



December 23, 2013

RECEIVED

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PUBLIC SERVICE
COMMISSION

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. 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 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

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

February 1, 2014 – April 30, 2014

Attorney for Applicant

Mark R. Hutchinson
611 Frederica Street
Owensboro, Kentucky 42301

December 23, 2013

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. 09-00354**.

The Company hereby files Fifty-Seventh Revised Sheet No. 4, Fifty-Seventh Revised Sheet No. 5 and Fifty-Seventh Revised Sheet No. 6 to its PSC No. 1, Rates, Rules and Regulations for Furnishing Natural Gas to become effective February 1, 2014.

The Gas Cost Adjustment (GCA) for firm sales service is \$6.1082 per Mcf and \$4.8185 per Mcf for interruptible sales service. The supporting calculations for the Fifty-Seventh 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 – Performance Based Recovery Factor (PBRF)

Since the Company's last GCA filing, Case No. 2013-00357, 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 February, 2014 through April 30, 2014, as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Commodity Gas Cost will be approximately \$5.6376 per Mcf for

the quarter of February 1, 2014 through April 30, 2014, as compared to \$5.6021 per Mcf used for the period of November 1, 2013 through January 31, 2014. The G-2 Expected Commodity Gas Cost will be approximately \$4.3479 for the quarter of February 1, 2014 through April 30, 2014 as compared to \$4.3124 for the period of November 1, 2013 through January 31, 2014.

3. The Company's notice sets out a new Correction Factor of \$0.2270 per Mcf which will remain in effect until at least April 30, 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 October 31, 2013	2,585,771.46
<hr/>	
Over-Refunded Amount	<u>53,903.63</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 April 30, 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. 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 October 31, 2013 (November, 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-Seventh Revised Sheet No. 5; and Fifty-Seventh 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 February 1, 2014.

DATED at Dallas, Texas this 23th Day of December, 2013.

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)	-	\$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 Mcf²

Sales (G-1)

Transportation (T-4)

First	300	¹ Mcf	@	7.2082	per Mcf	@	1.1000	per Mcf	(l, -)
Next	14,700	¹ Mcf	@	6.8782	per Mcf	@	0.7700	per Mcf	(l, -)
Over	15,000	Mcf	@	6.6082	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

Rate per Mcf²

Sales (G-2)

Transportation (T-3)

First	15,000	¹ Mcf	@	5.4485	per Mcf	@	0.6300	per Mcf	(l, -)
Over	15,000	Mcf	@	5.2285	per Mcf	@	0.4100	per Mcf	(l, -)

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 December 23, 2013
MONTH / DATE / YEAR

DATE EFFECTIVE February 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

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)	5.6376	4.3479	(l, l)
CF (Correction Factor)	0.2770	0.2770	(l, l)
RF (Refund Adjustment)	0.0000	0.0000	(-, -)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1936</u>	<u>0.1936</u>	(l, l)
GCA (Gas Cost Adjustment)	<u><u>\$6.1082</u></u>	<u><u>\$4.8185</u></u>	(l, l)

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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

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											
<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.

DATE OF ISSUE December 23, 2013
MONTH / DATE / YEAR

DATE EFFECTIVE February 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

Line No.	Description	Case No.		Difference
		(a) 2013-00357 \$/Mcf	(b) 2014-00000 \$/Mcf	
1	G - 1			
2				
3	<u>Distribution Charge (per Case No. 09-00354)</u>			
4	First 300 Mcf	1.1000	1.1000	0.0000
5	Next 14,700 Mcf	0.7700	0.7700	0.0000
6	Over 15,000 Mcf	0.5000	0.5000	0.0000
7				
8	<u>Gas Cost Adjustment Components</u>			
9	EGC (Expected Gas Cost):			
10	Commodity	4.0899	4.1254	0.0355
11	Demand	1.5122	1.5122	0.0000
12	Total EGC	5.6021	5.6376	0.0355
13	CF (Correction Factor)	(0.0669)	0.2770	0.3439
14	RF (Refund Adjustment)	0.0000	0.0000	0.0000
15	PBRRF (Performance Based Rate Recovery Factor)	0.1623	0.1936	0.0313
16	GCA (Gas Cost Adjustment)	5.6975	6.1082	0.4107
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	6.7975	7.2082	0.4107
20	Next 14,700 Mcf	6.4675	6.8782	0.4107
21	Over 15,000 Mcf	6.1975	6.6082	0.4107
22				
23				
24	G - 2			
25				
26	<u>Distribution Charge (per Case No. 09-00354)</u>			
27	First 15,000 Mcf	0.6300	0.6300	0.0000
28	Over 15,000 Mcf	0.4100	0.4100	0.0000
29				
30	<u>Gas Cost Adjustment Components</u>			
31	EGC (Expected Gas Cost):			
32	Commodity	4.0899	4.1254	0.0355
33	Demand	0.2225	0.2225	0.0000
34	Total EGC	4.3124	4.3479	0.0355
35	CF (Correction Factor)	(0.0669)	0.2770	0.3439
36	RF (Refund Adjustment)	0.0000	0.0000	0.0000
37	PBRRF (Performance Based Rate Recovery Factor)	0.1623	0.1936	0.0313
38	GCA (Gas Cost Adjustment)	4.4078	4.8185	0.4107
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	5.0378	5.4485	0.4107
42	Over 14,700 Mcf	4.8178	5.2285	0.4107
43				
44				
45	Refund Factor (RF)			
47		Effective Date	RF	
48		Case No.		
49				
50	1 -	2013-00123	5/1/2013	0.0000
51	2 -	2013-00246	8/1/2013	0.0000
52	3 -	2013-00357	11/1/2013	0.0000
53	4 -	2014-00000	2/1/2014	0.0000
54				
55	Total Refund Factor (RF)			\$0.0000

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2013-00357	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. 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				

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>

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

Line No. Description	(a) Tariff Sheet No.	(b) Annual Units MMbtu	(c) Rate \$/MMbtu	(d) (e) Non-Commodity Total Demand \$ \$	
	1 0 to Zone 2				
2 FT-G Contract # 2546		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 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>5,555,732</u>	<u>5,555,732</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>					1,082,877		
2	Indexed Gas Cost						4.2630	4,616,306
3	Commodity (Zone 3)	Section 4.4 - NNS					0.0490	53,061
4	Fuel and Loss Retention @	Section 4.18.1	2.71%				0.1187	128,538
5							<u>4.4307</u>	<u>4,797,905</u>
6								
7	<u>Firm Transportation</u>					885,991		
8	Indexed Gas Cost						4.2630	3,776,978
9	Base (Weighted on MDQs)						0.0442	39,161
10	ACA	Section 4.1 - FT					0.0012	1,063
11	Fuel and Loss Retention @	Section 4.18.1	2.71%				0.1187	105,167
12							<u>4.4271</u>	<u>3,922,369</u>
13	<u>No Notice Storage</u>							
14	Net (Injections)/Withdrawals							
15	Withdrawals					2,151,044	3.6460	7,842,706
16	Injections					0	4.2630	0
17	Commodity (Zone 3)	Section 4.4 - NNS					0.0490	105,401
18	Fuel and Loss Retention @	Section 4.18.1	2.71%				0.1187	255,329
19						<u>2,151,044</u>	<u>3.8137</u>	<u>8,203,436</u>
20								
21								
22	Total Purchases in Texas Area					<u>4,119,912</u>	<u>4.1078</u>	<u>16,923,710</u>
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				<u>53,574,777</u>	<u>100.0%</u>		<u>\$ 0.0442</u>
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				<u>289,000</u>	<u>100.00%</u>		<u>\$ 0.0177</u>

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

Line No.	Description	Tariff Sheet No.	(a)	(b)	(c)	(d)	(e)	(f)	
							Purchases	Rate	Total
						Mcf	MMbtu	\$/MMbtu	\$
1	<u>FT-A and FT-G</u>					435,400			
2	Indexed Gas Cost						4.2630	1,856,110	
3	Base Commodity (Weighted on MDQs)						0.0177	7,707	
4	ACA	24					0.0012	522	
5	Fuel and Loss Retention	32	2.05%				0.0892	38,838	
6							4.3711	1,903,177	
7									
8	<u>FT-GS</u>					0			
9	Indexed Gas Cost						4.2630	0	
10	Base Rate	26					0.9131	0	
11	ACA	24					0.0012	0	
12	Fuel and Loss Retention	32	2.05%				0.0892	0	
13							5.2665	0	
14									
15	<u>Gas Storage</u>								
16	FT-A & FT-G Market Area Withdrawals					748,115	3.6460	2,727,627	
17	FT-A & FT-G Market Area Injections					0	4.2630	0	
18	Withdrawal Rate	61					0.0087	6,509	
19	Injection Rate	61					0.0087	0	
20	Fuel and Loss Retention	61	1.45%				0.0001	75	
21	Total					748,115	3.6548	2,734,211	
22									
23									
24									
25	Total Tennessee Gas Zones					1,183,515	3.9183	4,637,388	

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			313,500		
3	Indexed Gas Cost				4.2630	1,336,451
4	Base Commodity	10			0.0051	1,599
5	ACA	10			0.0012	376
6	Fuel and Loss Retention	10	0.85%		0.0322	10,095
7					<u>4.3015</u>	<u>1,348,521</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	\$	\$
	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	5,555,732			
5	Trunkline Gas Company	181,494			
6	Total	<u>\$23,807,454</u>			
7					
8		Allocated	Related	Monthly Demand Charge	
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm Interruptible
10	All	0.1488	\$3,542,549	15,925,100	0.2225 0.2225
11	Firm	0.8512	20,264,905	15,713,255	1.2897
12	Total	<u>1.0000</u>	<u>\$23,807,454</u>		<u>1.5122 0.2225</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	1.5122
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	211,845	211,845		1.5122 0.2225
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>	

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

	(a)	(b)	(c)	(d)
Line				
No. Description	Purchases		Rate	Total
	Mcf	MMbtu	\$/Mcf	\$
1 <u>Texas Gas Area</u>				
2 No Notice Service	1,071,095	1,082,877	4.4794	4,797,905
3 Firm Transportation	876,351	885,991	4.4758	3,922,369
4 No Notice Storage	2,127,640	2,151,044	3.8557	8,203,436
5 Total Texas Gas Area	4,075,086	4,119,912	4.1530	16,923,710
6				
7 <u>Tennessee Gas Area</u>				
8 FT-A and FT-G	413,407	435,400	4.6036	1,903,177
9 FT-GS	0	0	0.0000	0
10 Gas Storage				
11 Injections	0	0	0.0000	0
12 Withdrawals	710,326	748,115	3.8492	2,734,211
13	1,123,733	1,183,515	4.1268	4,637,388
14 <u>Trunkline Gas Area</u>				
15 Firm Transportation	311,940	313,500	4.3230	1,348,521
16				
17 <u>Company Owned Storage</u>				
18 Injections	3,427,210	3,464,909	4.2630	13,070,350
19 Withdrawals	0	0		0
20 Net WKG Storage	3,427,210	3,464,909	3.8137	13,070,350
21				
22				
23 Local Production	160,698	162,305	4.2630	685,056
24				
25				
26				
27 Total Commodity Purchases	9,098,667	9,244,141	4.0297	36,665,025
28				
29 Lost & Unaccounted for @	2.32%	211,089	214,464	
30				
31 Total Deliveries	8,887,578	9,029,677	4.1254	36,665,025
32				
33				
34				
35 Total Expected Commodity Cost	8,887,578	9,029,677	4.1254	36,665,025
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	<u>365</u>
5	Average Daily Sales and Transport Volumes	<u><u>43,630</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>293,200</u></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 February 2014 through April 2014 during the period December 06 through December 19, 2013.

		Feb-14 <u>(\$/MMBTU)</u>	Mar-14 <u>(\$/MMBTU)</u>	Apr-14 <u>(\$/MMBTU)</u>
Friday	12/06/13	4.110	4.096	4.036
Monday	12/09/13	4.225	4.203	4.125
Tuesday	12/10/13	4.231	4.204	4.128
Wednesday	12/11/13	4.331	4.296	4.163
Thursday	12/12/13	4.401	4.363	4.170
Friday	12/13/13	4.350	4.320	4.138
Monday	12/16/13	4.286	4.264	4.140
Tuesday	12/17/13	4.304	4.286	4.145
Wednesday	12/18/13	4.274	4.259	4.115
Thursday	12/19/13	4.489	4.473	4.214
Average		<u>\$4.300</u>	<u>\$4.276</u>	<u>\$4.137</u>

- B. The Company believes prices are decreasing and prices for the quarter ending April 30, 2014 will settle at \$4.263 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

	February-14			March-14			April-14			Total		
	<u>Volumes</u>	<u>Rate</u>	<u>Value</u>	<u>Volumes</u>	<u>Rate</u>	<u>Value</u>	<u>Volumes</u>	<u>Rate</u>	<u>Value</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	August-13	380,198	\$2,869,109.44	\$1,986,535.36	\$882,574.08	\$0.00	\$882,574.08
2							
3	September-13	532,242	\$3,765,669.89	\$2,163,105.77	\$1,602,564.12	\$0.00	\$1,602,564.12
4							
5	October-13	1,027,853	\$5,545,322.20	\$2,976,695.95	\$2,568,626.25	\$0.00	\$2,568,626.25
6							
7	Total Gas Cost						
8	Under/(Over) Recovery		<u>\$12,180,101.53</u>	<u>\$7,126,337.08</u>	<u>\$5,053,764.45</u>	<u>\$0.00</u>	<u>\$5,053,764.45</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$956,610.01</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through July 2013 (August 2013 GL)					(1,065,007.60)	
14	Total Gas Cost Under/(Over) Recovery for the three months ended October 2013					5,053,764.45	
15	Recovery from outstanding Correction Factor (CF)					(21,110.76)	
16	Over-Refunded Amount of Pipeline Refunds					53,903.63	
17	(Over)/Under Recovered Gas Cost through October 2013 (November 2013 GL) (a)					<u>\$4,021,549.72</u>	
18	Divided By: Total Expected Customer Sales (b)					15,925,100	Mcf
19							
20	Correction Factor - Part 1					<u>\$0.2525</u>	/ Mcf
21							
22	<u>Correction Factor - Part 2</u>						
23	Net Uncollectible Gas Cost through November 2013 (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 October 2013 (November 2013 GL) including Net Uncol Gas Cost					\$4,411,950.50	
30	Divided By: Total Expected Customer Sales (b)					15,925,100	
31							
32	Correction Factor - Total (CF)					<u>\$0.2770</u>	/ Mcf
33							

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended October 2013
2014-00000

Line No.	Description	GL Unit	September-13	October-13	November-13
			(a) August-13	(b) Month September-13	(c) October-13
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	1,907,208	1,946,166	2,412,151
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	0	0	8,222
14	Injections	Mcf	(972,474)	(977,382)	(969,745)
15	Producers	Mcf	68,772	56,539	56,270
16	Third Party Reimbursements	Mcf	0	(2)	0
17	Pipeline Imbalances cashed out	Mcf			
18	System Imbalances ²	Mcf	(623,308)	(493,079)	(479,045)
19	Total Supply	Mcf	380,198	532,242	1,027,853
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	Total Purchases	Mcf	380,198	532,242	1,027,853

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 October 2013
2014-00000

Line No.	Description	GL Unit	September-13	October-13	November-13
			(a)	(b)	(c)
			Month		
			August-13	September-13	October-13
1	Supply Cost				
2	Pipelines:				
3	Texas Gas Transmission ¹	\$	1,222,644	1,219,193	1,644,831
4	Tennessee Gas Pipeline ¹	\$	225,305	224,980	246,824
5	Trunkline Gas Company ¹	\$	5,960	5,323	5,501
6	Twin Eagle Resource Management	\$	7,251	12,862	10,537
7	Midwestern Pipeline ¹	\$			
8	Total Pipeline Supply	\$	<u>1,461,160</u>	<u>1,462,357</u>	<u>1,907,692.37</u>
9	Total Other Suppliers	\$	6,460,585	6,809,839	8,383,652
10	Hedging Settlements	\$	0	0	0
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	\$	0	0	33,246
17	Injections	\$	(3,249,619)	(3,381,025)	(3,425,240)
18	Producers	\$	220,441	190,417	190,274
19	Third Party Reimbursements	\$	(724)	(359)	(786)
20	Pipeline Imbalances cashed out	\$			
21	System Imbalances ²	\$	<u>(2,145,234)</u>	<u>(1,438,059)</u>	<u>(1,666,015)</u>
22	Sub-Total	\$	<u>2,869,109</u>	<u>3,765,670</u>	<u>5,545,322.20</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>2,869,109.44</u></u>	<u><u>3,765,669.89</u></u>	<u><u>5,545,322.20</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	August, 2013		September, 2013		October, 2013	
	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	1,659,142	\$5,560,284.36	1,688,557	\$5,838,996.05	2,095,764	\$7,211,401.27
16						
17						
18 Tennessee Gas Pipeline Area						
19 Atmos Energy Marketing, LLC						
20 Twin Eagle Resource Management						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 Total	215,822	\$789,699.66	228,012	\$866,603.49	285,994	\$1,065,301.99
27						
28						
29 Trunkline Gas Company						
30 Atmos Energy Marketing, LLC						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 Total	31,553	\$108,147.48	30,535	\$107,809.88	30,983	\$109,203.64
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	691	\$2,453.34	(938)	(\$3,570.57)	(590)	(\$2,255.30)
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	1,907,208	\$6,460,584.84	1,946,166	\$6,809,838.85	2,412,151	\$8,383,651.60
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

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	\$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 *
40	Total Interruptible Sales Factor				
41	(Col. 2, line 31 + col. 1, line 35)				\$ - / MCF *

* The Company's notice sets out a new Refund Factor of (\$0.0000) per MCF which will remain in effect until at least April 30, 2014. The Company has refunded the original obligation to our customers for all pipeline refunds.

Atmos Energy Corporation
Performance Based Rate Recovery Factor
2014-00000
(PBRRF)

Exhibit E

Line No.	Amounts Reported:	AMOUNT
1	Company Share of 11/12-10/13 PBR Activity	\$ 2,699,935.36
2	Carry-over Amount in Case No. 2010-00526	\$382,557.62
3		-
4	Total	<u>\$ 3,082,492.98</u>
5		
6		
7	Total	\$ 3,082,492.98
8	Less: Amount related to specific end users	0.00
9	Amount to flow-through	<u>\$ 3,082,492.98</u>
10		
11		
12		
13	Allocation	Total
14		
15	Company share of PBR activity	\$ 3,082,492.98
16		
17	PBR Calculation	
18		
19	Demand Allocator - All	
20	(See Exh. B, p. 6, line 10)	0.1488
21	Demand Allocator - Firm	
22	(1 - Demand Allocator - All)	0.8512
23	Firm Volumes (normalized)	
24	(See Exh. B, p. 6, col. (a), line 19)	15,713,255
25	All Volumes (excluding Transportation)	
26	(See Exh. B, p. 6, col. (b), line 28)	15,925,100
27		
28		
29	Total Sales Factor (Line 15 / Line 26)	\$ 0.1936 / MCF
30		
31	Total Interruptible Sales Factor (Line 29)	\$ 0.1936 / MCF

Atmos Energy Corporation
Performance Based Rate Recovery - Residual Balance Calculation
Carry-over Amount in Case No.

EXHIBIT E
Workpaper 1

Company Share of 11/11-10/12 PBR Activity	2,138,406.33
Carry-over Amount in Case No. 2009-00544	131,999.23
Balance Filed in Case No.	<u><u>2,270,405.56</u></u>

Line No.	Month (a)	Sales (b)	PBRRF (c)	PBR Recoveries (d)	PBR Recovery Adjustments (e)	Total PBR Recoveries (d) + (e) = (f)	Balance Prior (g) - (f) = (g)
1							
2	Balance Forward (from above)						\$ 2,270,405.56
3	Feb-12	2,603,921	\$0.1302	\$339,030.48	(\$50.04)	338,980.44	1,931,425.12
4	Mar-12	1,871,158	0.1302	243,624.76	0.33	243,625.09	1,687,800.03
5	Apr-12	687,121	0.1302	89,463.12	0.31	89,463.43	1,598,336.60
6	May-12	568,519	0.1302	74,021.11	0.61	74,021.72	1,524,314.88
7	Jun-12	424,746	0.1302	55,301.98	0.76	55,302.74	1,469,012.14
8	Jul-12	398,142	0.1302	51,838.13	0.33	51,838.46	1,417,173.68
9	Aug-12	437,555	0.1302	56,969.70	4,004.94	60,974.64	1,356,199.04
10	Sep-12	433,205	0.1302	56,403.26	(44.31)	56,358.95	1,299,840.09
11	Oct-12	682,688	0.1302	88,885.93	(0.84)	88,885.09	1,210,955.00
12	Nov-12	1,400,141	0.1302	182,298.32	(7.49)	182,290.83	1,028,664.17
13	Dec-12	1,934,267	0.1302	251,841.50	(0.52)	251,840.98	776,823.19
14	Jan-13	3,028,151	0.1302	394,265.20	0.37	394,265.57	382,557.62
15							
16	Total	<u>14,469,612</u>		<u>\$1,883,943.49</u>	<u>\$3,904.45</u>	<u>\$1,887,847.94</u>	<u>\$382,557.62</u>