

JOHN N. HUGHES
Attorney at Law
Professional Service Corporation
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

Telephone:
(502) 227-7270

February 15, 2005

Telecopier:
(502) 875-7059

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COMMISSION

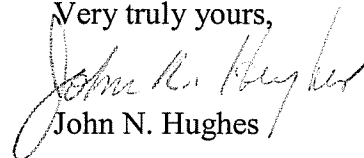
Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Case No. 2005-00057

Dear Ms. O'Donnell:

There is an error on Schedule 1-A of the Response filed by Atmos Energy Corporation yesterday. The Schedule is headed "For the Twelve Months Ended September 30, 2004." It should read: "For the Twelve Months Ended December 31, 2003." The remainder of the schedule is correct.

Very truly yours,



John N. Hughes

Attorney for Atmos Energy
Corporation

CC: Attorney General

COMMONWEALTH OF KENTUCKY

Calculation of Return on Equity
For the Twelve Months Ended December 31, 2003

<u>Line Number</u>	Return on Equity:	
1	Kentucky Division Capital Account	\$158,977,684
2	Dallas General Office Capital Allocation	<u>(86,771)</u>
3	Total Capital Account at December 31, 2003	158,890,913
4	Kentucky Division Net Income before Interest	<u>16,498,889</u>
5	Return on Capital Account (Line 4/Line 3)	10.38%
6	Interest Portion of Return on Capital (7.13% x 43%)	<u>3.92%</u>
7	Equity Portion of Return on Capital	6.46%
8	Return on Equity (Line 7/57%)	<u><u>14.36%</u></u>

NOTE: The return calculated on this schedule may not be reflective of a normal 12 month period. Adjustments have not been made to normalize items such as weather, expenses or to reflect seasonal changes in capital investment.