,520	4,520	270,905
14	September-06	194,663	68,467	7,752	7,752	278,634
15	October-06	194,464	67,279	8,026	8,026	277,794
16	November-06	195,826	68,201	7,870	7,870	279,767
17						
18	Total	\$ 1,533,878	\$ 799,868	\$ 63,105	\$ 63,105	\$ 2,459,955
19						
20						
21						
22						
23						
24						
25						

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	\$ 40,137	\$ 28,673	\$ 233	\$ 233	\$ 69,276	19	7.923%	\$5,489
4	November-05	41,412	30,248	3,377	3,377	78,414	18	7.264%	5,696
5	December-05	41,673	30,986	1,819	1,819	76,298	17	7.089%	5,409
6	January-06	41,601	30,464	1,866	1,866	75,797	16	6.672%	5,057
7	February-06	99,604	68,985	4,565	4,565	177,718	15	5.650%	10,041
8	March-06	98,674	67,880	4,817	4,817	176,187	14	5.838%	10,286
9	April-06	98,591	67,374	4,723	4,723	175,411	13	5.246%	9,202
10	May-06	98,632	68,372	4,527	4,527	176,058	12	5.004%	8,810
11	June-06	97,372	67,536	4,505	4,505	173,918	11	4.439%	7,720
12	July-06	97,157	67,612	4,505	4,505	173,778	10	4.170%	7,247
13	August-06	194,073	67,792	4,520	4,520	270,905	9	3.753%	10,167
14	September-06	194,663	68,467	7,752	7,752	278,634	8	3.228%	8,994
15	October-06	194,464	67,279	8,026	8,026	277,794	7	2.919%	8,109
16	November-06	195,826	68,201	7,870	7,870	279,767	6	2.421%	6,773
17									
18	Total	\$ 1,533,878	\$ 799,868	\$ 63,105	\$ 63,105	\$ 2,459,955			\$109,000
19									
20						Total Refund with Interest			\$2,568,955
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