



March 28, 2014

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

Re: Case No. 2014-00000

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. 2013-0148. **This filing contains a Petition of Confidentiality and confidential documents.**

Please indicate receipt of this filing by stamping and dating this letter and returning a scanned copy by E-mail to Stellie.Jackson@atmosenergy.com.

If you have any questions, feel free to call me at 972-855-3077.

Sincerely,

A handwritten signature in cursive script that reads "Stellie Jackson".

Stellie S. Jackson
Rate Administration Analyst

Enclosures

RECEIVED

MAR 31 2014

PUBLIC SERVICE
COMMISSION

RECEIVED
MAR 31 2014
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. 2014-00000

NOTICE

QUARTERLY FILING

For The Period

May 1, 2014 – July 31, 2014

Attorney for Applicant

Mark R. Hutchinson
611 Frederica Street
Owensboro, Kentucky 42301

March 28, 2014

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

Laura Brevard
Manager, Rate Administration
Atmos Energy Corporation
5430 LBJ Freeway, Suite 700
Dallas, Texas 75240

Stellie S. Jackson
Rate Administration Analyst
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. 2013-00148**.

The Company hereby files Second Revised Sheet No. 4, Second Revised Sheet No. 5 and Second Revised Sheet No. 6 to its PSC No. 2, Rates, Rules and Regulations for Furnishing Natural Gas to become effective May 1, 2014.

The Gas Cost Adjustment (GCA) for firm sales service is \$7.0523 per Mcf and \$5.7671 per Mcf for interruptible sales service. The supporting calculations for the Second 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. 2013-00484, 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, 2014 through July 31, 2014, as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Commodity Gas Cost will be approximately \$6.2694 per Mcf for the quarter of May 1, 2014 through July 31, 2014, as compared to \$5.6376 per Mcf used for the period of February 1, 2014 through April 30, 2014. The G-2 Expected Commodity Gas Cost will be approximately \$4.9842 for the quarter of May 1, 2014

through July 31, 2014 as compared to \$4.3479 for the period of February 1, 2014 through April 30, 2014.

3. The Company's notice sets out a new Correction Factor of \$0.5893 per Mcf which will remain in effect until at least July 31, 2014. The new Correction factor includes the over-refunded amount of Pipeline Refunds since all pipeline refunds have, in total, been refunded to our customers.

TGP PCB/HSL Refund, Docket Nos. RP91-203 & RP92-132	1,084,799.69
TGP Rate Case Refund, Docket No. RP11-1566	318,516.39
Interest	3,233.26
<hr/>	
Total Refund Obligation	1,406,549.34
Amount Refunded to Customers as of January 31, 2014	2,056,492.83
<hr/>	
Over-Refunded Amount	649,943.49
Over-Refunded Amount Included in 2013-00484 Correction Factor	648,771.90
<hr/>	
Over-Refunded Amount to be Recovered	<u>1,171.59</u>

4. The Company's notice also sets out a new Refund Factor of (\$0.0000) per Mcf which will remain in effect until at least July 31, 2014. The Company has refunded the original obligation to our customers for all pipeline refunds and therefore requests that the Refund Factor be set to zero.

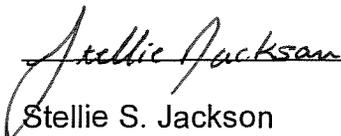
The GCA tariff as approved in Case No. 92-558 provides for a Correction Factor (CF) which compensates for the difference between the expected gas cost and the actual gas cost for prior periods. A revision to the GCA tariff effective December 1, 2001, Filing No. T62-1253, provides that the Correction Factor be filed on a quarterly basis. In Case No. 2013-00148, effective January 24, 2014, 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, 2014 (February, 2014 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 16 from the Rate Case filing (Case No. 2013-00148) 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 Second Revised Sheet No. 5; and Second 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, 2014.

DATED at Dallas, Texas this 28th Day of March, 2014.

ATMOS ENERGY CORPORATION

By:  _____
Stellie S. Jackson
Rate Administration Analyst
Atmos Energy Corporation

ATMOS ENERGY CORPORATION
 NAME OF UTILITY

Current Rate Summary
Case No. 2014-00000

Firm Service

Base Charge:
 Residential (G-1) - \$16.00 per meter per month
 Non-Residential (G-1) - 40.00 per meter per month
 Transportation (T-4) - 350.00 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	@	8.6843 per Mcf	@	1.6320 per Mcf	(1, -)
Next	14,700 ¹ Mcf	@	7.9323 per Mcf	@	0.8800 per Mcf	(1, -)
Over	15,000 Mcf	@	7.6723 per Mcf	@	0.6200 per Mcf	(1, -)

Interruptible Service

Base Charge - \$350.00 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	@	6.5591 per Mcf	@	0.7920 per Mcf	(1, -)
Over	15,000 Mcf	@	6.2981 per Mcf	@	0.5310 per Mcf	(1, -)

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.

DATE OF ISSUE March 28, 2014
 MONTH / DATE / YEAR

DATE EFFECTIVE May 1, 2014
 MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
 SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO 2014-00000 DATED N/A

All rates in this tariff are subject to change and/or refund on issuance of the Commission's Final Order in Case No. 2013-00148.

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Gas Cost Adjustments

Case No. 2014-00000

Applicable

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)	6.2694	4.9842	(I, I)
CF (Correction Factor)	0.5893	0.5893	(I, I)
RF (Refund Adjustment)	0.0000	0.0000	(-, -)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1936</u>	<u>0.1936</u>	(R, R)
GCA (Gas Cost Adjustment)	<u><u>\$7.0523</u></u>	<u><u>\$5.7671</u></u>	(I, I)

DATE OF ISSUE March 28, 2014
MONTH / DATE / YEAR

DATE EFFECTIVE May 1, 2014
MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2014-00000 DATED N/A

All rates in this tariff are subject to change and/or refund on issuance of the Commission's Final Order in Case No. 2013-00148.

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

SECOND REVISED SHEET NO. 6

CANCELLING

FIRST REVISED SHEET NO. 6

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Transportation

Case No. 2014-00000

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

System Lost and Unaccounted gas percentage: 2.32%

				<u>Simple Margin</u>		<u>Non- Commodity</u>		<u>Gross Margin</u>		
Transportation Service ¹										
Firm Service (T-4)										
First	300	Mcf	@	\$1.6320 +		\$0.0000 =		\$1.6320	per Mcf	(-)
Next	14,700	Mcf	@	0.8800 +		0.0000 =		0.8800	per Mcf	(-)
All over	15,000	Mcf	@	0.6200 +		0.0000 =		0.6200	per Mcf	(-)
Interruptible Service (T-3)										
First	15,000	Mcf	@	\$0.7920 +		\$0.0000 =		\$0.7920	per Mcf	(-)
All over	15,000	Mcf	@	0.5310 +		0.0000 =		0.5310	per Mcf	(-)

¹ Excludes standby sales service.

DATE OF ISSUE March 28, 2014
MONTH / DATE / YEAR

DATE EFFECTIVE May 1, 2014
MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2014-00000 DATED N/A

All rates in this tariff are subject to change and/or refund on issuance of the Commission's Final Order in Case No. 2013-00148.

Line No.	Description	Case No.		Difference
		(a) 2013-00484 \$/Mcf	(b) 2014-00000 \$/Mcf	
1	<u>G - 1</u>			
2				
3	<u>Distribution Charge (per Case No. 2013-00148)</u>			
4	First 300 Mcf	1.6320	1.6320	0.0000
5	Next 14,700 Mcf	0.8800	0.8800	0.0000
6	Over 15,000 Mcf	0.6200	0.6200	0.0000
7				
8	<u>Gas Cost Adjustment Components</u>			
9	EGC (Expected Gas Cost):			
10	Commodity	4.1254	4.7625	0.6371
11	Demand	1.5122	1.5069	(0.0053)
12	Total EGC	5.6376	6.2694	0.6318
13	CF (Correction Factor)	0.2770	0.5893	0.3123
14	RF (Refund Adjustment)	0.0000	0.0000	0.0000
15	PBRRF (Performance Based Rate Recovery Factor)	0.1936	0.1936	(0.0000)
16	GCA (Gas Cost Adjustment)	6.1082	7.0523	0.9441
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	7.7402	8.6843	0.9441
20	Next 14,700 Mcf	6.9882	7.9323	0.9441
21	Over 15,000 Mcf	6.7282	7.6723	0.9441
22				
23				
24	<u>G - 2</u>			
25				
26	<u>Distribution Charge (per Case No. 2013-00148)</u>			
27	First 15,000 Mcf	0.7920	0.7920	0.0000
28	Over 15,000 Mcf	0.5310	0.5310	0.0000
29				
30	<u>Gas Cost Adjustment Components</u>			
31	EGC (Expected Gas Cost):			
32	Commodity	4.1254	4.7625	0.6371
33	Demand	0.2225	0.2217	(0.0008)
34	Total EGC	4.3479	4.9842	0.6363
35	CF (Correction Factor)	0.2770	0.5893	0.3123
36	RF (Refund Adjustment)	0.0000	0.0000	0.0000
37	PBRRF (Performance Based Rate Recovery Factor)	0.1936	0.1936	(0.0000)
38	GCA (Gas Cost Adjustment)	4.8185	5.7671	0.9486
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	5.6105	6.5591	0.9486
42	Over 14,700 Mcf	5.3495	6.2981	0.9486
43				
44				
45	<u>Refund Factor (RF)</u>			
47		Effective		
48		Date	RF	
49				
50	1 -	2013-00246	8/1/2013	0.0000
51	2 -	2013-00357	11/1/2013	0.0000
52	3 -	2013-00484	2/1/2014	0.0000
53	4 -	2014-00000	5/1/2014	0.0000
54				
55	Total Refund Factor (RF)		\$0.0000	

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2013-00484	2014-00000	
		\$/Mcf	\$/Mcf	\$/Mcf
1	<u>T -4 Transportation Service / Firm Service (High Priority)</u>			
2				
3	<u>Simple Margin / Distribution Charge (per Case No. 2013-00148)</u>			
4	First 300 Mcf	1.6320	1.6320	0.0000
5	Next 14,700 Mcf	0.8800	0.8800	0.0000
6	Over 15,000 Mcf	0.6200	0.6200	0.0000
7				
8				
9	<u>T - 3 / Interruptible Service (Low Priority)</u>			
10				
11	<u>Simple Margin / Distribution Charge (per Case No. 2013-00148)</u>			
12	First 15,000 Mcf	0.7920	0.7920	0.0000
13	Over 15,000 Mcf	0.5310	0.5310	0.0000
14				

Line No.	Description	(a) Tariff Sheet No.	(b) Annual Units MMbtu	(c) Rate \$/MMbtu	(d) (e) Non-Commodity	
					Total \$	Demand \$
1	<u>SL to Zone 2</u>					
2	NNS Contract #	29760	12,617,673			
3	Base Rate	Section 4.4 - NNS		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	<u>SL to Zone 3</u>					
8	NNS Contract #	29762	27,480,375			
9	Base Rate	Section 4.4 - NNS		0.3543	9,736,297	9,736,297
10						
11	FT Contract #	29759	4,927,500			
12	Base Rate	Section 4.1 - FT		0.2939	1,448,192	1,448,192
13						
14	Total SL to Zone 3		<u>32,407,875</u>		<u>11,184,489</u>	<u>11,184,489</u>
15						
16	<u>Zone 1 to Zone 3</u>					
17	FT Contract #	29761	1,093,740			
18	Base Rate	Section 4.1 - FT		0.2616	286,122	286,122
19						
20	Total Zone 1 to Zone 3		<u>1,093,740</u>		<u>286,122</u>	<u>286,122</u>
21						
22	<u>SL to Zone 4</u>					
23	NNS Contract #	29763	3,320,769			
24	Base Rate	Section 4.4 - NNS		0.4190	1,391,402	1,391,402
25						
26	FT Contract #	29765	1,277,500			
27	Base Rate	Section 4.1 - FT		0.3670	468,843	468,843
28						
29	FT Contract #	31097	547,500			
30	Base Rate	Section 4.1 - FT		0.3670	200,933	200,933
31						
32	Total SL to Zone 4		<u>5,145,769</u>		<u>2,061,178</u>	<u>2,061,178</u>
33						
34	<u>Zone 2 to Zone 4</u>					
35	FT Contract #	32799	2,309,720			
36	Base Rate	Section 4.1 - FT		0.2780	642,102	642,102
37						
38	Total Zone 2 to Zone 4		<u>2,309,720</u>		<u>642,102</u>	<u>642,102</u>
39						
40	Total SL to Zone 2		12,617,673		3,896,337	3,896,337
41	Total SL to Zone 3		32,407,875		11,184,489	11,184,489
42	Total Zone 1 to Zone 3		1,093,740		286,122	286,122
43	Total SL to Zone 4		5,145,769		2,061,178	2,061,178
44	Total Zone 2 to Zone 4		2,309,720		642,102	642,102
45						
46	Total Texas Gas		<u>53,574,777</u>		<u>18,070,228</u>	<u>18,070,228</u>
47						
48						
49	Total Texas Gas Area Non-Commodity				<u>18,070,228</u>	<u>18,070,228</u>

Line No.	Description	(a)	(b)	(c)	(d) (e) Non-Commodity	
		Tariff Sheet No.	Annual Units MMbtu	Rate \$/MMbtu	Total \$	Demand \$
1	0 to Zone 2					
2	FT-G Contract # 2546		145,000			
3	Base Rate	23		16.0575	2,328,338	2,328,338
4						
5	FT-A Contract # 95033		144,000			
6	Base Rate	14		16.0575	2,312,280	2,312,280
7						
8	Total Zone 0 to 2		<u>289,000</u>		<u>4,640,618</u>	<u>4,640,618</u>
9						
10	Gas Storage					
11	Production Area:					
12	Demand	61	34,968	2.8100	98,260	98,260
13	Space Charge	61	4,916,148	0.0286	140,602	140,602
14	Market Area:					
15	Demand	61	237,408	1.5400	365,608	365,608
16	Space Charge	61	<u>10,846,308</u>	0.0211	<u>228,857</u>	<u>228,857</u>
17	Total Storage		<u>16,034,832</u>		<u>833,327</u>	<u>833,327</u>
18						
19	Total Tennessee Gas Area FT-G Non-Commodity				<u>5,473,945</u>	<u>5,473,945</u>

Line No.	Description	(a) Tariff Sheet No.	(b)	(c)	(d)	(e)	(f)	
								Purchases
					Mcf	MMbtu	\$/MMbtu	\$
1	<u>No Notice Service</u>				2,756,104			
2	Indexed Gas Cost					4.3480	11,983,540	
3	Commodity (Zone 3)	Section 4.4 - NNS				0.0490	135,049	
4	Fuel and Loss Retention @	Section 4.18.1	2.71%			0.1211	333,764	
5						4.5181	12,452,353	
6								
7	<u>Firm Transportation</u>				2,254,994			
8	Indexed Gas Cost					4.3480	9,804,714	
9	Base (Weighted on MDQs)					0.0442	99,671	
10	ACA	Section 4.1 - FT				0.0012	2,706	
11	Fuel and Loss Retention @	Section 4.18.1	2.71%			0.1211	273,080	
12						4.5145	10,180,171	
13	<u>No Notice Storage</u>							
14	Net (Injections)/Withdrawals							
15	Withdrawals				0	3.9130	0	
16	Injections				(1,493,724)	4.3480	(6,494,712)	
17	Commodity (Zone 3)	Section 4.4 - NNS				0.0490	(73,192)	
18	Fuel and Loss Retention @	Section 4.18.1	2.71%			0.1211	(180,890)	
19					(1,493,724)	4.5181	(6,748,794)	
20								
21								
22	Total Purchases in Texas Area				3,517,374	4.5158	15,883,730	
23								
24								
25	Used to allocate transportation non-commodity							
26								
27					Annualized		Commodity	
28					MDQs in		Charge	
29	<u>Texas Gas</u>				MMbtu	Allocation	\$/MMbtu	
30	SL to Zone 2	Section 4.1 - FT			12,617,673	23.55%	\$ 0.0399	
31	SL to Zone 3	Section 4.1 - FT			32,407,875	60.49%	\$ 0.0445	
32	1 to Zone 3	Section 4.1 - FT			1,093,740	2.04%	\$ 0.0422	
33	SL to Zone 4	Section 4.1 - FT			5,145,769	9.60%	\$ 0.0528	
34	2 to Zone 4	Section 4.1 - FT			2,309,720	4.31%	\$ 0.0446	
35	Total				53,574,777	100.0%	\$ 0.0442	
36								
37	<u>Tennessee Gas</u>							
38	0 to Zone 2	24			289,000	100.00%	\$ 0.0177	
39	1 to Zone 2	24			0	0.00%	\$ -	
40	Total				289,000	100.00%	\$ 0.0177	

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

Line No.	Description	(a) Tariff Sheet No.	(b)	(c) Purchases		(d)	(e)	(f)
				Mcf	MMbtu	\$/MMbtu	Total \$	
1	<u>FT-A and FT-G</u>				690,218			
2	Indexed Gas Cost					4.3480	3,001,068	
3	Base Commodity (Weighted on MDQs)					0.0177	12,217	
4	ACA	24				0.0012	828	
5	Fuel and Loss Retention	32	2.05%			0.0910	62,810	
6								
7								
8	<u>FT-GS</u>				0			
9	Indexed Gas Cost					4.3480	0	
10	Base Rate	26				0.8976	0	
11	ACA	24				0.0012	0	
12	Fuel and Loss Retention	32	2.05%			0.0910	0	
13								
14						5.3378	0	
15	<u>Gas Storage</u>							
16	FT-A & FT-G Market Area Withdrawals				0	3.9130	-	
17	FT-A & FT-G Market Area Injections				(506,650)	4.3480	(2,202,914)	
18	Withdrawal Rate	61				0.0087	0	
19	Injection Rate	61				0.0087	(4,408)	
20	Fuel and Loss Retention	61	1.45%			0.0001	(51)	
21	Total				(506,650)	4.3568	(2,207,373)	
22								
23								
24								
25	Total Tennessee Gas Zones				183,568	4.7369	869,550	

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			0		
3	Indexed Gas Cost				4.3480	0
4	Base Commodity	10			0.0051	0
5	ACA	10			0.0012	0
6	Fuel and Loss Retention	10	0.85%		0.0329	0
7					<u>4.3872</u>	<u>0</u>
8						
9						

Non-Commodity

Line No.	Description	(a) Tariff Sheet No.	(b) Annual Units	(c) Rate	(d) Total	(e) Demand
			MMbtu	\$/MMbtu	\$	\$
	Injections					
10	FT-G Contract # 014573		33,750			
11	Discount Rate on MDQs			5.3776	181,494	181,494
12						
13	Total Trunkline Area Non-Commodity				<u>181,494</u>	<u>181,494</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	\$18,070,228			
3	Midwestern	0			
4	Tennessee Gas Pipeline	5,473,945			
5	Trunkline Gas Company	181,494			
6	Total	<u>\$23,725,667</u>			
7					
8		Allocated	Related	Monthly Demand Charge	
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm Interruptible
10	All	0.1488	\$3,530,379	15,925,100	0.2217 0.2217
11	Firm	0.8512	20,195,288	15,713,255	1.2852
12	Total	<u>1.0000</u>	<u>\$23,725,667</u>		<u>1.5069 0.2217</u>
13					
14			Volumetric Basis for		
15		Annualized	Monthly Demand Charge		
16		Mcf @14.65	All	Firm	
17	<u>Firm Service</u>				
18	Sales:				
19	G-1	15,713,255	15,713,255	15,713,255	1.5069
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	211,845	211,845		1.5069 0.2217
24					
25	<u>Transportation Service</u>				
26	T-3 & T-4	28,139,514			
27					
28		<u>44,064,614</u>	<u>15,925,100</u>	<u>15,713,255</u>	

Line No. Description	(a)	(b)	(c)	(d)
	Purchases Mcf	MMbtu	Rate \$/Mcf	Total \$
1 Texas Gas Area				
2 No Notice Service	2,726,117	2,756,104	4.5678	12,452,353
3 Firm Transportation	2,230,459	2,254,994	4.5642	10,180,171
4 No Notice Storage	(1,477,472)	(1,493,724)	4.5678	(6,748,794)
5 Total Texas Gas Area	3,479,104	3,517,374	4.5655	15,883,730
6				
7 Tennessee Gas Area				
8 FT-A and FT-G	652,442	690,218	4.7160	3,076,923
9 FT-GS	0	0	0.0000	0
10 Gas Storage				
11 Injections	(478,921)	(506,650)	4.6089	(2,207,322)
12 Withdrawals	0	0	0.0000	(51)
13	173,521	183,568	5.0112	869,550
14 Trunkline Gas Area				
15 Firm Transportation	0	0	0.0000	0
16				
17 Company Owned Storage				
18 Injections	(2,114,896)	(2,138,160)	4.3480	(9,555,311)
19 Withdrawals	0	0		0
20 Net WKG Storage	(2,114,896)	(2,138,160)	4.5181	(9,555,311)
21				
22				
23 Local Production	146,416	147,880	4.3480	636,617
24				
25				
26				
27 Total Commodity Purchases	1,684,145	1,710,662	4.6520	7,834,586
28				
29 Lost & Unaccounted for @	39,072	39,687		
30				
31 Total Deliveries	1,645,073	1,670,975	4.7625	7,834,586
32				
33				
34				
35 Total Expected Commodity Cost	1,645,073	1,670,975	4.7625	7,834,586
36				
37				

38 Note: Column (c) is calculated by dividing column (d) by column (a)
 39

Line No.	Description	MCF
	<u>Annualized Volumes Subject to Demand Charges</u>	
1	Sales Volume	15,925,100
2	Transportation	0
3	Total Mcf Billed Demand Charges	<u>15,925,100</u>
4	Divided by: Days/Year	365
5	Average Daily Sales and Transport Volumes	<u>43,630</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>293,200</u> Mcf/Peak Day
10		
11		
12	New Load Factor (line 5 / line 9)	0.1488

Atmos Energy Corporation
Basis for Indexed Gas Cost
For the Quarter ending April 30, 2014

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 2014 through July 2014 during the period March 10 through March 21, 2014.

		May-14 <u>(\$/MMBTU)</u>	Jun-14 <u>(\$/MMBTU)</u>	Jul-14 <u>(\$/MMBTU)</u>
Monday	03/10/14	4.576	4.601	4.636
Tuesday	03/11/14	4.544	4.567	4.602
Wednesday	03/12/14	4.441	4.470	4.508
Thursday	03/13/14	4.355	4.384	4.424
Friday	03/14/14	4.403	4.433	4.473
Monday	03/17/14	4.492	4.519	4.554
Tuesday	03/18/14	4.424	4.454	4.492
Wednesday	03/19/14	4.458	4.488	4.526
Thursday	03/20/14	4.349	4.380	4.418
Friday	03/21/14	4.297	4.329	4.367
Average		<u>\$4.434</u>	<u>\$4.463</u>	<u>\$4.500</u>

- B. The Company believes prices are decreasing and prices for the quarter ending July 31, 2014 will settle at \$4.348 per MMBTU (based on the average of the past ten 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 April 30, 2014

	<u>May-14</u>			<u>June-14</u>			<u>July-14</u>			<u>Total</u>		
	<u>Volumes</u>	<u>Rate</u>	<u>Value</u>									
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-13	2,198,342	\$10,739,587.53	\$7,994,477.10	\$2,745,110.43	\$0.00	\$2,745,110.43
2							
3	December-13	3,194,283	\$15,136,199.92	\$14,898,124.64	\$238,075.28	\$0.00	\$238,075.28
4							
5	January-14	4,714,210	\$22,321,257.69	\$20,856,185.08	\$1,465,072.61	\$0.00	\$1,465,072.61
6							
7	Total Gas Cost						
8	Under/(Over) Recovery		<u>\$48,197,045.14</u>	<u>\$43,748,786.82</u>	<u>\$4,448,258.32</u>	<u>\$0.00</u>	<u>\$4,448,258.32</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$763,384.45</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through October 2013 (November 2013 GL)					4,021,549.72	
14	Total Gas Cost Under/(Over) Recovery for the three months ended January 2014					4,448,258.32	
15	Recovery from outstanding Correction Factor (CF)					522,724.24	
16	Over-Refunded Amount of Pipeline Refunds					1,171.59	
17	(Over)/Under Recovered Gas Cost through January 2014 (February 2014 GL) (a)					<u>\$8,993,703.87</u>	
18	Divided By: Total Expected Customer Sales (b)					15,925,100	Mcf
19							
20	Correction Factor - Part 1					<u>\$0.5648</u>	/ Mcf
21							
22	<u>Correction Factor - Part 2</u>						
23	Net Uncollectible Gas Cost through February 2014 (c)					390,400.78	
24	Divided By: Total Expected Customer Sales (b)					15,925,100	
25							
26	Correction Factor - Part 2					<u>\$0.0245</u>	/ Mcf
27							
28	<u>Correction Factor - Total (CF)</u>						
29	Total Deferred Balance through January 2014 (February 2014 GL) including Net Uncol Gas Cost					<u>\$9,384,104.65</u>	
30	Divided By: Total Expected Customer Sales (b)					15,925,100	
31							
32	Correction Factor - Total (CF)					<u><u>\$0.5893</u></u>	/ Mcf
33							

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended January 2014
2014-00000

Line No.	Description	GL Unit	December-13	January-14	February-14
			(a)	(b)	(c)
			Month		
			November-13	December-13	January-14
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	831,589	1,302,491	1,820,301
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	659,726	1,280,474	1,667,874
14	Injections	Mcf	(7,311)	(25,633)	(5,780)
15	Producers	Mcf	33,394	28,316	5,648
16	Third Party Reimbursements	Mcf	(41)	(1)	0
17	Pipeline Imbalances cashed out	Mcf			
18	System Imbalances ²	Mcf	680,985	608,636	1,226,167
19	Total Supply	Mcf	2,198,342	3,194,283	4,714,210
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	Total Purchases	Mcf	2,198,342	3,194,283	4,714,210

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 2014
2014-00000

Line No.	Description	GL Unit	December-13	January-14	February-14
			(a) November-13	(b) Month December-13	(c) January-14
1	Supply Cost				
2	Pipelines:				
3	Texas Gas Transmission ¹	\$	1,691,632	1,774,726	1,829,743
4	Tennessee Gas Pipeline ¹	\$	476,871	487,841	488,083
5	Trunkline Gas Company ¹	\$	26,622	27,500	27,491
6	Twin Eagle Resource Management	\$	4,815	7,829	10,831
7	Midwestern Pipeline ¹	\$			
8	Total Pipeline Supply	\$	<u>2,199,940</u>	<u>2,297,896</u>	<u>2,356,147.64</u>
9	Total Other Suppliers	\$	2,792,288	5,002,794	8,294,755
10	Hedging Settlements	\$	86,195	132,148	(30,136)
11	Off System Storage				
12	Texas Gas Transmission	\$			
13	Tennessee Gas Pipeline	\$			
14	WKG Storage	\$	122,500	122,500	122,500
15	System Storage				
16	Withdrawals	\$	2,459,591	4,714,847	6,163,717
17	Injections	\$	(26,451)	(97,123)	(28,512)
18	Producers	\$	107,057	107,468	24,379
19	Third Party Reimbursements	\$	(3,208)	(4)	(7,140)
20	Pipeline Imbalances cashed out	\$			
21	System Imbalances ²	\$	<u>3,001,675</u>	<u>2,855,673</u>	<u>5,425,547</u>
22	Sub-Total	\$	<u>10,739,588</u>	<u>15,136,200</u>	<u>22,321,258</u>
23	Pipeline Refund + Interest				
24	Change in Unbilled	\$			
25	Company Use	\$	0	0	0
26	Recovered thru Transportation	\$	0	0	0
27	Total Recoverable Gas Cost	\$	<u><u>10,739,587.53</u></u>	<u><u>15,136,199.92</u></u>	<u><u>22,321,257.69</u></u>

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.

Description	November, 2013		December, 2013		January, 2014	
	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	650,153	\$2,133,252.17	1,000,937	\$3,814,469.97	1,432,017	\$6,447,880.23
16						
17						
18 Tennessee Gas Pipeline Area						
19 Chevron Natural Gas, Inc.						
20 Twin Eagle Resource Management						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 Total	89,987	\$335,292.20	177,718	\$713,974.09	245,201	\$1,203,581.10
27						
28						
29 Trunkline Gas Company						
30 Atmos Energy Marketing, LLC						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 Total	90,041	\$318,437.15	124,057	\$475,307.78	143,066	\$643,211.91
37						
38						
39 Midwestern Pipeline						
40 Atmos Energy Marketing, LLC						
41 Midwestern Gas Transmission						
42 Anadarko						
43 Prepaid						
44 Reservation						
45 Fuel Adjustment						
46						
47 Total	1,408	\$5,306.90	(221)	(\$957.47)	17	\$81.95
48						
49						
50 ANR Pipeline						
51 Atmos Energy Marketing, LLC						
52 LG&E Natural						
53 Anadarko						
54 Prepaid						
55 Reservation						
56 Fuel Adjustment						
57						
58 Total	0	\$0.00	0	\$0.00	0	\$0.00
59						
60						
61 All Zones						
62 Total	831,589	\$2,792,288.42	1,302,491	\$5,002,794.37	1,820,301	\$8,294,755.19
63						
64						
65						

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

Atmos Energy Corporation

Net Uncollectible Gas Cost

Twelve Months Ended November, 2013

Exhibit D

Page 6 of 6

Line No.	Month	Gas Cost Written Off	Margin Written Off	Taxes & Other Written Off	Total Written Off	Gas Cost Collected	Margin Collected	Net Uncollectible Gas Cost	Cumulative Net Uncollectible Gas Cost
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Dec-12	(\$8,388.74)	(\$22,887.13)	(\$1,357.22)	(\$32,633.09)	\$14,116.34	\$14,989.80	(\$5,727.60)	(\$5,727.60)
2	Jan-13	(\$5,330.64)	(\$17,980.76)	(\$978.98)	(\$24,290.38)	\$11,135.83	\$10,855.59	(\$5,805.19)	(\$11,532.79)
3	Feb-13	(\$5,093.90)	(\$18,257.24)	(\$1,233.07)	(\$24,584.21)	\$11,336.14	\$11,478.03	(\$6,242.24)	(\$17,775.03)
4	Mar-13	(\$10,562.46)	(\$19,040.50)	(\$1,410.35)	(\$31,013.31)	\$4,076.96	\$4,879.28	\$6,485.50	(\$11,289.53)
5	Apr-13	(\$13,756.00)	(\$17,115.34)	(\$1,422.78)	(\$32,294.12)	\$4,206.45	\$5,026.09	\$9,549.55	(\$1,739.98)
6	May-13	(\$551.15)	(\$1,561.71)	(\$76.90)	(\$2,189.76)	\$7,606.84	\$25,908.27	(\$7,055.69)	(\$8,795.67)
7	Jun-13	(\$1,852.39)	(\$3,925.81)	(\$22.64)	(\$5,859.41)	\$4,818.81	\$2,325.85	(\$2,966.42)	(\$11,762.09)
8	Jul-13	(\$1,035.11)	(\$1,368.55)	\$53.83	(\$2,375.27)	\$6,751.68	\$1,835.15	(\$5,716.57)	(\$17,478.66)
9	Aug-13	(\$87.28)	(\$4,329.62)	\$88.44	(\$4,303.02)	\$4,913.31	\$4,350.04	(\$4,826.03)	(\$22,304.69)
10	Sep-13	(\$253,074.66)	(\$167,058.03)	(\$20,647.94)	(\$440,782.77)	\$5,048.13	\$4,415.35	\$248,026.53	\$225,721.84
11	Oct-13	\$2,157.89	(\$340.78)	\$115.17	\$1,932.28	\$25,260.20	\$18,365.20	(\$27,418.09)	\$198,303.75
12	Nov-13	(\$211,270.38)	(\$193,976.84)	(\$18,262.70)	(\$423,509.92)	\$19,173.35	\$17,326.33	\$192,097.03	\$390,400.78

Atmos Energy Corporation
Refund Factor
Case No. 2014-00000
(RF)

Line No.	Amounts Reported:				AMOUNT
1	Tennessee Gas Pipeline PCB/HSL Refund, Docket Nos. RP91-203 & RP92-132				
2	Tennessee Gas Pipeline Rate Case Refund, Docket No. RP11-1566				
3	Carryover from Case No. 2013-00000				0.00
4	Less: amount related to specific end users				0.00
5	Amount to flow-through				\$ -
6					
7	Average of the 3-Month Commercial Paper Rates for the immediately				0.00%
8	preceding 12-month period less 1/2 of 1% to cover the costs of refunding.				
9					
10					
11	Allocation	(1)	(2)	(3)	
12		Demand	Commodity	Total	
13	Balance to be Refunded	\$0	\$ -	\$0	
14		0	0	0	
15					
16	Total (w/o interest)	0	0	0	
17	Interest (Line 14 x Line 5)	0	0	0	
18	Total	\$0	\$0	\$0	
19					
20	Refund Calculation				
21					
22	Demand Allocator - All				
23	(See Exh. B, p. 8, line 12)	0.1488			
24	Demand Allocator - Firm				
25	(1 - Demand Allocator - All)	0.8512			
26	Firm Volumes (normalized)				
27	(See Exh. B, p. 6, col. 3, line 28)	15,713,255			
28	All Volumes (excluding Transportation)				
29	(See Exh. B, p. 6, col. 2, line 28)	15,925,100			
30					
31	Demand Factor - All	\$0	\$0.0000 / MCF		
32	Demand Factor - Firm	\$0	\$0.0000 / MCF		
33	Commodity Factor	\$0	\$ - / MCF		
34	Total Demand Firm Factor				
35	(Col. 2, lines 29 - 30)				\$0.0000 / MCF
36	Total Demand Interruptible Factor				
37	(Col. 2, line 29)				\$0.0000 / MCF
38	Total Firm Sales Factor				
39	(Col. 2, line 31 + col. 1, line 33)				\$ - / MCF