



June 30, 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

RECEIVED

JUL 01 2011

PUBLIC SERVICE
COMMISSION

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 972-855-3115.

Sincerely,

A handwritten signature in cursive script, appearing to read "Michael Haynes".

Michael Haynes
Rates Coordinator

Enclosures

RECEIVED

JUL 01 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

August 1, 2011 – October 31, 2011

Attorney for Applicant

Mark R. Hutchinson
611 Frederica Street
Owensboro, Kentucky 42301

June 30, 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

Michael Haynes
Rates Coordinator
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-Sixth Revised Sheet No. 4, Forty-Sixth Revised Sheet No. 5 and Forty-Sixth Revised Sheet No. 6 to its PSC No. 1, Rates, Rules and Regulations for Furnishing Natural Gas to become effective August 1, 2011.

The Gas Cost Adjustment (GCA) for firm sales service is \$5.7032 per Mcf and \$4.7447 per Mcf for interruptible sales service. The supporting calculations for the Forty-Sixth 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

Exhibit E – Refund Factor (Refund Certificate of Compliance)

Since the Company's last GCA filing, Case No. 2011-00114, 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 August 1, 2011 through October 31, 2011, as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Commodity Gas Cost will be approximately \$5.8801 per Mcf for the quarter of August 1, 2011 through October 31, 2011, as compared to \$5.7464 per Mcf used for the quarter of May 1, 2011 through July 31, 2011. The G-2 Expected Commodity Gas Cost will be approximately \$4.9216 for the quarter of August 1, 2011

through October 31, 2011, as compared to \$4.7879 for the quarter of May 1, 2011 through July 31, 2011.

3. The Company's notice sets out a new Correction Factor of (\$0.2931) per Mcf which will remain in effect until at least October 31, 2011.
4. The Company's notice also sets out a new Refund Factor of (\$0.0210) per Mcf which will remain in effect until at least October 31, 2011.

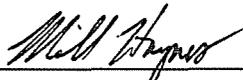
The GCA tariff as approved in Case No. 92-558 provides for a Correction Factor (CF) which compensates for the difference between the expected gas cost and the actual gas cost for prior periods. A revision to the GCA tariff effective December 1, 2001, Filing No. T62-1253, provides that the Correction 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 April 30, 2011 (May, 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-Sixth Revised Sheet No. 5; and Forty-Sixth 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 August 1, 2011.

DATED at Dallas, Texas this 30th Day of June, 2011.

ATMOS ENERGY CORPORATION

By:  _____

Michael Haynes
Rates Coordinator
Atmos Energy Corporation

Line No.	Description	Case No.		Difference
		(a) 2011-00114 \$/Mcf	(b) 2011-00000 \$/Mcf	
1	<u>G - 1</u>			
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	4.5790	4.7127	0.1337
11	Demand	1.1674	1.1674	0.0000
12	Total EGC	5.7464	5.8801	0.1337
13	CF (Correction Factor)	(0.1028)	(0.2931)	(0.1903)
14	RF (Refund Adjustment)	(0.0171)	(0.0210)	(0.0039)
15	PBRRF (Performance Based Rate Recovery Factor)	0.1372	0.1372	0.0000
16	GCA (Gas Cost Adjustment)	5.7637	5.7032	(0.0605)
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	6.8637	6.8032	(0.0605)
20	Next 14,700 Mcf	6.5337	6.4732	(0.0605)
21	Over 15,000 Mcf	6.2637	6.2032	(0.0605)
22				
23				
24	<u>G - 2</u>			
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	4.5790	4.7127	0.1337
33	Demand	0.2089	0.2089	0.0000
34	Total EGC	4.7879	4.9216	0.1337
35	CF (Correction Factor)	(0.1028)	(0.2931)	(0.1903)
36	RF (Refund Adjustment)	(0.0171)	(0.0210)	(0.0039)
37	PBRRF (Performance Based Rate Recovery Factor)	0.1372	0.1372	0.0000
38	GCA (Gas Cost Adjustment)	4.8052	4.7447	(0.0605)
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	5.4352	5.3747	(0.0605)
42	Over 14,700 Mcf	5.2152	5.1547	(0.0605)
43				
44				
45	<u>Refund Factor (RF)</u>			
47		Effective Date		
48		Case No.	RF	
49				
50	1 -	2010-00386	11/1/2010	(0.0034)
51	2 -	2010-00526	2/1/2011	(0.0034)
52	3 -	2011-00114	5/1/2011	(0.0070)
53	4 -	2011-00000	8/1/2011	(0.0072)
54				
55	Total Refund Factor (RF)			(\$0.0210)

Atmos Energy Corporation
 Comparison of Current and Previous Cases
 Transportation Service

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2011-00114	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

Rate per Mcf ²

Sales (G-1)

Transportation (T-4)

First	300	¹ Mcf	@	6.8032	per Mcf	@	1.1000	per Mcf	(R, -)
Next	14,700	¹ Mcf	@	6.4732	per Mcf	@	0.7700	per Mcf	(R, -)
Over	15,000	Mcf	@	6.2032	per Mcf	@	0.5000	per Mcf	(R, -)

Interruptible Service

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

Rate per Mcf ²

Sales (G-2)

Transportation (T-3)

First	15,000	¹ Mcf	@	5.3747	per Mcf	@	0.6300	per Mcf	(R, -)
Over	15,000	Mcf	@	5.1547	per Mcf	@	0.4100	per Mcf	(R, -)

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: June 30, 2011

Effective: August 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

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)	5.8801	4.9216	(I, I)
CF (Correction Factor)	(0.2931)	(0.2931)	(R, R)
RF (Refund Adjustment)	(0.0210)	(0.0210)	(R, R)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1372</u>	<u>0.1372</u>	(-, -)
GCA (Gas Cost Adjustment)	<u><u>\$5.7032</u></u>	<u><u>\$4.7447</u></u>	(R, R)

ISSUED: June 30, 2011

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

¹ Excludes standby sales service.

ISSUED: June 30, 2011

Effective: August 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)	(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 # 2546.1		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	10,846,308	0.0185	200,657	200,657
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>				3,795,138		
2	Indexed Gas Cost					4.3500	16,508,850
3	Commodity (Zone 3)	26				0.0509	193,173
4	Fuel and Loss Retention @	36	2.65%			0.1184	449,344
5						4.5193	17,151,367
6							
7	<u>Firm Transportation</u>				1,618,300		
8	Indexed Gas Cost					4.3500	7,039,605
9	Base (Weighted on MDQs)					0.0441	71,367
10	ACA	22				0.0019	3,075
11	Fuel and Loss Retention @	36	2.65%			0.1184	191,607
12						4.5144	7,305,654
13	<u>No Notice Storage</u>						
14	Net (Injections)/Withdrawals						
15	Withdrawals						0
16	Injections				(1,510,033)	4.3500	(6,568,644)
17	Commodity (Zone 3)	26				0.0509	(76,861)
18	Fuel and Loss Retention @	36	2.65%			0.1184	(178,788)
19					(1,510,033)	4.5193	(6,824,293)
20							
21							
22	Total Purchases in Texas Area				3,903,405	4.5173	17,632,728

Used to allocate transportation non-commodity

		Annualized MDQs in MMbtu	Allocation	Commodity Charge \$/MMbtu	Weighted Average
29	<u>Texas Gas</u>				
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>				706,743		
2	Indexed Gas Cost					4.3500	3,074,332
3	Base Commodity (Weighted on MDQs)					0.0786	55,534
4	ACA	24				0.0019	1,343
5	Fuel and Loss Retention	32	3.69%			0.1667	117,814
6						<u>4.5972</u>	<u>3,249,023</u>
7							
8	<u>FT-GS</u>				37,190		
9	Indexed Gas Cost					4.3500	161,777
10	Base Rate	26				0.5844	21,734
11	ACA	24				0.0019	71
12	Fuel and Loss Retention	32	3.69%			0.1667	6,200
13						<u>5.1030</u>	<u>189,782</u>
14							
15	<u>Gas Storage</u>						
16	FT-A & FT-G Market Area Withdrawals						-
17	FT-A & FT-G Market Area Injections				(478,503)	4.3500	(2,081,488)
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				<u>(478,503)</u>	<u>4.3602</u>	<u>(2,086,369)</u>
22							
23							
24							
25	Total Tennessee Gas Zones				<u>265,430</u>	<u>5.0953</u>	<u>1,352,436</u>

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				4.3500	400,200
4	Base Commodity	10			0.0130	1,196
6	ACA	10			0.0019	175
7	Fuel and Loss Retention	10	2.01%		0.0892	8,206
8					<u>4.4541</u>	<u>409,777</u>
9						
10						

Non-Commodity

Non-Commodity						
	(a)	(b)	(c)	(d)	(e)	
Line No.	Description	Tariff Sheet No.	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		Allocated	Related	Monthly Demand Charge		
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm	Interruptible
10	All	0.1804	\$3,641,984	17,434,480	0.2089	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>	<u>0.2089</u>
13						
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	0.2089
24						
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		Rate	Total
	Mcf	MMbtu	\$/Mcf	\$
1 Texas Gas Area				
2 No Notice Service	3,778,136	3,795,138	4.5396	17,151,367
3 Firm Transportation	1,611,050	1,618,300	4.5347	7,305,654
4 No Notice Storage	(1,503,268)	(1,510,033)	4.5396	(6,824,293)
5 Total Texas Gas Area	<u>3,885,918</u>	<u>3,903,405</u>	<u>4.5376</u>	<u>17,632,728</u>
6				
7 Tennessee Gas Area				
8 FT-A and FT-G	693,770	706,743	4.6831	3,249,023
9 FT-GS	36,507	37,190	5.1985	189,782
10 Gas Storage				
11 Injections	(469,719)	(478,503)	4.4417	(2,086,369)
12 Withdrawals	0	0	0.0000	0
13	<u>260,558</u>	<u>265,430</u>	<u>5.1905</u>	<u>1,352,436</u>
14 Trunkline Gas Area				
15 Firm Transportation	91,089	92,000	4.4986	409,777
16				
17				
18 WKG System Storage				
19 Injections	(631,428)	(634,269)	4.5193	(2,853,613)
20 Withdrawals	0	0	0.0000	0
21 Net WKG Storage	<u>(631,428)</u>	<u>(634,269)</u>	<u>4.5193</u>	<u>(2,853,613)</u>
22				
23				
24 Local Production	90,285	92,000	4.3500	392,740
25				
26				
27				
28 Total Commodity Purchases	<u>3,696,422</u>	<u>3,718,566</u>	<u>4.5812</u>	<u>16,934,068</u>
29				
30 Lost & Unaccounted for @ 2.79%	103,130	103,748		
31				
32 Total Deliveries	<u>3,593,292</u>	<u>3,614,818</u>	<u>4.7127</u>	<u>16,934,068</u>
33				
34				
35				
36 Total Expected Commodity Cost	<u><u>3,593,292</u></u>	<u><u>3,614,818</u></u>	<u><u>4.7127</u></u>	<u><u>16,934,068</u></u>
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><u>47,766</u></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><u>264,714</u></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 October 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 August 2011 through October 2011 during the period June 17 through June 27, 2011

		Aug-11 (\$/MMBTU)	Sep-11 (\$/MMBTU)	Oct-11 (\$/MMBTU)
Friday	06/17/11	4.360	4.386	4.424
Monday	06/20/11	4.352	4.380	4.421
Tuesday	06/21/11	4.423	4.448	4.489
Wednesday	06/22/11	4.350	4.375	4.418
Thursday	06/23/11	4.217	4.243	4.287
Friday	06/24/11	4.250	4.275	4.319
Monday	06/27/11	4.264	4.286	4.329
Average		<u>4.317</u>	<u>4.342</u>	<u>4.384</u>

- B. The Company believes prices will remain stable and prices for the quarter ending October 31, 2011 will settle at \$4.35 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.

Change Spot Price Here

\$4.350

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

	August-11			September-11			October-11			Total		
	<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	February-11	2,497,352	\$13,972,547.86	\$19,374,353.92	(\$5,401,806.06)	\$0.00	(\$5,401,806.06)
2							
3	March-11	2,143,357	\$11,161,137.08	\$12,790,496.52	(\$1,629,359.44)	\$0.00	(\$1,629,359.44)
4							
5	April-11	838,198	\$5,009,063.68	\$7,491,530.14	(\$2,482,466.46)	\$0.00	(\$2,482,466.46)
6							
7	Total Gas Cost						
8	Under/(Over) Recovery		<u>\$30,142,748.62</u>	<u>\$39,656,380.58</u>	<u>(\$9,513,631.96)</u>	<u>\$0.00</u>	<u>(\$9,513,631.96)</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$910,112.28</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through January 2011 (February 2011 GL)					(\$2,369,823.74)	
14	Total Gas Cost Under/(Over) Recovery for the three months ended April 2011					(9,513,631.96)	
15	Recovery from outstanding Correction Factor (CF)					6,195,982.34	
16	(Over)/Under Recovered Gas Cost through April 2011 (May 2011 GL) (a)					<u>\$(5,687,473.36)</u>	
17	Divided By: Total Expected Customer Sales (b)					17,434,480	Mcf
18							
19	Correction Factor - Part 1					(\$0.3262)	/ Mcf
20							
21	<u>Correction Factor - Part 2</u>						
22	Net Uncollectible Gas Cost through November 2010 (c)					577,952.15	
23	Divided By: Total Expected Customer Sales (b)					17,434,480	
24							
25	Correction Factor - Part 2					<u>\$0.0331</u>	/ Mcf
26							
27	<u>Correction Factor - Total (CF)</u>						
28	Total Deferred Balance through April 2011 (May 2011 GL) including Net Uncol Gas Cost					<u>\$(5,109,521.21)</u>	
29	Divided By: Total Expected Customer Sales (b)					17,434,480	
30							
31	Correction Factor - Total (CF)					<u>(\$0.2931)</u>	/ Mcf
32							

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

Line No.	Description	GL Unit	March-11	April-11	May-11
			(a)	(b)	(c)
			Month		
			February-11	March-11	April-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	1,122,872	534,678	2,483,016
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	1,403,135	1,145,145	1,239
14	Injections	Mcf	(10,416)	(539)	(965,743)
15	Producers	Mcf	9,608	8,593	12,513
16	Third Party Reimbursements	Mcf	(30)	(12)	(11)
17	Pipeline Imbalances cashed out	Mcf	0	0	0
18	System Imbalances ²	Mcf	(27,818)	455,492	(692,816)
19	Total Supply	Mcf	2,497,352	2,143,357	838,198
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	Total Purchases	Mcf	2,497,352	2,143,357	838,198

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 April 2011
Case No. 2011-00000

Line No.	Description	GL Unit	March-11	April-11	May-11
			(a)	(b)	(c)
			February-11	Month March-11	April-11
1	Supply Cost				
2	Pipelines:				
3	Texas Gas Transmission ¹	\$	1,518,984	1,651,586	1,488,394
4	Tennessee Gas Pipeline ¹	\$	348,424	323,124	315,660
5	Trunkline Gas Company ¹	\$	28,549	30,915	7,647
6	Midwestern Pipeline ¹	\$	0	0	
7	Total Pipeline Supply	\$	<u>1,895,957</u>	<u>2,005,625</u>	<u>1,811,701</u>
8	Total Other Suppliers	\$	4,558,093	1,219,084	10,328,978
9	Hedging Settlements	\$	749,766	699,233	
10	Off System Storage				
11	Texas Gas Transmission	\$	0		
12	Tennessee Gas Pipeline	\$	0		
13	WKG Storage	\$	122,500	122,500	122,500
14	System Storage				
15	Withdrawals	\$	5,835,167	4,760,429	5,175
16	Injections	\$	(44,079)	(2,082)	(4,039,552)
17	Producers	\$	39,100	32,381	51,072
18	Third Party Reimbursements	\$	(2,063)	(706)	(632)
19	Pipeline Imbalances cashed out	\$	0	0	0
20	System Imbalances ²	\$	<u>818,107</u>	<u>2,324,673</u>	<u>(3,270,178)</u>
21	Sub-Total	\$	<u>13,972,548</u>	<u>11,161,137</u>	<u>5,009,064</u>
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	\$	<u><u>13,972,548</u></u>	<u><u>11,161,137</u></u>	<u><u>5,009,063.68</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	February, 2011		March, 2011		April, 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	823,431	\$3,299,739.04	269,906	\$770,541.32	2,126,490	\$8,823,690.50
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	187,944	\$797,719.64	187,944	\$164,448.94	326,512	\$1,394,668.42
27						
28						
29 Trunkline Gas Company						
30 Atmos Energy Marketing, LLC						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 Total	111,497	\$460,634.42	77,152	\$285,298.02	30,014	\$110,619.15
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	(324)	(\$1,203.88)	0	\$0.00
48						
49						
50 All Zones						
51 Total	1,122,872	\$4,558,093.10	534,678	\$1,219,084.40	2,483,016	\$10,328,978.07
52						
53						
54						

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

Atmos Energy Corporation
Refund Factor
Case No. 2011-00000
(RF)

Line No.	Amounts Reported:				AMOUNT
1	Tennessee Gas Pipeline PCB/HSL Refund, Docket Nos. RP91-203 & RP92-132				\$ 121,920.98
2	Carryover from Case No. 2010-00135				2,892.25
3	Less: amount related to specific end users				0.00
4	Amount to flow-through				<u>\$ 124,813.23</u>
5					
6	Average of the 3-Month Commercial Paper Rates for the immediately				0.00%
7	preceding 12-month period less 1/2 of 1% to cover the costs of refunding.				
8					
9					
10	Allocation	(1)	(2)	(3)	
		Demand	Commodity	Total	
11					
12	Balance to be Refunded	\$0	\$ 124,813	\$124,813	
13		0	0	0	
14					
15	Total (w/o interest)	0	124,813	124,813	
16	Interest (Line 14 x Line 5)	0	0	0	
17	Total	<u>\$0</u>	<u>\$124,813</u>	<u>\$124,813</u>	
18					
19	Refund Calculation				
20					
21	Demand Allocator - All				
22	(See Exh. B, p. 8, line 12)	0.1804			
23	Demand Allocator - Firm				
24	(1 - Demand Allocator - All)	0.8196			
25	Firm Volumes (normalized)				
26	(See Exh. B, p. 6, col. 3, line 28)	17,263,240			
27	All Volumes (excluding Transportation)				
28	(See Exh. B, p. 6, col. 2, line 28)	17,434,480			
29					
30	Demand Factor - All	\$0	\$0.0000 / MCF		
31	Demand Factor - Firm	\$0	\$0.0000 / MCF		
32	Commodity Factor	\$124,813	\$ 0.0072 / MCF		
33	Total Demand Firm Factor				
34	(Col. 2, lines 29 - 30)		\$0.0000 / MCF		
35	Total Demand Interruptible Factor				
36	(Col. 2, line 29)		\$0.0000 / MCF		
37	Total Firm Sales Factor				
38	(Col. 2, line 31 + col. 1, line 33)			\$ 0.0072 / MCF	
39	Total Interruptible Sales Factor				

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

Exhibit E
Page 2 of 2

In the Matter of:

REFUND PLAN OF)
ATMOS ENERGY CORPORATION)

Case No. 2010-00135

CERTIFICATE OF COMPLIANCE

We hereby certify that the refund directed to be made by Order in Case No. 2010-00135 has been completed in the following manner:

Refund Detail

Customers Refund As Filed	\$ (178,232.72)
Interest Accrued	(534.70)
Carry-over to next GCA Refund	2,892.25
Total	<u>\$ (175,875.17)</u>

Refund by Class of Customer

Sales:

Residential	\$ 107,579.73
Commercial	48,574.76
Industrial	7,961.16
Public Authority	11,759.52
Total	<u>\$ 175,875.17</u>