## 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		
hint til til til til til til til til til ti	(a)		(b)	(c)		
	Rate R					
1	Rate Characteristics:			RRM Settlement Tariff,		
2	Customer Charge		\$10.69	Rate R		
3	2007 RRM True-up		\$0.00	( the the fit		
4	2007 74400 7740 47		40.00			
				RRM Settlement Tariff,		
5 6	Consumption Charge (\$/Mcf)		\$1.2710	Rate R		
7	Rider GCR Part A		\$8.1244	Schedule H		
8	Rider GCR Part B		\$0.6243	Schedule I		
9			·			
10	Billing Units (1):					
11	Bills		17,069,679	Billing Determinants Study		
12	Total MCF		78,708,921	Billing Determinants Study		
13						
14	Present Revenue:	_				
15	Customer Charge	\$	182,474,869			
16	2007 RRM True-up					
17	Consumption Charge		100,039,039			
18	Base Revenue	\$	282,513,907			
19 20	Rider GCR Part A		639,460,135			
20 21	Rider GCR Part B Subtotal	\$	49,140,231			
22	Revenue Related Taxes	Ф	971,114,273 58,440,682			
22 23	Vendure Versien 19862		50, <del>44</del> 0,002			
23 24	Total Present Revenue- Rate R	\$	1,029,554,955			
25	Total Tresent Nevenue- (Vate IV	Ψ	1,020,007,000			
25 26	Note 1: See Billing Determinants Stud	dy for details	<b>.</b>			
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# 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	Rate Characteristics:			RRM Settlement Tariff,
2	Customer Charge		\$20.28	Rate C
3	2007 RRM True-up		\$0.00	
4	·			
				RRM Settlement Tariff,
5	Consumption Charge (\$/Mcf)		\$0.7104	Rate C
6				
7	Rider GCR Part A		\$8.1244	Schedule H
8	Rider GCR Part B		\$0.5228	Schedule I
9				
10	Billing Units (1):		4 404 540	
11	Bills		1,434,516	Billing Determinants Study
12	Total MCF		50,233,642	Billing Determinants Study
13	Description of Description			
14 15	Present Revenue:	\$	29,091,984	
16	Customer Charge 2007 RRM True-up	Ð	29,091,904	
17	Consumption Charge		35,685,979	
18	Base Revenue	\$	64,777,964	
19	Rider GCR Part A	Ψ	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 Stu-	dy for details	s <b>.</b>	
		•		

### 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	Rate Characteristics:			DDM Calllanant Data 1.0
2	Customer Charge		\$425.00	RRM Settlement, Rate I &
2 3	Customer Charge 2007 RRM True-up		\$0.00	
4	2007 KKW True-up		φυ.υυ	
4				RRM Settlement, Rate I &
5	Block 1 (\$/MMBTU)		\$0.1933	•
J	Block 1 (#/MINIB10)		Ψ0.1000	RRM Settlement, Rate I &
6	Block 2 (\$/MMBTU)		\$0.1410	
•	BIOOK E (WINNED TO)		4011.110	RRM Settlement, Rate I &
7	Block 3 (\$/MMBTU)		\$0.0302	
8	Diodit o (dimino i o)		<b>40.000</b>	
9	Rider GCR Part A		\$8.1244	Schedule H
10	Rider GCR Part B		\$0.2938	Schedule I
11				
12	Consumption Characteristics:			
13	Block 1		0.23502	(1)
14	Block 2		0.26655	(1)
15	Block 3		0.49843	(1)
16				
17	Billing Units (1):			
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	-	40,517,356	=
23		•		-
24	Sales Volumes		2,331,063	_
25				-
26	Present Revenue:			
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	Total Dragant Davanus Bata 10T	<del></del>	40 067 044	-
38	Total Present Revenue- Rate I&T	\$	40,967,841	=
39 40	Note 1: See Billing Determinants Stud	y 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	Rate Characteristics:			RRM Settlement Agreement,
2 3	Customer Charge		\$7.00	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	Billing Units (1):			
10	Bills		17,069,679	WP_J-1.1
11	Total MCF		78,708,921	WP_J-1.1
12	rotal wiol			nover .
13	Proposed Revenue:			
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 Stud	y for details	<b>3.</b>	

### 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	Rate Characteristics:			
				RRM Settlement
				Agreement,
2	Customer Charge		\$13.50	Pg 2, Item 5
3				
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	Billing Units (1):			
10	Bills		1,434,516	WP_J-1.2
11	Total MCF		50,233,642	WP_J-1.2
12				
13	Proposed Revenue:		40.00F.000	
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					
	Naterar					
1	Rate Characteristics:					
2	Customer Charge	\$	425.00	Settlement Allocation		
3	Di I 4 (A GELENTI)		<b>ቀ</b> ስ በባርባ	Cattlemant Allegation		
4	Block 1 (\$/MMBTU)		\$0.2352 \$0.1715	Settlement Allocation Settlement Allocation		
5	Block 2 (\$/MMBTU)		\$0.1715 \$0.0367	Settlement Allocation		
6 7	Block 3 (\$/MMBTU) 2007 RRM True-up (\$/MMBTU):		φυ.υσυ <i>τ</i>	Settlement Allocation		
			<b>¢</b> ስ ስኃ01			
8	Block 1 (\$/MMBTU)		\$0.0381			
9	Block 2 (\$/MMBTU)		\$0.0278 \$0.0060			
10	Block 3 (\$/MMBTU)					
11	Rider GCR Part A		\$8.1244 \$0.2938	Schedule H		
12	Rider GCR Part B		<b>Φ</b> 0.2936	Schedule I		
13 14	Consumption Characteristics:					
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	Block 5 (Over 5,000 WIND 10)		0100-10	(1)		
19	Billing Units (1):					
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		40,517,356			
25						
26	Sales Volumes		2,331,063	WP_J-1		
27						
28	Proposed Revenue:					
29	Customer Charge	\$	4,272,100			
30	Block 1		2,602,422			
31	Block 2		2,152,424			
32	Block 3		862,336			
33	Base Revenue	\$	9,889,282			
34	Rider GCR Part A		18,494,542			
35	Rider GCR Part B		11,902,411			
36	Subtotal	\$	40,286,235			
37	Revenue Related Taxes		2,424,385			
38	Total Drange of Devenue Data 10T		40 740 GOO			
39	Total Proposed Revenue- Rate I&T	\$	42,710,620			
40	Nata 4, Can Dillian Datamain auto Otrobo	for datalla				
41	Note 1: See Billing Determinants Study	ior 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 <sup>(1)</sup> (b)		True-Up Amount <sup>(1)</sup> (c)		Prospective Amount <sup>(1)</sup> (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	\$	20,000,000	\$	9,000,000	\$	11,000,000
5							
6	Note 1: Indudes Describer To	21/22					

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	\$ 1,616,916,879	\$ 1,636,916,360	\$19,999,481	1.24%
6					
7	Note:				

<sup>1</sup> 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							
1	Rate R @ 4.6 Mcf					CURRENT	PROPOSED
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	Х	\$0.6243 =	2.87	
6	0.04444					\$56.78	
7 8	Subtotal		\$56.78	x	0.06018 =	3.42	
9	Rider FF & Rider TAX Total		400.70	^	0.00010	\$60.20	
	Total					\$00.ZU	
10	D						\$7,00
11	Customer charge	4.6	MCF	v	\$2.2410 =		10.31
12	Consumption charge	4.6	MCF	X X	\$8.1244 =		37.37
13 14	Rider GCR Part A Rider GCR Part B	4.6	MCF	â	\$0.6243 =		2.87
15	Riger GCR Part 6	4,0	INICE	^	Φ0.0243 <b>-</b>		
16	Subtotal						\$57.55
17	Revenue-related Tax Reimbursement		\$57.55	×	0.06018 =		3,46
18	Total		ψ01.00	~	0.00070		\$61.01
19	rotal						
20							
21	Rate C @ 35.3 Mcf					CURRENT	PROPOSED
22	Customer charge					\$20,28	
23	Consumption charge	35.3	MCF	×	\$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	Committee of the Commit	Ju.0	,,,,,,	- •	40.0440		
27							
28	Subtotal					\$350.15	
29	Revenue-related Tax Reimbursement		\$350.15	X	0.06018 =	21.07	
30	Total					\$371.22	
31							
32	Customer charge						\$13.50
33	Consumption charge	35,3	MCF	×	\$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		\$352.91	х	0.06018 =		21.24
39	Total						\$374.15
40							<u> </u>
41	Rate I @ 4031 MMBTU					CURRENT	PROPOSED
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 =		
45	Consumption charge	0	MMBTU	X	\$0.0302 =		
46	Rider GCR Part A	4,031	MMBTU	X	\$8,1244 =		
47	Rider GCR Part B	4,031	MMBTU	Х	\$0.2938 =	1,184.08_	
48						*******	
49	Subtotal		*** ***		0.00040	\$35,003.37	
50	Revenue-related Tax Reimbursement		\$35,003.37	X	0.06018 =	2,106.47	
51	Total					\$37,109.84	
52							
53	Customer charge	4.500	A 44 KP37F1 (	v	*******		\$ 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	Х	\$0.2938 =		1,184.08
59	Subtotal		<b>#05 070 04</b>	~	0.00040 -		\$35,270.91
60	Revenue-related Tax Reimbursement		\$35,270.91	X	0.06018 =		2,122.57 \$37,393.48
61	Total						\$37,353.40
62	Date T. C. 4004 MILETIN					OHDDEN'T	nnoncer
63	Rate T @ 4031 MMBTU					CURRENT	PROPOSED
64	Customer charge	4 500	MANADTIE	ν.	\$0,1933 =	\$425.00 289,95	
65 66	Consumption charge Consumption charge	1,500 2,531	MMBTU MMBTU	X X	\$0.1933 = \$0.1410 =		
67	Consumption charge Consumption charge	2,551	MMBTU	x	\$0.0302 =		
68	Rider GCR Part B	4,031	MMBTU	â	\$0.0302 =		
69	Tradit Gott Fart B	,,001	(1111)		40		
70	Subtotal					\$2,255.87	
71	Revenue-related Tax Reimbursement		\$2,255.87	Х	0.06018 =	135.76	
72	Total			.,		\$2,391.63	
73							
74	Customer charge						\$ 425.00
75	Consumption charge	1,500	MMBTU	х	\$0.2733 =		409,95
76	Consumption charge	2,531	MMBTU	x	\$0.1993 =		504.38
77	Consumption charge	2,001	MMBTU	x	\$0,0427 =		0.00
78	Rider GCR Part B	4,031	MMBTU	x	\$0.2938 =		1,184.08
79	Subtotal	7,001			<b>↓</b> 5.2555 ≈		\$2,523.41
80	Revenue-related Tax Reimbursement		\$2,523.41	Х	0.06018 =		151.86
81	Total		Amdamas, 11	,-			\$2,675.27
01							T