

ATTACHMENT B

PROOF OF REVENUES

AND

AVERAGE BILL COMPARISON

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING DECEMBER 31, 2007

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$10.69	RRM Settlement Tariff,
3	2007 RRM True-up	\$0.00	Rate R
4			
5	Consumption Charge (\$/Mcf)	\$1.2710	RRM Settlement Tariff,
6			Rate R
7	Rider GCR Part A	\$8.1244	Schedule H
8	Rider GCR Part B	\$0.6243	Schedule I
9			
10	<u>Billing Units (1):</u>		
11	Bills	17,069,679	Billing Determinants Study
12	Total MCF	78,708,921	Billing Determinants Study
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 182,474,869	
16	2007 RRM True-up	-	
17	Consumption Charge	100,039,039	
18	Base Revenue	\$ 282,513,907	
19	Rider GCR Part A	639,460,135	
20	Rider GCR Part B	49,140,231	
21	Subtotal	\$ 971,114,273	
22	Revenue Related Taxes	58,440,682	
23			
24	Total Present Revenue- Rate R	\$ 1,029,554,955	
25			
26	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING DECEMBER 31, 2007

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$20.28	RRM Settlement Tariff,
3	2007 RRM True-up	\$0.00	Rate C
4			
5	Consumption Charge (\$/Mcf)	\$0.7104	RRM Settlement Tariff,
6			Rate C
7	Rider GCR Part A	\$8.1244	Schedule H
8	Rider GCR Part B	\$0.5228	Schedule I
9			
10	<u>Billing Units (1):</u>		
11	Bills	1,434,516	Billing Determinants Study
12	Total MCF	50,233,642	Billing Determinants Study
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 29,091,984	
16	2007 RRM True-up	-	
17	Consumption Charge	35,685,979	
18	Base Revenue	\$ 64,777,964	
19	Rider GCR Part A	408,116,524	
20	Rider GCR Part B	26,261,046	
21	Subtotal	\$ 499,155,534	
22	Revenue Related Taxes	30,038,679	
23			
24	Total Present Revenue- Rate C	\$ 529,194,213	
25			
26	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING DECEMBER 31, 2007

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
			RRM Settlement, Rate I &
2	Customer Charge	\$425.00	T
3	2007 RRM True-up	\$0.00	
4			
			RRM Settlement, Rate I &
5	Block 1 (\$/MMBTU)	\$0.1933	T
			RRM Settlement, Rate I &
6	Block 2 (\$/MMBTU)	\$0.1410	T
			RRM Settlement, Rate I &
7	Block 3 (\$/MMBTU)	\$0.0302	T
8			
9	Rider GCR Part A	\$8.1244	Schedule H
10	Rider GCR Part B	\$0.2938	Schedule I
11			
12	<u>Consumption Characteristics:</u>		
13	Block 1	0.23502	(1)
14	Block 2	0.26655	(1)
15	Block 3	0.49843	(1)
16			
17	<u>Billing Units (1):</u>		
18	Bills	10,052	Billing Determinants Study
19	Block 1	9,522,217	Billing Determinants Study
20	Block 2	10,799,921	Billing Determinants Study
21	Block 3	20,195,218	Billing Determinants Study
22	Total MMBTU	<u>40,517,356</u>	
23			
24	Sales Volumes	<u>2,331,063</u>	
25			
26	<u>Present Revenue:</u>		
27	Customer Charge	\$ 4,272,100	
28	2007 RRM True-up	-	
29	Block 1	1,840,645	
30	Block 2	1,522,789	
31	Block 3	609,896	
32	Base Revenue	\$ 8,245,429	
33	Rider GCR Part A	18,494,542	
34	Rider GCR Part B	11,902,411	
35	Subtotal	\$ 38,642,382	
36	Revenue Related Taxes	2,325,460	
37			
38	Total Present Revenue- Rate I&T	<u>\$ 40,967,841</u>	
39			
40	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING DECEMBER 31, 2007

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate R			
1	<u>Rate Characteristics:</u>		
			RRM Settlement
2	Customer Charge	\$7.00	Agreement,
3			Pg 2, Item 5
4	Consumption Charge (\$/Mcf)	\$2.1600	Settlement Allocation
5	2007 RRM True-up (\$/Mcf)	\$0.0810	Settlement Allocation
6	Rider GCR Part A	\$8.1244	Schedule H
7	Rider GCR Part B	\$0.6243	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	17,069,679	WP_J-1.1
11	Total MCF	78,708,921	WP_J-1.1
12			
13	<u>Proposed Revenue:</u>		
14	Customer Charge	\$ 119,487,753	
15	Consumption Charge	176,385,175	
16	Base Revenue	\$ 295,872,928	
17	Rider GCR Part A	639,460,135	
18	Rider GCR Part B	49,140,231	
19	Subtotal	\$ 984,473,295	
20	Revenue Related Taxes	59,244,614	
21			
22	Total Proposed Revenue- Rate R	\$ 1,043,717,909	
23			
24	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING DECEMBER 31, 2007

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate C			
1	<u>Rate Characteristics:</u>		
			RRM Settlement
2	Customer Charge	\$13.50	Agreement,
3			Pg 2, Item 5
4	Consumption Charge (\$/Mcf)	\$0.9442	Settlement Allocation
5	2007 RRM True-up (\$/Mcf)	\$0.0367	Settlement Allocation
6	Rider GCR Part A	\$8.1244	Schedule H
7	Rider GCR Part B	\$0.5228	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	1,434,516	WP_J-1.2
11	Total MCF	50,233,642	WP_J-1.2
12			
13	<u>Proposed Revenue:</u>		
14	Customer Charge	\$ 19,365,966	
15	Consumption Charge	49,273,373	
16	Base Revenue	\$ 68,639,339	
17	Rider GCR Part A	408,116,524	
18	Rider GCR Part B	26,261,046	
19	Subtotal	\$ 503,016,909	
20	Revenue Related Taxes	30,271,052	
21			
22	Total Proposed Revenue- Rate C	\$ 533,287,962	
23			
24	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING DECEMBER 31, 2007

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 425.00	Settlement Allocation
3			
4	Block 1 (\$/MMBTU)	\$0.2352	Settlement Allocation
5	Block 2 (\$/MMBTU)	\$0.1715	Settlement Allocation
6	Block 3 (\$/MMBTU)	\$0.0367	Settlement Allocation
7	2007 RRM True-up (\$/MMBTU):		Settlement Allocation
8	Block 1 (\$/MMBTU)	\$0.0381	
9	Block 2 (\$/MMBTU)	\$0.0278	
10	Block 3 (\$/MMBTU)	\$0.0060	
11	Rider GCR Part A	\$8.1244	Schedule H
12	Rider GCR Part B	\$0.2938	Schedule I
13			
14	<u>Consumption Characteristics:</u>		
15	Block 1 (First 1,500 MMBTU)	0.23502	(1)
16	Block 2 (Next 3,500 MMBTU)	0.26655	(1)
17	Block 3 (Over 5,000 MMBTU)	0.49843	(1)
18			
19	<u>Billing Units (1):</u>		
20	Bills	10,052	WP_J-1
21	Block 1	9,522,217	WP_J-1
22	Block 2	10,799,921	WP_J-1
23	Block 3	20,195,218	WP_J-1
24	Total MMBTU	<u>40,517,356</u>	
25			
26	Sales Volumes	<u>2,331,063</u>	WP_J-1
27			
28	<u>Proposed Revenue:</u>		
29	Customer Charge	\$ 4,272,100	
30	Block 1	2,602,422	
31	Block 2	2,152,424	
32	Block 3	<u>862,336</u>	
33	Base Revenue	\$ 9,889,282	
34	Rider GCR Part A	18,494,542	
35	Rider GCR Part B	<u>11,902,411</u>	
36	Subtotal	\$ 40,286,235	
37	Revenue Related Taxes	2,424,385	
38			
39	Total Proposed Revenue- Rate I&T	<u>\$ 42,710,620</u>	
40			
41	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE REVIEW MECHANISM - 1ST YEAR RATE EFFECTIVE PERIOD
ALLOCATION OF SETTLEMENT INCREASE BY CUSTOMER CLASS

Line No.	Customer Class (a)	Allocated Total Settlement Increase ⁽¹⁾ (b)	True-Up Amount ⁽¹⁾ (c)	Prospective Amount ⁽¹⁾ (d)
1	Residential	\$ 14,164,235	\$ 6,373,906	\$ 7,790,329
2	Commercial	4,095,041	1,842,769	2,252,273
3	Industrial & Transportation	1,740,723	783,326	957,398
4	Total	<u>\$ 20,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ 11,000,000</u>
5				
6	Note 1: Includes Pass-thru Taxes.			

ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS BY SERVICE CLASS
TEST YEAR ENDING DECEMBER 31, 2007

Line No.	Description	Current Revenues	Proposed Revenues 1	Proposed Change	Percent Change
	(a)	(b)	(c)	(d)	(e)
1	Total Residential	\$ 1,029,554,955	\$ 1,043,717,909	\$ 14,162,954	1.38%
2	Total Commercial	529,194,213	533,287,962	4,093,749	0.77%
3	Total Industrial/Transportation	40,967,841	42,710,620	1,742,778	4.25%
4	Total Other Revenue	17,199,870	17,199,870	-	0.00%
5	Total Operating Revenues	<u>\$ 1,616,916,879</u>	<u>\$ 1,636,916,360</u>	<u>\$ 19,999,481</u>	<u>1.24%</u>
6					
7	Note:				
8	1 Proposed Revenues are the result of the application of the proposed rates to billing determinants.				

ATMOS ENERGY CORP., MID-TEX DIVISION
AVERAGE BILL COMPARISON
TEST YEAR ENDING DECEMBER 31, 2007

Line						CURRENT	PROPOSED
1	Rate R @ 4.6 Mcf						
2	Customer charge					\$10.69	
3	Consumption charge	4.6	MCF	X	\$1.2710 =	5.85	
4	Rider GCR Part A	4.6	MCF	X	\$8.1244 =	37.37	
5	Rider GCR Part B	4.6	MCF	X	\$0.6243 =	2.87	
6							
7	Subtotal					\$56.78	
8	Rider FF & Rider TAX			X	0.06018 =	3.42	
9	Total					\$60.20	
10							
11	Customer charge						\$7.00
12	Consumption charge	4.6	MCF	X	\$2.2410 =	10.31	
13	Rider GCR Part A	4.6	MCF	X	\$8.1244 =	37.37	
14	Rider GCR Part B	4.6	MCF	X	\$0.6243 =	2.87	
15							
16	Subtotal					\$57.55	
17	Revenue-related Tax Reimbursement			X	0.06018 =	3.46	
18	Total					\$61.01	
19							
20							
21	Rate C @ 35.3 Mcf						
22	Customer charge					\$20.28	
23	Consumption charge	35.3	MCF	X	\$0.7104 =	25.04	
24	Rider GCR Part A	35.3	MCF	X	\$8.1244 =	286.40	
25	Rider GCR Part B	35.3	MCF	X	\$0.5228 =	18.43	
26							
27							
28	Subtotal					\$350.15	
29	Revenue-related Tax Reimbursement			X	0.06018 =	21.07	
30	Total					\$371.22	
31							
32	Customer charge						\$13.50
33	Consumption charge	35.3	MCF	X	\$0.9809 =	34.58	
34	Rider GCR Part A	35.3	MCF	X	\$8.1244 =	286.40	
35	Rider GCR Part B	35.3	MCF	X	\$0.5228 =	18.43	
36							
37	Subtotal					\$352.91	
38	Revenue-related Tax Reimbursement			X	0.06018 =	21.24	
39	Total					\$374.15	
40							
41	Rate I @ 4031 MMBTU						
42	Customer charge					\$425.00	
43	Consumption charge	1,500	MMBTU	X	\$0.1933 =	289.95	
44	Consumption charge	2,531	MMBTU	X	\$0.1410 =	356.84	
45	Consumption charge	0	MMBTU	X	\$0.0302 =	0.00	
46	Rider GCR Part A	4,031	MMBTU	X	\$8.1244 =	32,747.50	
47	Rider GCR Part B	4,031	MMBTU	X	\$0.2938 =	1,184.08	
48							
49	Subtotal					\$35,003.37	
50	Revenue-related Tax Reimbursement			X	0.06018 =	2,106.47	
51	Total					\$37,109.84	
52							
53	Customer charge						\$ 425.00
54	Consumption charge	1,500	MMBTU	X	\$0.2733 =	409.95	
55	Consumption charge	2,531	MMBTU	X	\$0.1993 =	504.38	
56	Consumption charge	0	MMBTU	X	\$0.0427 =	0.00	
57	Rider GCR Part A	4,031	MMBTU	X	\$8.1244 =	32,747.50	
58	Rider GCR Part B	4,031	MMBTU	X	\$0.2938 =	1,184.08	
59	Subtotal					\$35,270.91	
60	Revenue-related Tax Reimbursement			X	0.06018 =	2,122.57	
61	Total					\$37,393.48	
62							
63	Rate T @ 4031 MMBTU						
64	Customer charge					\$425.00	
65	Consumption charge	1,500	MMBTU	X	\$0.1933 =	289.95	
66	Consumption charge	2,531	MMBTU	X	\$0.1410 =	356.84	
67	Consumption charge	0	MMBTU	X	\$0.0302 =	0.00	
68	Rider GCR Part B	4,031	MMBTU	X	\$0.2938 =	1,184.08	
69							
70	Subtotal					\$2,255.87	
71	Revenue-related Tax Reimbursement			X	0.06018 =	135.76	
72	Total					\$2,391.63	
73							
74	Customer charge						\$ 425.00
75	Consumption charge	1,500	MMBTU	X	\$0.2733 =	409.95	
76	Consumption charge	2,531	MMBTU	X	\$0.1993 =	504.38	
77	Consumption charge	0	MMBTU	X	\$0.0427 =	0.00	
78	Rider GCR Part B	4,031	MMBTU	X	\$0.2938 =	1,184.08	
79	Subtotal					\$2,523.41	
80	Revenue-related Tax Reimbursement			X	0.06018 =	151.86	
81	Total					\$2,675.27	