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ILLINOIS COMMERCE COMMISSION

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March 31, 2004

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ILLINOIS COMMERCE COMMISSION  
CHIEF CLERK'S OFFICE

Illinois Commerce Commission  
Ms. Elizabeth A. Rolando, Chief Clerk  
State Office Building  
527 East Capitol Avenue  
P.O. Box 19280  
Springfield, IL 62794-9280

Errata

Dear Ms. Rolando:

Pursuant to the Commission's Citation Order in Docket No. 03-0694, Atmos Energy Corporation herewith submits for filing the computation of the 2003 Annual Reconciliation, along with the certification by the Company's independent public accountants. The filing includes prepared direct testimony, schedules and exhibits. The company has filed by e-docket on this date, the above information.

Please stamp and return a copy at your earliest convenience.

Sincerely,

Bobby J. Cline  
Manager, Rate Administration

Enclosures

STATE OF TENNESSEE

WILLIAMSON COUNTY

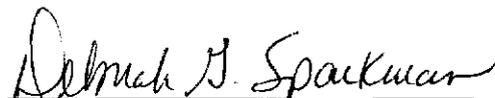
**AFFIDAVIT**

Patricia J. Childers, being first duly sworn, deposes and says that she is Vice President of Rates and Regulatory Affairs – Middle States Division, a Division of Atmos Energy Corporation, and further, that she is an Officer of the Middle States Division; that she is authorized to execute this affidavit on behalf of the Middle States Division; that she has read the enclosed 2003 Annual Reconciliation and knows the contents thereof to be true of her own knowledge except as to those matters stated on information and belief and as to those she believes them to be true.



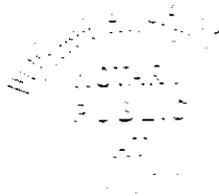
Patricia J. Childers

Subscribed and sworn to before me,  
A Notary Public, this the 31 day of March, 2004.

  
Notary Public

My Commission Expires:

9-25-04





**WORK & GREER, PC**

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS  
206 CAPITOL BOULEVARD, NASHVILLE, TENNESSEE 37219-1801  
(615) 259-7600 • FAX (615) 259-7603 • WWW.WORKGREER.COM

**INDEPENDENT AUDITOR'S REPORT**

**BOARD OF DIRECTORS**

Atmos Energy Corporation  
Franklin, Tennessee

We have audited the accompanying 2003 Annual Reconciliation - Illinois Division (Exhibit I, page 2 of 3 and page 3 of 3) of Atmos Energy Corporation for the twelve months ended December 31, 2003. These schedules are the responsibility of the Company's management. Our responsibility is to express an opinion on these schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 2003 Annual Reconciliation - Illinois Division (Exhibit I, page 2 of 3 and page 3 of 3) for the twelve months ended December 31, 2003 are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2003 Annual Reconciliation - Illinois Division (Exhibit I, page 2 of 3 and page 3 of 3) referred to above presents fairly, in all material respects, the information set forth therein of Atmos Energy Corporation for the twelve months ended December 31, 2003 in conformity with accounting principles generally accepted in the United States of America.

Nashville, Tennessee  
March 26, 2004

AFFILIATIONS

American Institute of Certified Public Accountants • Tennessee Society of Certified Public Accountants  
AICPA Private Companies Practice Section • CPAmerica • Horwath International