



March 28, 2012

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

RECEIVED  
MAR 28 2013  
PUBLIC SERVICE  
COMMISSION

**Re: Case No. 2013-00000**

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. 09-00354. **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 [anthony.croissant@atmosenergy.com](mailto:anthony.croissant@atmosenergy.com).

If you have any questions, feel free to call me at 972-855-3115.

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony Croissant".

Anthony Croissant  
Rates Administration Analyst

Enclosures

COMMONWEALTH OF KENTUCKY  
BEFORE THE  
KENTUCKY PUBLIC SERVICE COMMISSION

In the Matter of:

GAS COST ADJUSTMENT )  
FILING OF )  
ATMOS ENERGY CORPORATION )

Case No. 2013-00000

NOTICE

QUARTERLY FILING

For The Period

May 1, 2013 – July 31, 2013

Attorney for Applicant

Mark R. Hutchinson  
611 Frederica Street  
Owensboro, Kentucky 42301

March 28, 2012

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

Anthony Croissant  
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. 09-00354**.

The Company hereby files Fifty- Fourth Revised Sheet No. 4, Fifty-Fourth Revised Sheet No. 5 and Fifty- Fourth Revised Sheet No. 6 to its PSC No. 1, Rates, Rules and Regulations for Furnishing Natural Gas to become effective May 1, 2013.

The Gas Cost Adjustment (GCA) for firm sales service is \$5.9215 per Mcf and \$4.7386 per Mcf for interruptible sales service. The supporting calculations for the Fifty-Fourth 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. 2012-00587, 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, 2013 through July 31, 2013, as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Commodity Gas Cost will be approximately \$5.5580 per Mcf for the quarter of May1, 2013 through July 31, 2013, as compared to \$4.8296 per Mcf used for the quarter of February 1, 2013 through April 30, 2013. The G-2 Expected Commodity Gas Cost will be approximately \$4.3751 for the quarter of May1, 2013

through July 31, 2013, as compared to \$3.7486 for the quarter of February 1, 2013 through April 30, 2013.

3. The Company's notice sets out a new Correction Factor of \$0.2817 per Mcf which will remain in effect until at least July 31, 2013.
4. The Company's notice also sets out a new Refund Factor of (\$0.0805) per Mcf which will remain in effect until at least July 31, 2013.

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, 2013 (February, 2013 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 Fifty-Fourth Revised Sheet No. 5; and Fifty- Fourth 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, 2013.

DATED at Dallas, Texas this 28th Day of March, 2013.

ATMOS ENERGY CORPORATION

By: 

Anthony Croissant  
Rate Administration Analyst  
Atmos Energy Corporation

ATMOS ENERGY CORPORATION  
NAME OF UTILITY

**Current Rate Summary**  
Case No. 2013-00000

**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> <sup>2</sup>			<u>Sales (G-1)</u>		<u>Transportation (T-4)</u>		
First	300	<sup>1</sup> Mcf	@	7.0215 per Mcf	@	1.1000 per Mcf	(l, -)
Next	14,700	<sup>1</sup> Mcf	@	6.6915 per Mcf	@	0.7700 per Mcf	(l, -)
Over	15,000	Mcf	@	6.4215 per Mcf	@	0.5000 per Mcf	(l, -)

**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> <sup>2</sup>			<u>Sales (G-2)</u>		<u>Transportation (T-3)</u>		
First	15,000	<sup>1</sup> Mcf	@	5.3686 per Mcf	@	0.6300 per Mcf	(l, -)
Over	15,000	Mcf	@	5.1486 per Mcf	@	0.4100 per Mcf	(l, -)

<sup>1</sup> 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.

<sup>2</sup> DSM, PRP and R&D Riders may also apply, where applicable.

DATE OF ISSUE March 28, 2013  
MONTH / DATE / YEAR

DATE EFFECTIVE May 1, 2013  
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 2013-00000 DATED N/A

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 1

FIFTY-FOURTH REVISED SHEET NO. 5

CANCELLING

FIFTY-THIRD REVISED SHEET NO. 5

ATMOS ENERGY CORPORATION

NAME OF UTILITY

**Current Gas Cost Adjustments**

Case No. 2013-00000

**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

<b><u>Gas Cost Adjustment Components</u></b>	<b><u>G - 1</u></b>	<b><u>G-2</u></b>	
EGC (Expected Gas Cost Component)	5.5580	4.3751	(l, l)
CF (Correction Factor)	0.2817	0.2817	(l, l)
RF (Refund Adjustment)	(0.0805)	(0.0805)	(l, l)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1623</u>	<u>0.1623</u>	(-, -)
GCA (Gas Cost Adjustment)	<u>\$5.9215</u>	<u>\$4.7386</u>	(l, l)

DATE OF ISSUE March 28, 2013  
MONTH / DATE / YEAR

DATE EFFECTIVE May 1, 2013  
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 2013-00000 DATED N/A

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Transportation

Case No. 2013-00000

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

System Lost and Unaccounted gas percentage: 0.84%

				<u>Simple Margin</u>	<u>Non-Commodity</u>	<u>Gross Margin</u>	
<b>Transportation Service <sup>1</sup></b>							
<b><u>Firm Service (T-4)</u></b>							
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	(-)
<b><u>Interruptible Service (T-3)</u></b>							
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	(-)

<sup>1</sup> Excludes standby sales service.

DATE OF ISSUE March 28, 2013  
MONTH / DATE / YEAR

DATE EFFECTIVE May 1, 2013  
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 2013-00000 DATED N/A

Line No.	Description	Case No.		Difference
		(a) 2012-00587 \$/Mcf	(b) 2013-00000 \$/Mcf	
1	<b><u>G - 1</u></b>			
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	3.5473	4.1548	0.6075
11	Demand	1.2823	1.4032	0.1209
12	Total EGC	4.8296	5.5580	0.7284
13	CF (Correction Factor)	0.0739	0.2817	0.2078
14	RF (Refund Adjustment)	(0.0863)	(0.0805)	0.0058
15	PBRRF (Performance Based Rate Recovery Factor)	0.1623	0.1623	0.0000
16	GCA (Gas Cost Adjustment)	4.9795	5.9215	0.9420
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	6.0795	7.0215	0.9420
20	Next 14,700 Mcf	5.7495	6.6915	0.9420
21	Over 15,000 Mcf	5.4795	6.4215	0.9420
22				
23				
24	<b><u>G - 2</u></b>			
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	3.5473	4.1548	0.6075
33	Demand	0.2013	0.2203	0.0190
34	Total EGC	3.7486	4.3751	0.6265
35	CF (Correction Factor)	0.0739	0.2817	0.2078
36	RF (Refund Adjustment)	(0.0863)	(0.0805)	0.0058
37	PBRRF (Performance Based Rate Recovery Factor)	0.1623	0.1623	0.0000
38	GCA (Gas Cost Adjustment)	3.8985	4.7386	0.8401
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	4.5285	5.3686	0.8401
42	Over 14,700 Mcf	4.3085	5.1486	0.8401
43				
44				
45	<b><u>Refund Factor (RF)</u></b>			
47		Effective		
48	Case No.	Date	RF	
49				
50	1 - 2012-00287	8/1/2012	(0.0251)	
51	2 - 2012-00438	11/1/2012	(0.0265)	
52	3 - 2012-00587	2/1/2013	(0.0275)	
53	4 - 2013-00000	5/1/2013	(0.0014)	
54				
55	Total Refund Factor (RF)		(\$0.0805)	

**Atmos Energy Corporation**  
 Comparison of Current and Previous Cases  
 Transportation Service

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2012-00587	2013-00000	
		\$/Mcf	\$/Mcf	\$/Mcf
1	<b><u>T -4 Transportation Service / Firm Service (High Priority)</u></b>			
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	<b><u>T - 3 / Interruptible Service (Low Priority)</u></b>			
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**  
 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	<b><u>SL to Zone 2</u></b>					
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	<b><u>SL to Zone 3</u></b>					
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	<b><u>Zone 1 to Zone 3</u></b>					
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	<b><u>SL to Zone 4</u></b>					
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	<b><u>Zone 2 to Zone 4</u></b>					
35	FT Contract #	32799	2,309,720			
36	Base Rate	Section 4.1 - FT		0.2780	152,205	152,205
37						
38	Total Zone 2 to Zone 4		<u>2,309,720</u>		<u>152,205</u>	<u>152,205</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		152,205	152,205
45						
46	Total Texas Gas		<u>53,574,777</u>		<u>17,732,536</u>	<u>17,732,536</u>
47						
48						
49	Total Texas Gas Area Non-Commodity				<u>17,732,536</u>	<u>17,732,536</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	Rate	Total	Demand
			MMbtu	\$/MMbtu	\$	\$
1	<b><u>0 to Zone 2</u></b>					
2	FT-G Contract # 2546		145,000			
3	Base Rate	23		16.3405	2,369,373	2,369,373
4						
5	FT-A Contract # 95033		144,000			
6	Base Rate	14		16.3405	2,353,032	2,353,032
7						
8	Total Zone 0 to 2		<u>289,000</u>		<u>4,722,405</u>	<u>4,722,405</u>
9						
10	<b><u>Gas Storage</u></b>					
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><u>5,555,732</u></u>	<u><u>5,555,732</u></u>

Line No.	Description	(a) Tariff Sheet No.	(b)	(c) Purchases		(d)	(e) Rate	(f) Total
				Mcf	MMbtu	\$/MMbtu	\$	
1	<u>No Notice Service</u>					2,921,900		
2	Indexed Gas Cost						3.9060	11,412,943
3	Commodity (Zone 3)	Section 4.4 - NNS					0.0490	143,173
4	Fuel and Loss Retention @	Section 4.18.1	3.22%				0.1300	379,847
5							4.0850	11,935,963
6								
7	<u>Firm Transportation</u>					2,390,646		
8	Indexed Gas Cost						3.9060	9,337,862
9	Base (Weighted on MDQs)						0.0442	105,667
10	ACA	Section 4.1 - FT					0.0018	4,303
11	Fuel and Loss Retention @	Section 4.18.1	3.22%				0.1300	310,784
12							4.0820	9,758,616
13	<u>No Notice Storage</u>							
14	Net (Injections)/Withdrawals							
15	Withdrawals						3.1720	0
16	Injections					(1,514,511)	3.9060	(5,915,680)
17	Commodity (Zone 3)	Section 4.4 - NNS					0.0490	(74,211)
18	Fuel and Loss Retention @	Section 4.18.1	3.22%				0.1300	(196,886)
19						(1,514,511)	4.0850	(6,186,777)
20								
21								
22	Total Purchases in Texas Area					3,798,035	4.0831	15,507,802
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	Section 4.1 - FT		12,617,673	23.55%		\$0.0399	\$ 0.0094
31	SL to Zone 3	Section 4.1 - FT		32,407,875	60.49%		0.0445	\$ 0.0269
32	1 to Zone 3	Section 4.1 - FT		1,093,740	2.04%		0.0422	\$ 0.0009
33	SL to Zone 4	Section 4.1 - FT		5,145,769	9.60%		0.0528	\$ 0.0051
34	2 to Zone 4	Section 4.1 - FT		2,309,720	4.31%		0.0446	\$ 0.0019
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	\$ 0.0177
39	1 to Zone 2	24		0	0.00%		0.0147	-
40	Total			289,000	100.00%		\$	0.0177

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

	(a)	(b)	(c)	(d)	(e)	(f)	
Line No.	Description	Tariff Sheet No.		Purchases	Rate	Total	
				Mcf	MMbtu	\$/MMbtu	\$
1	<u>FT-A and FT-G</u>				664,985		
2	Indexed Gas Cost					3.9060	2,597,431
3	Base Commodity (Weighted on MDQs)					0.0177	11,770
4	ACA	24				0.0018	1,197
5	Fuel and Loss Retention	32	1.80%			0.0716	47,613
6						3.9971	2,658,011
7							
8	<u>FT-GS</u>				0		
9	Indexed Gas Cost					3.9060	0
10	Base Rate	26				0.9131	0
11	ACA	24				0.0018	0
12	Fuel and Loss Retention	32	1.80%			0.0716	0
13						4.8925	0
14							
15	<u>Gas Storage</u>						
16	FT-A & FT-G Market Area Withdrawals				0	3.1720	-
17	FT-A & FT-G Market Area Injections				(512,280)	3.9060	(2,000,965)
18	Withdrawal Rate	61				0.0087	0
19	Injection Rate	61				0.0087	(4,457)
20	Fuel and Loss Retention	61	1.91%			0.0002	(102)
21	Total				(512,280)	3.9149	(2,005,524)
22							
23							
24							
25	Total Tennessee Gas Zones				152,705	4.2729	652,487

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				3.9060	359,352
4	Base Commodity	10			0.0051	469
5	ACA	10			0.0018	166
6	Fuel and Loss Retention	10	1.09%		0.0391	3,597
7					<u>3.9520</u>	<u>363,584</u>
8						
9						

Non-Commodity

Non-Commodity						
	(a)	(b)	(c)	(d)	(e)	
Line No.	Description	Tariff Sheet No.	Annual Units	Rate	Total	Demand
			MMbtu	\$/MMbtu	\$	\$
	<b>Injections</b>					
10	FT-G Contract # 014573		27,000			
11	Discount Rate on MDQs			5.3776	145,195	145,195
12						
13	Total Trunkline Area Non-Commodity				<u>145,195</u>	<u>145,195</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	\$17,732,536			
3	Midwestern	0			
4	Tennessee Gas Pipeline	5,555,732			
5	Trunkline Gas Company	145,195			
6	<u>Total</u>	<u>\$23,433,463</u>			
7					
8		Allocated	Related	Monthly Demand Charge	
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm Interruptible
10	All	0.1590	\$3,725,921	16,912,709	0.2203 0.2203
11	Firm	0.8410	19,707,542	16,659,822	1.1829
12	<u>Total</u>	<u>1.0000</u>	<u>\$23,433,463</u>		<u>1.4032 0.2203</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	16,659,822	16,659,822	16,659,822	1.4032
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	252,887	252,887	148589	1.4032 0.2203
24					
25	<u>Transportation Service</u>				
26	T-3 & T-4	26,923,966			
27					
28		<u>43,836,675</u>	<u>16,912,709</u>	<u>16,659,822</u>	

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

	(a)	(b)	(c)	(d)
<b>Line</b>				
<b>No. Description</b>	<b>Purchases</b>	<b>Rate</b>	<b>Total</b>	
	Mcf	MMbtu	\$/Mcf	\$
<b>1 Texas Gas Area</b>				
2 No Notice Service	2,898,711	2,921,900	4.1177	11,935,963
3 Firm Transportation	2,371,672	2,390,646	4.1147	9,758,616
4 No Notice Storage	(1,502,491)	(1,514,511)	4.1177	(6,186,777)
5 Total Texas Gas Area	<u>3,767,892</u>	<u>3,798,035</u>	<u>4.1158</u>	<u>15,507,802</u>
6				
<b>7 Tennessee Gas Area</b>				
8 FT-A and FT-G	650,543	664,985	4.0858	2,658,011
9 FT-GS	0	0	0.0000	0
10 Gas Storage				
11 Injections	(501,154)	(512,280)	4.0016	(2,005,422)
12 Withdrawals	0	0	0.0000	(102)
13	<u>149,389</u>	<u>152,705</u>	<u>4.3677</u>	<u>652,487</u>
<b>14 Trunkline Gas Area</b>				
15 Firm Transportation	91,725	92,000	3.9638	363,584
16				
<b>17 Company Owned Storage</b>				
18 Injections	(688,321)	(693,828)	3.9060	(2,811,791)
19 Withdrawals	0	0		0
20 Net WKG Storage	<u>(688,321)</u>	<u>(693,828)</u>	<u>4.0850</u>	<u>(2,811,791)</u>
21				
22				
23 Local Production	146,537	148,589	3.9060	572,374
24				
25				
26				
27 Total Commodity Purchases	<u>3,467,222</u>	<u>3,497,501</u>	<u>4.1199</u>	<u>14,284,456</u>
28				
29 Lost & Unaccounted for @	0.84%	29,125	29,379	
30				
31 Total Deliveries	<u>3,438,097</u>	<u>3,468,122</u>	<u>4.1548</u>	<u>14,284,456</u>
32				
33				
34				
35 Total Expected Commodity Cost	<u>3,438,097</u>	<u>3,468,122</u>	<u>4.1548</u>	<u>14,284,456</u>
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	16,912,709
2	Transportation	<u>0</u>
3	Total Mcf Billed Demand Charges	16,912,709
4	Divided by: Days/Year	<u>365</u>
5	Average Daily Sales and Transport Volumes	<u><u>46,336</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>291,362</u></u> Mcf/Peak Day
10		
11		
12	New Load Factor (line 5 / line 9)	<b>0.1590</b>

**Atmos Energy Corporation**  
Basis for Indexed Gas Cost  
For the Quarter ending July 31, 2013

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 2013 through July 2013 during the period March 11 through March 22, 2013

		May-13 (\$/MMBTU)	Jun-13 (\$/MMBTU)	Jul-13 (\$/MMBTU)
Monday	03/11/13	3.689	3.734	3.787
Tuesday	03/12/13	3.684	3.726	3.778
Wednesday	03/13/13	3.718	3.759	3.809
Thursday	03/14/13	3.848	3.887	3.933
Friday	03/15/13	3.909	3.952	3.995
Monday	03/18/13	3.914	3.956	4.001
Tuesday	03/19/13	3.995	4.031	4.074
Wednesday	03/20/13	3.985	4.020	4.059
Thursday	03/21/13	3.961	3.998	4.038
Friday	03/22/13	3.952	3.993	4.038
Average		<u>\$3.866</u>	<u>\$3.906</u>	<u>\$3.951</u>

- B. The Company believes prices are increasing and prices for the quarter ending July 31, 2013 will settle at \$3.906 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 July 31, 2013

	May-13			June-13			July-13			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

Atmos Energy Corporation  
Correction Factor (CF)  
For the Three Months Ended January 2013  
2013-00000

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-12	2,033,445	\$8,932,048.08	\$6,567,209.34	\$2,364,838.74	\$0.00	\$2,364,838.74
2							
3	December-12	2,437,439	\$10,392,649.83	\$9,574,144.55	\$818,505.28	\$0.00	\$818,505.28
4							
5	January-13	3,408,603	\$13,936,362.11	\$15,039,088.24	(\$1,102,726.13)	\$0.00	(\$1,102,726.13)
6							
7	Total Gas Cost						
8	Under/(Over) Recovery		<u>\$33,261,060.02</u>	<u>\$31,180,442.13</u>	<u>\$2,080,617.89</u>	<u>\$0.00</u>	<u>\$2,080,617.89</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$725,300.47</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through October 2012 (November 2012 GL)					\$894,613.46	
14	Total Gas Cost Under/(Over) Recovery for the three months ended January 2013					2,080,617.89	
15	Recovery from outstanding Correction Factor (CF)					<u>1,433,431.92</u>	
16	(Over)/Under Recovered Gas Cost through January 2013 (February 2013 GL) (a)					<u>\$4,408,663.27</u>	
17	Divided By: Total Expected Customer Sales (b)					16,912,709	Mcf
18							
19	Correction Factor - Part 1					<u>\$0.2607</u>	/ Mcf
20							
21	<u>Correction Factor - Part 2</u>						
22	Net Uncollectible Gas Cost through February 2013 (c)					<u>355,552.05</u>	
23	Divided By: Total Expected Customer Sales (b)					16,912,709	
24							
25	Correction Factor - Part 2					<u>\$0.0210</u>	/ Mcf
26							
27	<u>Correction Factor - Total (CF)</u>						
28	Total Deferred Balance through January 2013 (February 2013 GL) including Net Uncol Gas Cost					<u>\$4,764,215.32</u>	
29	Divided By: Total Expected Customer Sales (b)					16,912,709	
30							
31	Correction Factor - Total (CF)					<u>\$0.2817</u>	/ Mcf
32							

Atmos Energy Corporation  
Recoverable Gas Cost Calculation  
For the Three Months Ended January 2013  
2013-00000

Line No.	Description	GL Unit	December-12	January-13	February-13
			(a)	(b) Month	(c)
			November-12	December-12	January-13
1	<b>Supply Volume</b>				
2	Pipelines:				
3	Texas Gas Transmission <sup>1</sup>	Mcf	0	0	0
4	Tennessee Gas Pipeline <sup>1</sup>	Mcf	0	0	0
5	Trunkline Gas Company <sup>1</sup>	Mcf	0	0	0
6	Midwestern Pipeline <sup>1</sup>	Mcf	0	0	0
7	<b>Total Pipeline Supply</b>	Mcf	0	0	0
8	Total Other Suppliers	Mcf	751,606	884,020	648,708
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	635,358	1,201,857	1,676,214
14	Injections	Mcf	(12,575)	(11,235)	(606)
15	Producers	Mcf	6,493	9,680	11,019
16	Third Party Reimbursements	Mcf			
17	Pipeline Imbalances cashed out	Mcf			
18	System Imbalances <sup>2</sup>	Mcf	652,563	353,117	1,073,268
19	<b>Total Supply</b>	Mcf	2,033,445	2,437,439	3,408,603
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	<b>Total Purchases</b>	Mcf	2,033,445	2,437,439	3,408,603

<sup>1</sup> Includes settlement of historical imbalances and prepaid items.

<sup>2</sup> 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 2013  
2013-00000

Line No.	Description	GL	Unit	December-12	January-13	February-13
				(a)	(b)	(c)
				Month		
				November-12	December-12	January-13
1	<b>Supply Cost</b>					
2	Pipelines:					
3	Texas Gas Transmission <sup>1</sup>	\$		1,663,184	1,729,386	1,764,836
4	Tennessee Gas Pipeline <sup>1</sup>	\$		480,691	492,569	492,569
5	Trunkline Gas Company <sup>1</sup>	\$		22,632	23,845	23,833
6	Twin Eagle Resource Management	\$		4,728	7,335	5,555
7	Midwestern Pipeline <sup>1</sup>	\$				
8	<b>Total Pipeline Supply</b>	\$		<u>2,171,235.08</u>	<u>2,253,135</u>	<u>2,286,792.93</u>
9	Total Other Suppliers	\$		2,473,585.89	3,225,815	2,148,452
10	Hedging Settlements	\$		16,639	12,329	237,922
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	\$		1,928,180	3,701,014	5,133,843
17	Injections	\$		(40,007)	(42,458)	(2,095)
18	Producers	\$		22,059	32,644	34,948
19	Third Party Reimbursements	\$		(135)	(897)	(218)
20	Pipeline Imbalances cashed out	\$				
21	System Imbalances <sup>2</sup>	\$		<u>2,237,991</u>	<u>1,088,569</u>	<u>3,974,218</u>
22	<b>Sub-Total</b>	\$		<u>8,932,048</u>	<u>10,392,649.83</u>	<u>13,936,362.11</u>
23	Pipeline Refund + Interest					
24	Change in Unbilled	\$				
25	Company Use	\$		0	0	0
26	Recovered thru Transportation	\$		0	0	0
27	<b>Total Recoverable Gas Cost</b>	\$		<u><u>8,932,048.08</u></u>	<u><u>10,392,649.83</u></u>	<u><u>13,936,362.11</u></u>

<sup>1</sup> Includes demand charges, cost of settlement of historical imbalances, etc.

<sup>2</sup> 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 2013  
2013-00000

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-12	G-1 Sales	1,344,124.8	(\$0.2253)	(\$302,831.32)	(\$0.0657)	(\$88,309.00)	0.1302	\$175,005.05	\$4.7464	\$6,379,753.98	\$6,163,618.71
2		G-2 Sales	56,015.9	(0.2253)	(12,620.37)	(\$0.0657)	(3,680.24)	0.1302	7,293.26	\$3.7020	207,370.68	\$198,363.33
6		Sub Total	1,400,140.7		(\$315,451.69)		(\$91,989.24)		\$182,298.31		\$6,587,124.66	\$6,361,982.04
7		Timing: Cycle Billing and PPA's			29.76		(6.18)		(7.48)		(19,915.32)	(\$19,899.22)
8		Total	1,400,140.7		(\$315,421.93)		(\$91,995.42)		\$182,290.83		\$6,567,209.34	\$6,342,082.82
9												
10												
11	December-12	G-1 Sales	1,899,790.7	(\$0.2253)	(\$428,022.85)	(\$0.0657)	(\$124,816.25)	0.1302	\$247,352.75	\$4.9721	\$9,445,949.51	\$9,140,463.16
12		G-2 Sales	34,475.8	(0.2253)	(7,767.39)	(\$0.0657)	(2,265.06)	0.1302	4,488.74	\$3.9277	135,410.40	\$129,866.69
16		Sub Total	1,934,266.5		(\$435,790.24)		(\$127,081.31)		\$251,841.49		\$9,581,359.91	\$9,270,329.85
17		Timing: Cycle Billing and PPA's			30.09		(4.78)		(0.51)		(7,215.36)	(\$7,190.56)
18		Total	1,934,266.5		(\$435,760.15)		(\$127,086.09)		\$251,840.98		\$9,574,144.55	\$9,263,139.29
19												
20												
21	January-13	G-1 Sales	3,012,961.0	(\$0.2253)	(\$678,820.12)	(\$0.0657)	(\$197,951.54)	0.1302	\$392,287.53	\$4.9721	\$14,980,743.55	\$14,496,259.42
22		G-2 Sales	15,189.5	(0.2253)	(3,422.19)	(\$0.0657)	(997.95)	0.1302	1,977.67	\$3.9277	59,659.80	\$57,217.33
26		Sub Total	3,028,150.5		(\$682,242.31)		(\$198,949.49)		\$394,265.20		\$15,040,403.35	\$14,553,476.75
27		Timing: Cycle Billing and PPA's			(7.53)		0.18		0.37		(1,315.11)	(\$1,322.09)
28		Total	3,028,150.5		(\$682,249.84)		(\$198,949.31)		\$394,265.57		\$15,039,088.24	\$14,552,154.66
29												
30												
31		Total Recovery from Correction Factor (CF)			<u>(\$1,433,431.92)</u>		<u>(\$418,030.82)</u>					
32		Total Amount Refunded through the Refund Factor (RF)							<u>\$828,397.38</u>			
33		Total Recovery from Performance Based Rate Recovery Factor (PBRRF)									<u>\$31,180,442.13</u>	
34		Total Recoveries from Expected Gas Cost (EGC) Factor										<u>\$30,157,376.77</u>
35		Total Recoveries from Gas Cost Adjustment Factor (GCA)										

36  
37  
38 **NOTE: The cycle billing is a result of customers being billed by the meter read date.**  
39 **The prior period adjustments (PPA's) consist of billing revisions/adjustments.**

Description	November, 2012		December, 2012		January, 2013	
	MCF	Cost	MCF	Cost	MCF	Cost
<b>1 Texas Gas Pipeline Area</b>						
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 <b>Total</b>	563,779	\$1,829,391.87	573,371	\$2,091,783.15	447,911	\$1,482,070.77
16						
17						
<b>18 Tennessee Gas Pipeline Area</b>						
19 Atmos Energy Marketing, LLC						
20 Twin Eagle Resource Management						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 <b>Total</b>	95,836	\$329,421.73	183,937	\$670,199.53	73,607	\$245,394.99
27						
28						
<b>29 Trunkline Gas Company</b>						
30 Atmos Energy Marketing, LLC						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 <b>Total</b>	92,180	\$315,438.51	127,001	\$464,818.40	126,963	\$420,217.18
37						
38						
<b>39 Midwestern Pipeline</b>						
40 Atmos Energy Marketing, LLC						
41 Midwestern Gas Transmission						
42 Anadarko						
43 Prepaid						
44 Reservation						
45 Fuel Adjustment						
46						
47 <b>Total</b>	(189)	(\$666.22)	(289)	(\$986.56)	227	\$769.12
48						
49						
<b>50 ANR Pipeline</b>						
51 Atmos Energy Marketing, LLC						
52 LG&E Natural						
53 Anadarko						
54 Prepaid						
55 Reservation						
56 Fuel Adjustment						
57						
58 <b>Total</b>	0	\$0.00	0	\$0.00	0	\$0.00
59						
60						
<b>61 All Zones</b>						
62 <b>Total</b>	751,606	\$2,473,585.89	884,020	\$3,225,814.52	648,708	\$2,148,452.06
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, 2012**

Exhibit D  
Page 6 of 6

<b>Line No.</b>	<b>Month</b>	<b>Gas Cost Written Off</b>	<b>Margin Written Off</b>	<b>Taxes &amp; Other Written Off</b>	<b>Total Written Off</b>	<b>Gas Cost Collected</b>	<b>Margin Collected</b>	<b>Net Uncollectible Gas Cost</b>	<b>Cumulative Net Uncollectible Gas Cost</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Dec-11	(\$15,472.49)	(\$29,062.37)	(\$1,930.38)	(\$46,465.24)	\$23,796.51	\$19,563.17	(\$8,324.02)	(\$8,324.02)
2	Jan-12	(\$8,752.52)	(\$17,960.92)	(\$1,160.30)	(\$27,873.74)	\$13,002.92	\$10,530.68	(\$4,250.40)	(\$12,574.42)
3	Feb-12	(\$15,199.41)	(\$19,243.43)	(\$1,839.76)	(\$36,282.60)	\$15,492.38	\$10,302.28	(\$292.97)	(\$12,867.39)
4	Mar-12	(\$18,548.67)	(\$22,720.21)	(\$1,741.99)	(\$43,010.87)	\$6,116.33	\$5,345.49	\$12,432.34	(\$435.05)
5	Apr-12	(\$26,495.05)	(\$22,288.47)	(\$2,195.93)	(\$50,979.45)	\$3,588.78	\$3,655.60	\$22,906.27	\$22,471.22
6	May-12	(\$54,250.83)	(\$37,487.56)	(\$4,208.44)	(\$95,946.83)	\$7,077.57	\$4,499.65	\$47,173.26	\$69,644.48
7	Jun-12	(\$110,570.26)	(\$73,155.11)	(\$7,684.66)	(\$191,410.03)	\$5,431.09	\$4,696.69	\$105,139.17	\$174,783.65
8	Jul-12	(\$93,660.83)	(\$71,934.45)	(\$6,771.72)	(\$172,367.00)	\$5,209.17	\$4,479.16	\$88,451.66	\$263,235.31
9	Aug-12	(\$96,384.24)	(\$99,106.79)	(\$7,439.66)	(\$202,930.69)	\$6,068.49	\$5,317.44	\$90,315.75	\$353,551.06
10	Sep-12	(\$35,363.31)	(\$50,152.61)	(\$3,099.56)	(\$88,615.48)	\$11,745.02	\$10,701.34	\$23,618.29	\$377,169.35
11	Oct-12	(\$16,819.36)	(\$34,128.97)	(\$1,922.47)	(\$52,870.80)	\$25,562.51	\$24,658.60	(\$8,743.15)	\$368,426.20
12	Nov-12	(\$17,693.74)	(\$41,398.64)	(\$2,798.73)	(\$61,891.11)	\$30,567.89	\$26,494.35	(\$12,874.15)	\$355,552.05

Atmos Energy Corporation  
 Refund Factor  
 Case No. 2012-00000  
 (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. 2012-00587				23,874.28
4	Less: amount related to specific end users				0.00
5	Amount to flow-through				<u>\$ 23,874.28</u>
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	<b>Allocation</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	
12		<b>Demand</b>	<b>Commodity</b>	<b>Total</b>	
13	Balance to be Refunded	\$0	\$ 23,874	\$23,874	
14		0	0	0	
15					
16	Total (w/o interest)	0	23,874	23,874	
17	Interest (Line 14 x Line 5)	0	0	0	
18	Total	\$0	\$23,874	\$23,874	
19					
20	<b>Refund Calculation</b>				
21					
22	Demand Allocator - All				
23	(See Exh. B, p. 8, line 12)			0.1590	
24	Demand Allocator - Firm				
25	(1 - Demand Allocator - All)			0.8410	
26	Firm Volumes (normalized)				
27	(See Exh. B, p. 6, col. 3, line 28)			16,659,822	
28	All Volumes (excluding Transportation)				
29	(See Exh. B, p. 6, col. 2, line 28)			16,912,709	
30					
31	Demand Factor - All	\$0			\$0.0000 / MCF
32	Demand Factor - Firm	\$0			\$0.0000 / MCF
33	Commodity Factor	\$23,874			\$ 0.0014 / MCF
34	Total Demand Firm Factor				
35	(Col. 2, lines 29 - 30)				<b>\$0.0000 / MCF</b>
36	Total Demand Interruptible Factor				
37	(Col. 2, line 29)				<b>\$0.0000 / MCF</b>
38	Total Firm Sales Factor				
39	(Col. 2, line 31 + col. 1, line 33)				<b>\$ 0.0014 / MCF</b>

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. 2011-00520

CERTIFICATE OF COMPLIANCE

We hereby certify that the refund directed to be made by Order in Case No. 2011-00520 has been completed in the following manner:

Refund Detail

Customers Refund As Filed	\$ (120,360.23)
Interest Accrued	-
Carry-over to next GCA Refund	21,970.68
Total	<u>\$ (98,389.55)</u>

Refund by Class of Customer

Sales:	
Residential	\$ 57,828.36
Commercial	27,273.17
Industrial	6,601.94
Public Authority	6,686.08
Total	<u>\$ 98,389.55</u>