



March 28, 2011

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

Re: Case No. 2011-00000 ¹¹⁴

Dear Mr. Derouen:

We are filing the enclosed original and ten (10) copies of a notice under the provisions of our Gas Cost Adjustment Clause, Case No. 09-00354. **This filing contains a Petition of Confidentiality and confidential documents.**

Please indicate receipt of this filing by stamping and dating the enclosed duplicate of this letter and returning it in the self-addressed stamped envelope to the following address:

Atmos Energy Corporation
5430 LBJ Freeway, Suite 160
Dallas, TX 75240

If you have any questions, feel free to call me at 972-855-3769.

Sincerely,

A handwritten signature in cursive script that reads "Victor Edwards".

Victor Edwards
Manager, Rate Administration

Enclosures

RECEIVED

MAR 30 2011

PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE
KENTUCKY PUBLIC SERVICE COMMISSION

In the Matter of:

GAS COST ADJUSTMENT)
FILING OF)
ATMOS ENERGY CORPORATION)

Case No. 2011-00000

NOTICE

QUARTERLY FILING

For The Period

May 1, 2011 – July 31, 2011

Attorney for Applicant

Mark R. Hutchinson
611 Frederica Street
Owensboro, Kentucky 42301

March 28, 2011

Atmos Energy Corporation, ("the Company"), is duly qualified under the laws of the Commonwealth of Kentucky to do its business. The Company is an operating public utility engaged in the business of purchasing, transporting and distributing natural gas to residential, commercial and industrial users in western and central Kentucky. The Company's principal operating office and place of business is 3275 Highland Pointe Drive, Owensboro, Kentucky 42303. Correspondence and communications with respect to this notice should be directed to:

Mark A. Martin
Vice President of Rates & Regulatory Affairs
Kentucky/Mid-States Division
Atmos Energy Corporation
3275 Highland Pointe Drive
Owensboro, Kentucky 42303

Mark R. Hutchinson
Attorney for Applicant
611 Frederica Street
Owensboro, Kentucky 42301

Victor Edwards
Manager, Rate Administration
Atmos Energy Corporation
5430 LBJ Freeway, Suite 700
Dallas, Texas 75240

The Company gives notice to the Kentucky Public Service Commission, hereinafter "the Commission", pursuant to the Gas Cost Adjustment Clause contained in the Company's settlement gas rate schedules in **Case No. 09-00354**.

The Company hereby files Forty-Fifth Revised Sheet No. 4, Forty-Fifth Revised Sheet No. 5 and Forty-Fifth Revised Sheet No. 6 to its PSC No. 1, Rates, Rules and Regulations for Furnishing Natural Gas to become effective May 1, 2011.

The Gas Cost Adjustment (GCA) for firm sales service is \$5.7637 per Mcf and \$4.8052 per Mcf for interruptible sales service. The supporting calculations for the Forty-Fifth Revised Sheet No. 5 are provided in the following Exhibits:

Exhibit A – Comparison of Current and Previous Gas Cost Adjustment (GCA) Cases

Exhibit B – Expected Gas Cost (EGC) Calculation

Exhibit C - Rates used in the Expected Gas Cost (EGC)

Exhibit D – Correction Factor (CF) Calculation

Exhibit E – Refund Factor (RF) Calculation

Since the Company's last GCA filing, Case No. 2011-00068, the following changes have occurred in its pipeline and gas supply commodity rates for the GCA period.

1. The commodity rates per Mcf used are based on historical estimates and/or current data for the quarter of May 1, 2011 through July 31, 2011, as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Commodity Gas Cost will be approximately \$5.7464 per Mcf for the quarter of May 1, 2011 through July 31, 2011, as compared to \$5.4651 per Mcf used for the month of April, 2011. The G-2 Expected Commodity Gas Cost will be approximately \$4.7879 for the quarter of May 1, 2011 through July 31, 2011, as

compared to \$4.5066 for the month of April, 2011.

3. The Company's notice sets out a new Correction Factor of (\$0.1028) per Mcf which will remain in effect until at least July 31, 2011.
4. The Company's notice also sets out a new Refund Factor of (\$0.0171) per Mcf which will remain in effect until at least July 31, 2011.

The GCA tariff as approved in Case No. 92-558 provides for a Correction Factor (CF) which compensates for the difference between the expected gas cost and the actual gas cost for prior periods. A revision to the GCA tariff effective December 1, 2001, Filing No. T62-1253, provides that the Correction Factor be filed on a quarterly basis. In Case No. 2009-0354, effective June 1, 2010, the Company's GCA tariff allows recovery of any gas cost which is uncollectible, to be included in each February GCA filing.

The Company is filing its updated Correction Factor that is based upon the balance in the Company's 1910 Account as of January 31, 2011 (February, 2011 general ledger). The calculation for the Correction Factor is shown on Exhibit D, Page 1 of 6. Also beginning with the February, 2011 GCA filing in compliance with tariff page 24 from the Rate Case filing (Case No. 2009-0354) the Company is allowed to recover the net uncollectible gas cost (net uncollectible gas cost less subsequently collected gas cost).

WHEREFORE, Atmos Energy Corporation requests this Commission, pursuant to the Commission's order in Case No. 99-070, to approve the Gas Cost Adjustment (GCA) as filed in Forty-Fifth Revised Sheet No. 5; and Forty-Fifth Revised Sheet No. 6 setting out the General Transportation Tariff Rate T-3 and T-4 for each respective sales rate for meter readings made on and after May 1, 2011.

DATED at Dallas, Texas this 28th Day of March, 2011.

ATMOS ENERGY CORPORATION

By: _____

Victor Edwards
Manager, Rate Administration
Atmos Energy Corporation

Line No.	Description	Case No.		Difference
		(a) 2011-00068	(b) 2011-00000	
		\$/Mcf	\$/Mcf	\$/Mcf
1	G - 1			
2				
3	<u>Distribution Charge (per Case No. 09-00354)</u>			
4	First 300 Mcf	1.1000	1.1000	0.0000
5	Next 14,700 Mcf	0.7700	0.7700	0.0000
6	Over 15,000 Mcf	0.5000	0.5000	0.0000
7				
8	<u>Gas Cost Adjustment Components</u>			
9	EGC (Expected Gas Cost):			
10	Commodity	4.2977	4.5790	0.2813
11	Demand	1.1674	1.1674	0.0000
12	Total EGC	5.4651	5.7464	0.2813
13	CF (Correction Factor)	(0.3454)	(0.1028)	0.2426
14	RF (Refund Adjustment)	(0.0203)	(0.0171)	0.0032
15	PBRRF (Performance Based Rate Recovery Factor)	0.1372	0.1372	0.0000
16	GCA (Gas Cost Adjustment)	5.2366	5.7637	0.5271
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	6.3366	6.8637	0.5271
20	Next 14,700 Mcf	6.0066	6.5337	0.5271
21	Over 15,000 Mcf	5.7366	6.2637	0.5271
22				
23				
24	G - 2			
25				
26	<u>Distribution Charge (per Case No. 09-00354)</u>			
27	First 15,000 Mcf	0.6300	0.6300	0.0000
28	Over 15,000 Mcf	0.4100	0.4100	0.0000
29				
30	<u>Gas Cost Adjustment Components</u>			
31	EGC (Expected Gas Cost):			
32	Commodity	4.2977	4.5790	0.2813
33	Demand	0.2089	0.2089	0.0000
34	Total EGC	4.5066	4.7879	0.2813
35	CF (Correction Factor)	(0.3454)	(0.1028)	0.2426
36	RF (Refund Adjustment)	(0.0203)	(0.0171)	0.0032
37	PBRRF (Performance Based Rate Recovery Factor)	0.1372	0.1372	0.0000
38	GCA (Gas Cost Adjustment)	4.2781	4.8052	0.5271
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	4.9081	5.4352	0.5271
42	Over 14,700 Mcf	4.6881	5.2152	0.5271
43				
44				
45	Refund Factor (RF)			
46				
47		Effective		
48		Date	RF	
49				
50	1 - 2010-00257	8/1/2010	(\$0.0033)	
51	2 - 2010-00386	11/1/2010	(0.0034)	
52	3 - 2010-00526	2/1/2011	(0.0034)	
53	4 - 2011-00000	5/1/2011	(0.0070)	
54				
55	Total Refund Factor (RF)		(\$0.0171)	

Atmos Energy Corporation
 Comparison of Current and Previous Cases
 Transportation Service

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2011-00068	2011-00000	
		\$/Mcf	\$/Mcf	\$/Mcf
1	<u>T -4 Transportation Service / Firm Service (High Priority)</u>			
2				
3	<u>Simple Margin / Distribution Charge (per Case No. 09-00354)</u>			
4	First 300 Mcf	1.1000	1.1000	0.0000
5	Next 14,700 Mcf	0.7700	0.7700	0.0000
6	Over 15,000 Mcf	0.5000	0.5000	0.0000
7				
8				
9	<u>T - 3 / Interruptible Service (Low Priority)</u>			
10				
11	<u>Simple Margin / Distribution Charge (per Case No. 09-00354)</u>			
12	First 15,000 Mcf	0.6300	0.6300	0.0000
13	Over 15,000 Mcf	0.4100	0.4100	0.0000
14				

ATMOS ENERGY CORPORATION

Current Rate Summary
Case No. 2011-00000

Firm Service

Base Charge:			
Residential (G-1)	-	\$12.50	per meter per month
Non-Residential (G-1)	-	30.00	per meter per month
Transportation (T-4)	-	300.00	per delivery point per month
Transportation Administration Fee	-	50.00	per customer per meter

<u>Rate per Mcf</u> ²			<u>Sales (G-1)</u>		<u>Transportation (T-4)</u>		
First	300	¹ Mcf	@	6.8637 per Mcf	@	1.1000 per Mcf	(I, N)
Next	14,700	¹ Mcf	@	6.5337 per Mcf	@	0.7700 per Mcf	(I, N)
Over	15,000	Mcf	@	6.2637 per Mcf	@	0.5000 per Mcf	(I, N)

Interruptible Service

Base Charge			
	-	\$300.00	per delivery point per month
Transportation Administration Fee	-	50.00	per customer per meter

<u>Rate per Mcf</u> ²			<u>Sales (G-2)</u>		<u>Transportation (T-3)</u>		
First	15,000	¹ Mcf	@	5.4352 per Mcf	@	0.6300 per Mcf	(I, N)
Over	15,000	Mcf	@	5.2152 per Mcf	@	0.4100 per Mcf	(I, N)

¹ All gas consumed by the customer (sales, transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

² DSM, PRP and R&D Riders may also apply, where applicable.

ISSUED: March 28, 2011

Effective: April 1, 2011

(Issued by Authority of an Order of the Public Service Commission in Case No. 2011-00000.)

ISSUED BY: Mark A. Martin - Vice President of Rates & Regulatory Affairs, Kentucky/Midstates Division

ATMOS ENERGY CORPORATION

Current Gas Cost Adjustments			
Case No. 2011-00000			
<u>Applicable</u>			
For all Mcf billed under General Sales Service (G-1) and Interruptible Sales Service (G-2).			
Gas Charge = GCA			
GCA = EGC + CF + RF + PBRRF			
<u>Gas Cost Adjustment Components</u>	<u>G - 1</u>	<u>G-2</u>	
EGC (Expected Gas Cost Component)	5.7464	4.7879	(I, I)
CF (Correction Factor)	(0.1028)	(0.1028)	(I, I)
RF (Refund Adjustment)	(0.0171)	(0.0171)	(I, I)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1372</u>	<u>0.1372</u>	(N, N)
GCA (Gas Cost Adjustment)	<u><u>\$5.7637</u></u>	<u><u>\$4.8052</u></u>	(I, I)

ISSUED: March 28, 2011

Effective: April 1, 2011

(Issued by Authority of an Order of the Public Service Commission in Case No. 2011-00000.)

ISSUED BY: Mark A. Martin - Vice President of Rates & Regulatory Affairs, Kentucky/Midstates Division

ATMOS ENERGY CORPORATION

Current Transportation

Case No. 2011-00000

The Transportation Rates (T-3 and T-4) for each respective service net monthly rate is as follows:

System Lost and Unaccounted gas percentage:

2.79%

				<u>Simple Margin</u>		<u>Non- Commodity</u>		<u>Gross Margin</u>	
<u>Transportation Service</u>¹									
<u>Firm Service (T-4)</u>									
First	300	Mcf	@	\$1.1000	+	\$0.0000	=	\$1.1000	per Mcf (N)
Next	14,700	Mcf	@	0.7700	+	0.0000	=	0.7700	per Mcf (N)
All over	15,000	Mcf	@	0.5000	+	0.0000	=	0.5000	per Mcf (N)
<u>Interruptible Service (T-3)</u>									
First	15,000	Mcf	@	\$0.6300	+	\$0.0000	=	\$0.6300	per Mcf (N)
All over	15,000	Mcf	@	0.4100	+	0.0000	=	0.4100	per Mcf (N)

¹ Excludes standby sales service.

ISSUED: March 28, 2011

Effective: April 1, 2011

(Issued by Authority of an Order of the Public Service Commission in Case No. 2011-00000.)

ISSUED BY: Mark A. Martin - Vice President of Rates & Regulatory Affairs, Kentucky/Midstates Division

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Texas Gas Transmission - Non-Commodity

Line No.	Description	(a) Tariff Sheet No.	(b) Annual Units MMbtu	(c) Rate \$/MMbtu	(d) (e) Non-Commodity	
					Total \$	Demand \$
1	SL to Zone 2					
2	NNS Contract #	N000210/29760	12,617,673			
3	Base Rate	26		0.3088	3,896,337	3,896,337
4						
5	Total SL to Zone 2		<u>12,617,673</u>		<u>3,896,337</u>	<u>3,896,337</u>
6						
7	SL to Zone 3					
8	NNS Contract #	N000340/29762	27,480,375			
9	Base Rate	26		0.3543	9,736,297	9,736,297
10						
11	FT Contract #	003355/29759	4,927,500			
12	Base Rate	21		0.2494	1,228,919	1,228,919
13						
14	Total SL to Zone 3		<u>32,407,875</u>		<u>10,965,216</u>	<u>10,965,216</u>
15						
16	Zone 1 to Zone 3					
17	FT Contract #	21793/29761	1,093,740			
18	Base Rate	21		0.2194	239,967	239,967
19						
20	Total Zone 1 to Zone 3		<u>1,093,740</u>		<u>239,967</u>	<u>239,967</u>
21						
22	SL to Zone 4					
23	NNS Contract #	N000435/29763	3,320,769			
24	Base Rate	26		0.4190	1,391,402	1,391,402
25						
26	FT Contract #	003819/29765	1,277,500			
27	Base Rate	21		0.3142	401,391	401,391
28						
11	FT Contract #	31097	547,500			
12	Base Rate	21		0.3142	172,025	172,025
19						
29	Total SL to Zone 4		<u>5,145,769</u>		<u>1,964,818</u>	<u>1,964,818</u>
30						
31	Total SL to Zone 2		12,617,673		3,896,337	3,896,337
32	Total SL to Zone 3		32,407,875		10,965,216	10,965,216
33	Total Zone 1 to Zone 3		1,093,740		239,967	239,967
34						
35	Total Texas Gas		<u>51,265,057</u>		<u>17,066,338</u>	<u>17,066,338</u>
36						
37						
38	Total Texas Gas Area Non-Commodity				<u>17,066,338</u>	<u>17,066,338</u>

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Tennessee Gas Pipeline - Non-Commodity

Line No.	Description	(a) Tariff Sheet No.	(b) Annual Units MMbtu	(c) Rate \$/MMbtu	(d) (e) Non-Commodity	
					Total \$	Demand \$
1	0 to Zone 2					
2	FT-G Contract # 2546.1		12,844			
3	Base Rate	23		9.0600	116,367	116,367
4						
5	FT-G Contract # 2548.1		4,363			
6	Base Rate	23		9.0600	39,529	39,529
7						
8	FT-G Contract # 2550.1		5,739			
9	Base Rate	23		9.0600	51,995	51,995
10						
11	FT-G Contract # 2551.1		4,446			
12	Base Rate	23		9.0600	40,281	40,281
13						
14	Total Zone 0 to 2		<u>27,392</u>		<u>248,172</u>	<u>248,172</u>
15						
16	1 to Zone 2					
17	FT-G Contract # 2546		114,156			
18	Base Rate	23		7.6200	869,869	869,869
19						
20	FT-G Contract # 2548		44,997			
21	Base Rate	23		7.6200	342,877	342,877
22						
23	FT-G Contract # 2550		59,741			
24	Base Rate	23		7.6200	455,226	455,226
25						
26	FT-G Contract # 2551		45,059			
27	Base Rate	23		7.6200	343,350	343,350
28						
29	Total Zone 1 to 2 and Zone 0 to 2		<u>291,345</u>		<u>2,259,494</u>	<u>2,259,494</u>
30						
31	Gas Storage					
32	Production Area:					
33	Demand	61	34,968	2.0200	70,635	70,635
34	Space Charge	61	4,916,148	0.0248	121,920	121,920
35	Market Area:					
36	Demand	61	237,408	1.1500	273,019	273,019
37	Space Charge	61	<u>10,846,308</u>	0.0185	<u>200,657</u>	<u>200,657</u>
38	Total Storage		<u>16,034,832</u>		<u>666,231</u>	<u>666,231</u>
39						
40	Total Tennessee Gas Area FT-G Non-Commodity				<u><u>2,925,725</u></u>	<u><u>2,925,725</u></u>

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Texas Gas Transmission - Commodity Purchases

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Tariff Sheet No.			Purchases	Rate	Total
				Mcf	MMbtu	\$/MMbtu	\$
1	<u>No Notice Service</u>				3,646,716		
2	Indexed Gas Cost					4.2190	15,385,495
3	Commodity (Zone 3)	26				0.0509	185,618
4	Fuel and Loss Retention @	36	2.65%			0.1148	418,643
5						4.3847	15,989,756
6							
7	<u>Firm Transportation</u>				1,341,000		
8	Indexed Gas Cost					4.2190	5,657,679
9	Base (Weighted on MDQs)					0.0441	59,138
10	ACA	22				0.0019	2,548
11	Fuel and Loss Retention @	36	2.65%			0.1148	153,947
12						4.3798	5,873,312
13	<u>No Notice Storage</u>						
14	Net (Injections)/Withdrawals						
15	Withdrawals						0
16	Injections				(1,361,611)	4.2190	(5,744,637)
17	Commodity (Zone 3)	26				0.0509	(69,306)
18	Fuel and Loss Retention @	36	2.65%			0.1148	(156,313)
19					(1,361,611)	4.3847	(5,970,256)
20							
21							
22	Total Purchases in Texas Area				3,626,105	4.3829	15,892,812
23							
24							
25	<u>Used to allocate transportation non-commodity</u>						
26							
27				Annualized		Commodity	
28				MDQs in		Charge	Weighted
29	<u>Texas Gas</u>			MMbtu	Allocation	\$/MMbtu	Average
30	SL to Zone 2	22		12,617,673	24.61%	\$0.0399	\$ 0.0098
31	SL to Zone 3	22		32,407,875	63.22%	0.0445	\$ 0.0281
32	1 to Zone 3	22		1,093,740	2.13%	0.0422	\$ 0.0009
33	SL to Zone 4	22		5,145,769	10.04%	0.0528	\$ 0.0053
34	Total			51,265,057	100.00%		\$ 0.0441
35							
36	<u>Tennessee Gas</u>						
37	0 to Zone 2	24		27,392	9.40%	\$0.0880	\$ 0.0083
38	1 to Zone 2	24		263,953	90.60%	0.0776	0.0703
39	Total			291,345	100.00%		\$ 0.0786

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Tennessee Gas Pipeline - Commodity Purchases

Line No.	Description	(a) Tariff Sheet No.	(b)	(c) Purchases		(e) Rate	(f) Total
				Mcf	MMbtu	\$/MMbtu	\$
1	<u>FT-A and FT-G</u>				655,203		
2	Indexed Gas Cost					4.2190	2,764,301
3	Base Commodity (Weighted on MDQs)					0.0786	51,484
4	ACA	24				0.0019	1,245
5	Fuel and Loss Retention	32	4.28%			0.1886	123,571
6						4.4881	2,940,601
7							
8	<u>FT-GS</u>				28,520		
9	Indexed Gas Cost					4.2190	120,326
10	Base Rate	26				0.5844	16,667
11	ACA	24				0.0019	54
12	Fuel and Loss Retention	32	4.28%			0.1886	5,379
13						4.9939	142,426
14							
15	<u>Gas Storage</u>						
16	FT-A & FT-G Market Area Withdrawals						-
17	FT-A & FT-G Market Area Injections				(478,503)	4.2190	(2,018,804)
18	Withdrawal Rate	61				0.0102	0
19	Injection Rate	61				0.0102	(4,881)
20	Fuel and Loss Retention	61	1.49%			0.0000	0
21	Total				(478,503)	4.2292	(2,023,685)
22							
23							
24							
25	Total Tennessee Gas Zones				205,220	5.1620	1,059,342

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Trunkline Gas Company

Commodity	(a)	(b)	(c)	(d)	(e)	(f)	
Line No.	Description	Tariff Sheet No.		Purchases	Rate	Total	
				Mcf	MMbtu	\$/MMbtu	\$
1	<u>Firm Transportation</u>						
2	Expected Volumes				92,000		
3	Indexed Gas Cost					4.2190	388,148
4	Base Commodity	10				0.0130	1,196
6	ACA	10				0.0019	175
7	Fuel and Loss Retention	10	2.01%			0.0865	7,958
8						<u>4.3204</u>	<u>397,477</u>
9							
10							

Non-Commodity

Line No.	Description	Tariff Sheet No.	(a)	(b)	(c)	(d)	(e)
					<u>Non-Commodity</u>		
				Annual Units	Rate	Total	Demand
				MMbtu	\$/MMbtu	\$	\$
	Injections						
11	FT-G Contract # 014573			27,000			
12	Discount Rate on MDQs				7.2711	196,320	196,320
13							
14	Total Trunkline Area Non-Commodity					<u>196,320</u>	<u>196,320</u>

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Demand Charge Calculation

Line No.	(a)	(b)	(c)	(d)	(e)
1	<u>Total Demand Cost:</u>				
2	Texas Gas Transmission	\$17,066,338			
3	Midwestern	0			
4	Tennessee Gas Pipeline	2,925,725			
5	Trunkline Gas Company	196,320			
6	Total	<u>\$20,188,383</u>			
7					
8					
9	<u>Demand Cost Allocation:</u>				
		Factors	Allocated Demand	Related Volumes	Monthly Demand Charge
10	All	0.1804	\$3,641,984	17,434,480	0.2089
11	Firm	0.8196	16,546,399	17,263,240	0.9585
12	Total	<u>1.0000</u>	<u>\$20,188,383</u>		<u>1.1674</u>
13					<u>0.2089</u>
14					
15		Annualized	Volumetric Basis for		
16		Mcf @14.65	Monthly	Demand Charge	
17	<u>Firm Service</u>		All	Firm	
18	Sales:				
19	G-1	17,263,240	17,263,240	17,263,240	1.1674
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	171,240	171,240		1.1674
24					0.2089
25	<u>Transportation Service</u>				
26	T-3 & T-4	21,185,357			
27					
28		<u>38,619,837</u>	<u>17,434,480</u>	<u>17,263,240</u>	

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Commodity - Total System

Line No. Description	(a)	(b)	(c)	(d)
	Purchases Mcf	MMbtu	Rate \$/Mcf	Total \$
1 Texas Gas Area				
2 No Notice Service	3,630,379	3,646,716	4.4044	15,989,756
3 Firm Transportation	1,334,993	1,341,000	4.3995	5,873,312
4 No Notice Storage	(1,355,511)	(1,361,611)	4.4044	(5,970,256)
5 Total Texas Gas Area	3,609,861	3,626,105	4.4026	15,892,812
6				
7 Tennessee Gas Area				
8 FT-A and FT-G	643,176	655,203	4.5720	2,940,601
9 FT-GS	27,996	28,520	5.0874	142,426
10 Gas Storage				
11 Injections	(469,719)	(478,503)	4.3083	(2,023,685)
12 Withdrawals	0	0	0.0000	0
13	201,453	205,220	5.2585	1,059,342
14 Trunkline Gas Area				
15 Firm Transportation	91,089	92,000	4.3636	397,477
16				
17				
18 WKG System Storage				
19 Injections	(631,428)	(634,269)	4.3847	(2,768,622)
20 Withdrawals	0	0	0.0000	0
21 Net WKG Storage	(631,428)	(634,269)	4.3847	(2,768,622)
22				
23				
24 Local Production	90,285	92,000	4.2190	380,912
25				
26				
27				
28 Total Commodity Purchases	3,361,260	3,381,056	4.4513	14,961,921
29				
30 Lost & Unaccounted for @ 2.79%	93,779	94,331		
31				
32 Total Deliveries	3,267,481	3,286,725	4.5790	14,961,921
33				
34				
35				
36 Total Expected Commodity Cost	3,267,481	3,286,725	4.5790	14,961,921
37				
38				
39 Note: Column (c) is calculated by dividing column (d) by column (a)				

Line No.	Description	MCF
	<u>Annualized Volumes Subject to Demand Charges</u>	
1	Sales Volume	17,434,480
2	Transportation	<u>0</u>
3	Total Mcf Billed Demand Charges	17,434,480
4	Divided by: Days/Year	<u>365</u>
5	Average Daily Sales and Transport Volumes	<u>47,766</u>
6		
7	<u>Peak Day Sales and Transportation Volume</u>	
8	Estimated total company firm requirements for 5 degree average	
9	temperature days from Peak Day Book - with adjustments per rate filing	<u>264,714</u> Mcf/Peak Day
10		
11		
12	New Load Factor (line 5 / line 9)	0.1804

Atmos Energy Corporation

Basis for Indexed Gas Cost

For the Quarter ending July 31, 2011

The projected commodity price was provided by the Gas Supply Department and was based upon the following:

- A. The Gas Supply Department reviewed the NYMEX futures close prices for the quarter of May 2011 through July 2011 during the period March 14 through March 22, 2011

	May-11 (\$/MMBTU)	Jun-11 (\$/MMBTU)	Jul-11 (\$/MMBTU)
Monday	3.976	4.040	4.116
Tuesday	4.012	4.080	4.159
Wednesday	4.010	4.079	4.157
Thursday	4.234	4.299	4.369
Friday	4.246	4.316	4.388
Monday	4.241	4.313	4.383
Tuesday	4.331	4.396	4.463
Average	<u>\$4.150</u>	<u>\$4.218</u>	<u>\$4.291</u>

- B. The Company believes prices will remain stable and prices for the quarter ending July 31, 2011 will settle at \$4.219 per MMBTU (based on the average of the past seven days) for the period that the GCA is to become effective.

In support of Item B, a worksheet entitled "Estimated Weighted Average Cost of Gas" has been filed under a Petition for Confidentiality in this Case.

Atmos Energy Corporation
Estimated Weighted Average Cost of Gas
For the Quarter ending July 31, 2011

	May-11		June-11		July-11		Total	
	Rate	Value	Rate	Value	Rate	Value	Rate	Value
	Volumes		Volumes		Volumes		Volumes	
Texas Gas								
Trunkline								
Tennessee Gas								
TX Gas Storage								
TN Gas Storage								
WKG Storage								
Midwestern								

(This information has been filed under a Petition for Confidentiality)

WACOGs

Line No.	(a) Month	(b) Actual Purchased Volume (Mcf)	(c) Recoverable Gas Cost	(d) Actual GCA Recovered Gas Cost	(e) Under (Over) Recovery Amount	(f) Adjustments *	(g) Total
1	November-10	1,446,641	\$8,998,168.29	\$5,907,508.00	\$3,090,660.29	(\$80,368.98)	\$3,010,291.31
2							
3	December-10	3,982,805	\$19,794,905.58	\$16,186,677.89	\$3,608,227.69	\$0.00	\$3,608,227.69
4							
5	January-11	4,604,605	\$22,054,279.01	\$22,893,691.24	(\$839,412.23)	\$0.00	(\$839,412.23)
6							
7	Total Gas Cost						
8	Under/(Over) Recovery		<u>\$50,847,352.88</u>	<u>\$44,987,877.13</u>	<u>\$5,859,475.75</u>	<u>(\$80,368.98)</u>	<u>\$5,779,106.77</u>
9							
10	* Adjustments to Industrial Customers billed in Ccf vs. Mcf from November GL; reversed in December GL.						
11							
12	PBR Savings reflected in Gas Costs		<u>\$887,000.83</u>				
13							
14	<u>Correction Factor - Part 1</u>						
15	(Over)/Under Recovered Gas Cost through October 2010 (November 2010 GL)					(\$18,147,234.16)	
16	Correction to October 2010 Recoveries					\$34,822.21	
17	Total Gas Cost Under/(Over) Recovery for the three months ended January 2011					5,779,106.77	
18	Recovery from outstanding Correction Factor (CF)					<u>9,963,481.44</u>	
19							
20	(Over)/Under Recovered Gas Cost through October 2010 (November 2010 GL) (a)					<u>\$ (2,369,823.74)</u>	
21	Divided By: Total Expected Customer Sales (b)					17,434,480	Mcf
22							
23	Correction Factor - Part 1					(\$0.1359)	/ Mcf
24							
25	<u>Correction Factor - Part 2</u>						
26	Net Uncollectible Gas Cost through November 2010 (c)					<u>577,952.15</u>	
27	Divided By: Total Expected Customer Sales (b)					17,434,480	
28							
29	Correction Factor - Part 2					<u>\$0.0331</u>	/ Mcf
30							
31	Correction Factor - Total (CF)					<u>(\$0.1028)</u>	/ Mcf

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended January 2011
Case No. 2011-00000

Line No.	Description	GL Unit	Dec-10	Jan-11	Feb-11
			(a)	(b)	(c)
			Month		
			November-10	December-10	January-11
1	Supply Volume				
2	Pipelines:				
3	Texas Gas Transmission ¹	Mcf	0	0	0
4	Tennessee Gas Pipeline ¹	Mcf	0	0	0
5	Trunkline Gas Company ¹	Mcf	0	0	0
6	Midwestern Pipeline ¹	Mcf	0	0	0
7	Total Pipeline Supply	Mcf	0	0	0
8	Total Other Suppliers	Mcf	450,559	754,566	1,935,681
9	Off System Storage				
10	Texas Gas Transmission	Mcf	0	0	0
11	Tennessee Gas Pipeline	Mcf	0	0	0
12	System Storage				
13	Withdrawals	Mcf	766,411	1,706,004	1,685,460
14	Injections	Mcf	(2,305)	(14,887)	(15,679)
15	Producers	Mcf	8,664	52,791	20,178
16	Third Party Reimbursements	Mcf	(28)	(396)	0
17	Pipeline Imbalances cashed out	Mcf	0	0	0
18	System Imbalances ²	Mcf	223,340	1,484,727	978,965
19	Total Supply	Mcf	1,446,641	3,982,805	4,604,605
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	Total Purchases	Mcf	1,446,641	3,982,805	4,604,605

¹ Includes settlement of historical imbalances and prepaid items.

² Includes Texas Gas No-Notice Service volumes and monthly imbalances related to transportation customer activities.

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended January 2011
Case No. 2011-00000

Line No.	Description	GL Unit	Dec-10	Jan-11	Feb-11
			(a)	(b)	(c)
			Month		
			November-10	December-10	January-11
1	Supply Cost				
2	Pipelines:				
3	Texas Gas Transmission ¹	\$	1,579,579	1,701,955	1,714,391
4	Tennessee Gas Pipeline ¹	\$	325,763	340,755	366,405
5	Trunkline Gas Company ¹	\$	30,141	29,760	31,608
6	Midwestern Pipeline ¹	\$	0	0	0
7	Total Pipeline Supply	\$	1,935,484	2,072,470	2,112,404
8	Total Other Suppliers	\$	1,248,007	3,043,599	8,330,460
9	Hedging Settlements	\$	507,872	708,947	1,208,946
10	Off System Storage				
11	Texas Gas Transmission	\$	0	0	0
12	Tennessee Gas Pipeline	\$	0	0	0
13	WKG Storage	\$	122,500	122,500	122,500
14	System Storage				
15	Withdrawals	\$	4,193,411	7,086,530	7,006,491
16	Injections	\$	(8,055)	(63,271)	(69,492)
17	Producers	\$	30,169	195,799	85,454
18	Third Party Reimbursements	\$	(1,025)	(3,042)	(1,443)
19	Pipeline Imbalances cashed out	\$	0	0	0
20	System Imbalances ²	\$	969,806	6,631,373	3,258,959
21	Sub-Total	\$	8,998,168	19,794,906	22,054,279
22	Pipeline Refund + Interest				
23	Change in Unbilled	\$			
24	Company Use	\$	0	0	0
25	Recovered thru Transportation	\$	0	0	0
26	Total Recoverable Gas Cost	\$	8,998,168	19,794,906	22,054,279

¹ Includes demand charges, cost of settlement of historical imbalances and prepaid items.

² Includes Texas Gas No-Notice Service volumes and monthly imbalances related to transportation customer activities.

Atmos Energy Corporation

Recovery from Correction Factors (CF)
For the Three Months Ended January 2011
Case No. 2011-00000

Line No.	Month	Type of Sales	(a) Mcf Sold	(b) CF Rate	(c) CF Amounts	(d) RF Rate	(e) RF Amounts	(f) PBR Rate	(g) PBRRF Amounts	(h) GCA Rate	(i) GCA Recovery Amounts	(j) Total Recoveries
1	November-10	G-1 Sales	991,253.4	(\$1.2939)	(\$1,282,582.77)	(\$0.0169)	(\$16,752.18)	0.1298	\$128,664.69	\$5.8522	\$5,801,013.15	\$4,630,342.89
2		G-2 Sales	21,506.8	(1.2939)	(27,827.69)	(\$0.0169)	(363.47)	0.1298	2,791.59	\$4.8805	104,964.08	\$79,564.51
6		Sub Total	1,012,760.2		(\$1,310,410.46)		(\$17,115.65)		\$131,456.28		\$5,905,977.23	\$4,709,907.40
7		Timing: Cycle Billing and PPA's			72.24		(0.40)		(\$2.73)		1,530.77	\$1,599.88
8		Total	1,012,760.2		(\$1,310,338.22)		(\$17,116.05)		\$131,453.55		\$5,907,508.00	\$4,711,507.28
9												
10												
11	December-10	G-1 Sales	2,742,065.1	(\$1.2939)	(\$3,547,958.03)	(\$0.0169)	(\$46,340.90)	0.1298	\$355,920.05	\$5.8522	\$16,047,113.38	\$12,808,734.50
12		G-2 Sales	28,734.5	(1.2939)	(37,179.57)	(\$0.0169)	(485.61)	0.1298	3,729.74	\$4.8805	140,238.73	\$106,303.29
16		Sub Total	2,770,799.6		(\$3,585,137.60)		(\$46,826.51)		\$359,649.79		\$16,187,352.11	\$12,915,037.79
17		Timing: Cycle Billing and PPA's			(6.26)		(1.55)		\$0.44		(674.22)	(\$681.59)
18		Total	2,770,799.6		(\$3,585,143.86)		(\$46,828.06)		\$359,650.23		\$16,186,677.89	\$12,914,356.20
19												
20												
21	January-11	G-1 Sales	3,894,926.7	(\$1.2939)	(\$5,039,645.66)	(\$0.0169)	(\$65,824.26)	0.1298	\$505,561.49	\$5.8522	\$22,793,890.03	\$18,193,981.60
22		G-2 Sales	21,911.4	(1.2939)	(28,351.16)	(\$0.0169)	(370.30)	0.1298	2,844.10	\$4.8805	106,938.59	\$81,061.23
26		Sub Total	3,916,838.1		(\$5,067,996.82)		(\$66,194.56)		\$508,405.59		\$22,900,828.62	\$18,275,042.83
27		Timing: Cycle Billing and PPA's			(2.54)		(0.03)		(\$0.17)		(7,137.38)	(\$7,140.12)
28		Total	3,916,838.1		(\$5,067,999.36)		(\$66,194.59)		\$508,405.42		\$22,893,691.24	\$18,267,902.71
29												
30		Total Recovery from Correction Factor (CF)			(\$9,963,481.44)							
31		Total Amount Refunded through the Refund Factor (RF)					(\$130,138.70)					
32		Total Recovery from Performance Based Rate Recovery Factor (PBRF)							\$999,509.20			
33		Total Recoveries from Expected Gas Cost (EGC) Factor										
34		Total Recoveries from Gas Cost Adjustment Factor (GCA)										
35		Total Recoveries from Gas Cost Adjustment Factor (GCA)										
36												
37												
38												
39												

NOTE: The cycle billing is a result of customers being billed by the meter read date. The prior period adjustments (PPA's) consist of billing revisions/adjustments.

Description	November, 2010		December, 2010		January, 2011	
	MCF	Cost	MCF	Cost	MCF	Cost
1 Texas Gas Pipeline Area						
2 LG&E Natural						
3 Texaco Gas Marketing						
4 CMS						
5 WESCO						
6 Southern Energy Company						
7 Union Pacific Fuels						
8 Atmos Energy Marketing, LLC						
9 Engage						
10 ERI						
11 Prepaid						
12 Reservation						
13 Hedging Costs - All Zones						
14						
15 Total	290,478	\$724,335.73	504,582	\$1,845,172.65	1,490,460	\$6,362,098.25
16						
17						
18 Tennessee Gas Pipeline Area						
19 Atmos Energy Marketing, LLC						
20 Union Pacific Fuels						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 Total	70,856	\$224,325.39	160,388	\$680,962.52	321,779	\$1,441,292.94
27						
28						
29 Trunkline Gas Company						
30 Atmos Energy Marketing, LLC						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 Total	89,225	\$299,345.91	89,596	\$517,464.07	123,442	\$527,068.68
37						
38						
39 Midwestern Pipeline						
40 Atmos Energy Marketing, LLC						
41 LG&E Natural						
42 Anadarko						
43 Prepaid						
44 Reservation						
45 Fuel Adjustment						
46						
47 Total	0	\$0.00	0	\$0.00	0	\$0.00
48						
49						
50 All Zones						
51 Total	450,559	\$1,248,007.03	754,566	\$3,043,599.24	1,935,681	\$8,330,459.87
52						
53						
54						

**** Detail of Volumes and Prices Has Been Filed Under Petition for Confidentiality ****

Atmos Energy Corporation
Kentucky/Mid-States Division
Kentucky Service Area
Correction to October 2010 Recoveries Detail

Exhibit D Addendum

Process Machinery, an Industrial customer (Customer 53869; Premise 92845), had a metering problem that caused Banner, the company's billing system, to produce a bill for negative consumption of 299,421 Mcf. The bill created a GCA credit of -\$1,595,644.45 on November 1, 2010 which was the EOM (end of month) cycle for October, 2010 billings. Our customer service group did not let the bill go out but issued a "Cancel / Rebill" which adjusts off the erroneous amounts and re-calculates the new correct amount. In this case, the Cancel / Rebill occurred on November 2, 2010 which was Cycle 1 for November, 2010 billings.

When the data flowed from Banner to the company's General Ledger (GL), the timing of that activity caused October GCA billings to be under-stated by \$1.6M and November GCA billings to be over-stated by that amount. Accounting booked a reversing accrual for this so that the GL would accurately reflect the proper recoveries.

For Industrial customers, the company accounts for Gas Cost Recoveries in the following accounts:

<u>Account</u>	<u>Description</u>	<u>DR/CR</u>
4812.311	Industrial Revenue - Banner	CR
1420.1092	Customer Accounts Receivable	DR
8053.0478	PGA for Industrial	DR
1910.1409	Unrecovered Purchased Gas Cost - Recoveries	CR
1910.1409	Unrecovered Purchased Gas Cost - PBR Recoveries	CR
1910.2731	Unrecovered Purchased Gas Cost - Pipeline Refunds	DR

When Accounting booked the reversing accrual, they *should* have booked it as:

<u>DR/CR</u>	<u>Account</u>	<u>Mcf</u>	<u>Rate</u>	<u>Amount</u>
CR	1910.14088	299,421	\$6.6338	\$1,986,299.03
DR	1910.14088	299,421	(1.4210)	(\$425,477.24)
CR	1910.14087	299,421	(0.0135)	(\$4,042.18)
DR	1910.27314	299,421	0.1298	\$38,864.85
DR	8053.04775	299,421	\$5.3291	\$1,595,644.45

Accounting booked the whole Credit to 1910.14088 as:

<u>DR/CR</u>	<u>Account</u>	<u>Amount</u>
CR	1910.14088	\$1,595,644.45
DR	8053.04775	\$1,595,644.45

The \$35k that should have been recorded in Accounts 1910.14087 and 1910.27314, were recorded in 1910.14088 which is the account balance that is reported on Exhibit D. In the original Feb-11 GCA filing, the analyst had an adjustment under "Timing: Cycle Billing and PGAs" (Exhibit D, Page 4 of 6, Line 27, Column (i) for \$34,767.83). That bulk of that adjustment was the result of Accounting accruing ALL of the amount to 1910.14088 instead of the other two deferred accounts.

Since it is a reversing accrual, it would be a wash over the two production months of October, and November, 2010. But since we filed the GCA filing to show recoveries through October, technically, the filed balance included the erroneous \$35k.

Line No.	Amounts Reported:				AMOUNT
1	Tennessee Gas Pipeline PCB/HSL Refund, Docket Nos. RP91-203 & RP92-132				\$ 121,920.98
2	Less: amount related to specific end users				0.00
3	Amount to flow-through				<u>\$ 121,920.98</u>
4					
5	Average of the 3-Month Commercial Paper Rates for the immediately				0.00%
6	preceding 12-month period less 1/2 of 1% to cover the costs of refunding.				
7					
8					
9	Allocation	(1)	(2)	(3)	
10		Demand	Commodity	Total	
11	Balance to be Refunded	\$0	\$ 121,921	\$121,921	
12		0	0	0	
13					
14	Total (w/o interest)	0	121,921	121,921	
15	Interest (Line 14 x Line 5)	0	0	0	
16	Total	<u>\$0</u>	<u>\$121,921</u>	<u>\$121,921</u>	
17					
18	Refund Calculation				
19					
20	Demand Allocator - All				
21	(See Exh. B, p. 8, line 12)	0.1804			
22	Demand Allocator - Firm				
23	(1 - Demand Allocator - All)	0.8196			
24	Firm Volumes (normalized)				
25	(See Exh. B, p. 6, col. 3, line 28)	17,263,240			
26	All Volumes (excluding Transportation)				
27	(See Exh. B, p. 6, col. 2, line 28)	17,434,480			
28					
29	Demand Factor - All	\$0	\$0.0000 / MCF		
30	Demand Factor - Firm	\$0	\$0.0000 / MCF		
31	Commodity Factor	\$121,921	\$ 0.0070 / MCF		
32	Total Demand Firm Factor				
33	(Col. 2, lines 29 - 30)		\$0.0000 / MCF		
34	Total Demand Interruptible Factor				
35	(Col. 2, line 29)		\$0.0000 / MCF		
36	Total Firm Sales Factor				
37	(Col. 2, line 31 + col. 1, line 33)		\$ 0.0070 / MCF		
38	Total Interruptible Sales Factor				
39	(Col. 2, line 31 + col. 1, line 35)		\$ 0.0070 / MCF		

**COMMONWEALTH OF KENTUCKY
BEFORE THE
KENTUCKY PUBLIC SERVICE COMMISSION**

RECEIVED

In the Matter of:

MAR 30 2011

**GAS COST ADJUSTMENT)
FILING OF)
ATMOS ENERGY CORPORATION)**

**CASE NO.
2011-00000
00114**

**PUBLIC SERVICE
COMMISSION**

**PETITION FOR CONFIDENTIALITY OF INFORMATION
BEING FILED WITH THE KENTUCKY PUBLIC SERVICE COMMISSION**

Atmos Energy Corporation ("Atmos") respectfully petitions the Kentucky Public Service Commission ("Commission") pursuant to 807 KAR 5:001 Section 7 and all other applicable law, for confidential treatment of the information which is described below and which is attached hereto. In support of this Petition, Atmos states as follows:

1. Atmos is filing its Gas Cost Adjustment ("GCA") for the quarterly period commencing on May 1, 2011 through July 31, 2011. This GCA filing contains a change to Atmos' Correction Factor (CF) as well as information pertaining to Atmos' projected gas prices. The following two attachments contain information which requires confidential treatment.

- a. The attached Exhibit D, Page 5 of 6 contains confidential information from which the actual price being paid by Atmos for natural gas to its supplier can be determined.
- b. The attached Weighted Average Cost of Gas ("WACOG") schedule in support of Exhibit C, Page 2 of 2 contains confidential information pertaining to prices projected to be paid by Atmos for purchase contracts.

2. Information of the type described above has previously been filed by Atmos with the Commission under petitions for confidentiality. The Commission has consistently granted confidential protection to that type of information in each of the prior GCA filings in KPSC Case No. 1999-070. The information contained in the attached WACOG schedule has also been filed with the Commission under a Petition for Confidentiality in Case No. 97-513.

3. All of the information sought to be protected herein as confidential, if publicly disclosed, would have serious adverse consequences to Atmos and its customers. Public disclosure of this information would impose an unfair commercial disadvantage on Atmos. Atmos has successfully negotiated an extremely advantageous gas supply contract that is very beneficial to Atmos and its ratepayers. Detailed information concerning that contract, including commodity costs, demand and transportation charges, reservations fees, etc. on specifically identified pipelines, if made available to Atmos' competitors, (including specifically non-regulated gas marketers), would clearly put Atmos to an unfair commercial disadvantage. Those competitors for gas supply would be able to gain information that is otherwise confidential about Atmos' gas purchases and transportation costs and strategies. The Commission has accordingly granted confidential protection to such information.

4. Likewise, the information contained in the WACOG schedule in support of Exhibit C, Page 2 of 2, also constitutes sensitive, proprietary information which if publicly disclosed would put Atmos to an unfair commercial disadvantage in future negotiations.

5. Atmos would not, as a matter of company policy, disclose any of the information for which confidential protection is sought herein to any person or entity, except as required by law or pursuant to a court order or subpoena. Atmos' internal practices and policies are directed towards non-disclosure of the attached information. In fact, the information contained in the

attached report is not disclosed to any personnel of Atmos except those who need to know in order to discharge their responsibility. Atmos has never disclosed such information publicly. This information is not customarily disclosed to the public and is generally recognized as confidential and proprietary in the industry.

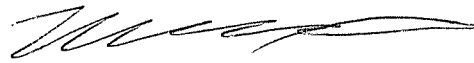
6. There is no significant interest in public disclosure of the attached information. Any public interest in favor of disclosure of the information is out weighed by the competitive interest in keeping the information confidential.

7. The attached information is also entitled to confidential treatment because it constitutes a trade secret under the two prong test of KRS 265.880: (a) the economic value of the information as derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, (b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. The economic value of the information is derived by Atmos maintaining the confidentiality of the information since competitors and entities with whom Atmos transacts business could obtain economic value by its disclosure.

8. Pursuant to 807 KAR 5:001 Section 7(3) temporary confidentiality of the attached information should be maintained until the Commission enters an order as to this petition. Once the order regarding confidentiality has been issued, Atmos would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001 Section 7(4).

WHEREFORE, Atmos petitions the Commission to treat as confidential all of the material and information which is included in the attached one volume marked "Confidential".

Respectfully submitted this 28th day of March, 2011.



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