

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

In the Matter of:

GAS COST ADJUSTMENT)
FILING OF)
ATMOS ENERGY CORPORATION)

Case No. 2020-00403

NOTICE

QUARTERLY FILING

For The Period

February 01, 2021 - April 30, 2021

Attorney for Applicant

Mark R. Hutchinson
611 Frederica Street
Owensboro, Kentucky 42301

December 18, 2020

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:

Brannon C. Taylor
Vice President of Rates & Regulatory Affairs
Kentucky/Mid-States Division
Atmos Energy Corporation
810 Crescent Drive, Suite 600
Franklin, Tennessee 37067

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

Liza Philip
Manager, Rate Administration
Atmos Energy Corporation
5430 LBJ Freeway, Suite 700
Dallas, Texas 75240

Anthony Croissant
Sr. Rate Administration Analyst
Atmos Energy Corporation
5430 LBJ Freeway, Suite 700
Dallas, Texas 75240

The Company gives notice to the Kentucky Public Service Commission, hereinafter "the Commission", pursuant to the Gas Cost Adjustment Clause contained in the Company's settlement gas rate schedules in **Case No. 2013-00148**

The Company hereby files Thirty-Sixth Revised Sheet No. 4, Thirty-Sixth Revised Sheet No. 5, and Thirty-Sixth Revised Sheet No. 6 to its PSC No. 2, Rates, Rules and Regulations for Furnishing Natural Gas to become effective February 01, 2021.

The Gas Cost Adjustment (GCA) for firm sales service is \$3.943 per Mcf and \$2.6212 per Mcf for interruptible sales service. The supporting calculations for the Thirty-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 – Performance Based Rate Recovery Factor (PBRRF) Calculation

Since the Company's last GCA filing, Case No. 2020-00315, 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 01, 2021 through April 30, 2021 as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Gas Cost will be approximately \$4.0243 per Mcf for the quarter of February 01, 2021 through April 30, 2021 as compared to \$4.2605 per Mcf used

for the period of November 01, 2020 through January 31, 2021. The G-2 Expected Commodity Gas Cost will be approximately \$2.7025 for the quarter February 01, 2021 through April 30, 2021 as compared to \$3.0068 for the period of November 01, 2020 through January 31, 2021.

3. The Company's notice sets out a new Correction Factor of (\$0.2620) per Mcf which will remain in effect until at least April 30, 2021.
4. The Refund Factor of (\$0.0000) per Mcf will remain in effect until the refund has been completed.

The GCA tariff as approved in Case No. 92-558 provides for a Correction Factor (CF) which compensates for the difference between the expected gas cost and the actual gas cost for prior periods. A revision to the GCA tariff effective December 1, 2001, Filing No. T62-1253, provides that the Correction Factor be filed on a quarterly basis. In Case No. 2013-00148, effective January 24, 2014, the Company's GCA tariff allows recovery of any gas cost which is uncollectible, to be included in each February GCA filing.

The Company is filing its updated Correction Factor that is based upon the balance in the Company's 1910 Account as of October 31, 2020 (November 2020 general ledger). The Calculation for the Correction Factor is shown on Exhibit D, Page 1 of 6. Also beginning with the January, 2014 GCA filing in compliance with tariff page 16 from the Rate Case filing (Case

No. 2013-00148) the Company is allowed to recover the net uncollectible gas cost (net uncollectible gas cost less subsequently collected gas cost).

WHEREFORE, Atmos Energy Corporation requests this Commission, pursuant to the Commission's order in Case No. 99-070, to approve the Gas Cost Adjustment (GCA) as filed in Thirty-Sixth Revised Sheet No. 5; and Thirty-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 February 01, 2021.

DATED at Dallas, Texas this 18th day of December, 2020.

ATMOS ENERGY CORPORATION

By: /s/ Anthony Croissant
Anthony Croissant
Sr. Rate Administration Analyst
Atmos Energy Corporation

Current Rate Summary

Case No. 2020-00403

Firm Service

Base Charge:

Residential (G-1)	-	\$19.30	per meter per month	(-)
Non-Residential (G-1)	-	51.75	per meter per month	(-)
Transportation (T-4)	-	435.00	per delivery point per month	(-)
Transportation Administration Fee	-	50.00	per customer per meter	(-)

Rate per Mcf²

			<u>Sales (G-1)</u>		<u>Transportation (T-4)</u>	
First	300	¹ Mcf	@ 5.3285	per Mcf	@ 1.3855	per Mcf (I, -)
Next	14,700	¹ Mcf	@ 4.9008	per Mcf	@ 0.9578	per Mcf (I, -)
Over	15,000	Mcf	@ 4.7081	per Mcf	@ 0.7651	per Mcf (I, -)

Interruptible Service

Base Charge

Sales (G-2)	-	435.00	per delivery point per month	(-)
Transportation (T-3)	-	435.00	per delivery point per month	(-)
Transportation Administration Fee	-	50.00	per customer per meter	(-)

Rate per Mcf²

			<u>Sales (G-2)</u>		<u>Transportation (T-3)</u>	
First	15,000	¹ Mcf	@ 3.4539	per Mcf	@ 0.8327	per Mcf (R, -)
Over	15,000	Mcf	@ 3.2599	per Mcf	@ 0.6387	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.

DATE OF ISSUE December 18, 2020
MONTH / DATE / YEAR

DATE EFFECTIVE February 1, 2021
MONTH / DATE / YEAR

ISSUED BY /s/ Brannon C. Taylor
SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2020-00403 DATED N/A

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

THIRTY-SIXTH REVISED SHEET NO. 5

CANCELLING

THIRTY-FIFTH REVISED SHEET NO. 5

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Gas Cost Adjustments

Case No. 2020-00403

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)	4.0243	2.7025	(R, R)
CF (Correction Factor)	(0.2620)	(0.2620)	(I, I)
RF (Refund Adjustment)	0.0000	0.0000	(-, -)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1807</u>	<u>0.1807</u>	(R, R)
GCA (Gas Cost Adjustment)	<u><u>\$3.9430</u></u>	<u><u>\$2.6212</u></u>	(I, R)

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TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2020-00403 DATED N/A

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

THIRTY-SIXTH REVISED SHEET NO. 6

ATMOS ENERGY CORPORATION

NAME OF UTILITY

CANCELLING

THIRTY-FIFTH REVISED SHEET NO. 6

Current Transportation

Case No. 2020-00403

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

System Lost and Unaccounted gas percentage:

1.84%

				<u>Simple</u>			<u>Non-</u>			<u>Gross</u>	
				<u>Margin</u>			<u>Commodity</u>			<u>Margin</u>	
<u>Transportation Service</u> ¹											
<u>Firm Service (T-4)</u>											
First	300	Mcf	@	\$1.3855	+	\$0.0000	=	\$1.3855	per Mcf	(-)	
Next	14,700	Mcf	@	0.9578	+	0.0000	=	0.9578	per Mcf	(-)	
All over	15,000	Mcf	@	0.7651	+	0.0000	=	0.7651	per Mcf	(-)	
<u>Interruptible Service (T-3)</u>											
First	15,000	Mcf	@	\$0.8327	+	\$0.0000	=	\$0.8327	per Mcf	(-)	
All over	15,000	Mcf	@	0.6387	+	0.0000	=	0.6387	per Mcf	(-)	

¹ Excludes standby sales service.

DATE OF ISSUE December 18, 2020
MONTH / DATE / YEAR

DATE EFFECTIVE February 1, 2021
MONTH / DATE / YEAR

ISSUED BY /s/ Brannon C. Taylor
SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2020-00403 DATED N/A

Line No.	Description	Case No.		Difference
		(a) 2020-00315 \$/Mcf	(b) 2020-00403 \$/Mcf	
1	<u>G - 1</u>			
2				
3	<u>Distribution Charge (per Case No. 2018-00281)</u>			
4	First 300 Mcf	1.3855	1.3855	0.0000
5	Next 14,700 Mcf	0.9578	0.9578	0.0000
6	Over 15,000 Mcf	0.7651	0.7651	0.0000
7				
8	<u>Gas Cost Adjustment Components</u>			
9	EGC (Expected Gas Cost):			
10	Commodity	2.7899	2.4849	(0.3050)
11	Demand	1.4706	1.5394	0.0688
12	Total EGC	4.2605	4.0243	(0.2362)
13	CF (Correction Factor)	(0.5666)	(0.2620)	0.3046
14	RF (Refund Adjustment)	0.0000	0.0000	0.0000
15	PBRRF (Performance Based Rate Recovery Factor)	0.2169	0.1807	(0.0362)
16	GCA (Gas Cost Adjustment)	3.9108	3.9430	0.0322
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	5.2963	5.3285	0.0322
20	Next 14,700 Mcf	4.8686	4.9008	0.0322
21	Over 15,000 Mcf	4.6759	4.7081	0.0322
22				
23				
24	<u>G - 2</u>			
25				
26	<u>Distribution Charge (per Case No. 2018-00281)</u>			
27	First 15,000 Mcf	0.8327	0.8327	0.0000
28	Over 15,000 Mcf	0.6387	0.6387	0.0000
29				
30	<u>Gas Cost Adjustment Components</u>			
31	EGC (Expected Gas Cost):			
32	Commodity	2.7899	2.4849	(0.3050)
33	Demand	0.2169	0.2176	0.0007
34	Total EGC	3.0068	2.7025	(0.3043)
35	CF (Correction Factor)	(0.5666)	(0.2620)	0.3046
36	RF (Refund Adjustment)	0.0000	0.0000	0.0000
37	PBRRF (Performance Based Rate Recovery Factor)	0.2169	0.1807	(0.0362)
38	GCA (Gas Cost Adjustment)	2.6571	2.6212	(0.0359)
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	3.4898	3.4539	(0.0359)
42	Over 14,700 Mcf	3.2958	3.2599	(0.0359)

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2020-00315	2020-00403	
		\$/Mcf	\$/Mcf	\$/Mcf
1	<u>T -4 Transportation Service / Firm Service (High Priority)</u>			
2				
3	<u>Simple Margin / Distribution Charge (per Case No. 2015-00343)</u>			
4	First 300 Mcf	1.3855	1.3855	0.0000
5	Next 14,700 Mcf	0.9578	0.9578	0.0000
6	Over 15,000 Mcf	0.7651	0.7651	0.0000
7				
8				
9	<u>T - 3 / Interruptible Service (Low Priority)</u>			
10				
11	<u>Simple Margin / Distribution Charge (per Case No. 2015-00343)</u>			
12	First 15,000 Mcf	0.8327	0.8327	0.0000
13	Over 15,000 Mcf	0.6387	0.6387	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	12,175,247			
3	Base Rate	Section 4.4 - NNS		0.3088	3,759,716	3,759,716
4						
5	Total SL to Zone 2		<u>12,175,247</u>		<u>3,759,716</u>	<u>3,759,716</u>
6						
7	<u>SL to Zone 3</u>					
8	NNS Contract #	29762	27,757,688			
9	Base Rate	Section 4.4 - NNS		0.3543	9,834,549	9,834,549
10						
11	FT Contract #	29759	6,022,500			
12	Base Rate	Section 4.1 - FT		0.2939	1,770,013	1,770,013
13						
14	FT Contract #	34380	3,650,000			
15	Base Rate	Section 4.1 - FT		0.2939	1,072,735	1,072,735
16						
17	Total SL to Zone 3		<u>37,430,188</u>		<u>12,677,297</u>	<u>12,677,297</u>
18						
19	<u>Zone 1 to Zone 3</u>					
20	STF Contract #	35772	323,400			
21	Base Rate	Section 4.2 - STF		0.3282	106,140	106,140
22						
23						
24						
25						
26	Total Zone 1 to Zone 3		<u>323,400</u>		<u>106,140</u>	<u>106,140</u>
27						
28	<u>SL to Zone 4</u>					
29	NNS Contract #	29763	3,320,769			
30	Base Rate	Section 4.4 - NNS		0.4190	1,391,402	1,391,402
31						
32	FT Contract #	31097	1,825,000			
33	Base Rate	Section 4.1 - FT		0.3670	669,775	669,775
34						
38	Total SL to Zone 4		<u>5,145,769</u>		<u>2,061,177</u>	<u>2,061,177</u>
39						
40	<u>Zone 2 to Zone 4</u>					
41	FT Contract #	39787	2,309,720			
42	Base Rate	Section 4.1 - FT		0.2780	642,102	642,102
43						
44	Total Zone 2 to Zone 4		<u>2,309,720</u>		<u>642,102</u>	<u>642,102</u>
45						
46	<u>Zone 3 to Zone 3</u>					
47	FT Contract #	36773	1,825,000			
48	Base Rate	Section 4.1 - FT		0.1493	272,473	272,473
49						
50	Total Zone 3 to Zone 3		<u>1,825,000</u>		<u>272,473</u>	<u>272,473</u>
51						
52	Total SL to Zone 2		12,175,247		3,759,716	3,759,716
53	Total SL to Zone 3		37,430,188		12,677,297	12,677,297
54	Total Zone 1 to Zone 3		323,400		106,140	106,140
55	Total SL to Zone 4		5,145,769		2,061,177	2,061,177
56	Total Zone 2 to Zone 4		2,309,720		642,102	642,102
57	Total Zone 3 to Zone 3		1,825,000		272,473	272,473
58						
59	Total Texas Gas		<u>59,209,324</u>		<u>19,518,905</u>	<u>19,518,905</u>
60						
61						
62	Total Texas Gas Area Non-Commodity				<u>19,518,905</u>	<u>19,518,905</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	<u>0 to Zone 2</u>					
2	FT-G Contract # 2546		144,000			
3	Base Rate	23		13.9581	2,009,966	2,009,966
4						
5	FT-A Contract # 95033		144,000			
6	Base Rate	14		13.9581	2,009,966	2,009,966
7						
8	Total Zone 0 to 2		<u>288,000</u>		<u>4,019,932</u>	<u>4,019,932</u>
9						
10	<u>1 to Zone 2</u>					
11	FT-A Contract # 300264		30,000			
12	Base Rate	14		9.4788	284,364	284,364
13						
14	Total Zone 1 to 2		<u>30,000</u>		<u>284,364</u>	<u>284,364</u>
15						
16	<u>Gas Storage</u>					
17	Production Area:					
18	Demand	61	34,968	1.8222	63,719	63,719
19	Space Charge	61	4,916,148	0.0185	90,949	90,949
20	Market Area:					
21	Demand	61	237,408	1.3386	317,794	317,794
22	Space Charge	61	10,846,308	0.0183	198,487	198,487
23	Total Storage		<u>16,034,832</u>		<u>670,949</u>	<u>670,949</u>
24						
25	Total Tennessee Gas Area FT-G Non-Commodity				<u><u>4,975,245</u></u>	<u><u>4,975,245</u></u>

Line No.	(a) Description	(b) Tariff Sheet No.	(c) Purchases Mcf	(d) Purchases MMbtu	(e) Rate \$/MMbtu	(f) Total \$
1	<u>No Notice Service</u>			570,584		
2	Indexed Gas Cost				2.7080	1,545,142
3	Commodity (Zone 3)	Section 4.4 - NNS			0.0490	27,959
4	Fuel and Loss Retention @	Section 4.18.1	0.47%		0.0128	7,303
5					2.7698	1,580,404
6						
7	<u>Firm Transportation</u>			466,842		
8	Indexed Gas Cost				2.7080	1,264,207
9	Base (Weighted on MDQs)				0.0442	20,634
10	ACA	Section 4.1 - FT			0.0011	514
11	Fuel and Loss Retention @	Section 4.18.1	0.47%		0.0128	5,976
12					2.7661	1,291,331
13	<u>No Notice Storage</u>					
14	Net (Injections)/Withdrawals					
15	Withdrawals			1,639,498	2.1910	3,592,139
16	Injections			0	2.7080	0
17	Commodity (Zone 3)	Section 4.4 - NNS			0.0490	80,335
18	Fuel and Loss Retention @	Section 4.18.1	0.47%		0.0128	20,986
19				1,639,498	2.2528	3,693,460
20						
21						
22	Total Purchases in Texas Area			2,676,924	2.4525	6,565,195
23						
24						
25	Used to allocate transportation non-commodity					
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	12,175,247	21.22%	\$0.0399	\$ 0.0085
31	SL to Zone 3	Section 4.1 - FT	37,430,188	65.23%	0.0445	\$ 0.0290
32	1 to Zone 3	Section 4.1 - FT	323,400	0.56%	0.0422	\$ 0.0002
33	SL to Zone 4	Section 4.1 - FT	5,145,769	8.97%	0.0528	\$ 0.0047
34	2 to Zone 4	Section 4.1 - FT	2,309,720	4.03%	0.0446	\$ 0.0018
35	Total		57,384,324	100.0%		\$ 0.0442
36						
37	<u>Tennessee Gas</u>					
38	0 to Zone 2	24	288,000	90.57%	\$0.0167	\$ 0.0151
39	1 to Zone 2	24	30,000	9.43%	0.0087	0.0008
40	Total		318,000	100.00%		\$ 0.0159

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>				452,648		
2	Indexed Gas Cost					2.7080	1,225,771
3	Base Commodity (Weighted on MDQs)					0.0159	7,218
4	ACA	24				0.0011	498
5	Fuel and Loss Retention	32	2.00%			0.0553	25,031
6							
7						2.7803	1,258,518
8	<u>FT-GS</u>				0		
9	Indexed Gas Cost					2.7080	0
10	Base Rate	26				0.7794	0
11	ACA	24				0.0011	0
12	Fuel and Loss Retention	32	2.00%			0.0553	0
13							
14						3.5438	0
15	<u>Gas Storage</u>						
16	FT-A & FT-G Market Area Withdrawals				664,440	2.1910	1,455,788
17	FT-A & FT-G Market Area Injections				0	2.7080	0
18	Withdrawal Rate	61				0.0087	5,781
19	Injection Rate	61				0.0087	0
20	Fuel and Loss Retention	61	1.36%			0.0001	66
21	Total				664,440	2.1998	1,461,635
22							
23							
24							
25	Total Tennessee Gas Zones				1,117,088	2.4350	2,720,153

Commodity	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Tariff Sheet No.	Purchases		Rate	Total
			Mcf	MMbtu	\$/MMbtu	\$
1	Firm Transportation					
2	Expected Volumes			225,000		
3	Indexed Gas Cost				2.7080	609,300
4	Base Commodity	13			0.0051	1,148
5	ACA	13			0.0011	248
6	Fuel and Loss Retention	13	0.52%		0.0114	2,565
7					2.7256	613,261
8						
9						

Non-Commodity

Line No.	Description	Tariff Sheet No.	(b)	Non-Commodity		
			Annual Units	Rate	Total	Demand
			MMbtu	\$/MMbtu	\$	\$
	Injections					
10	FT-G Contract # 014573		38,750			
11	Discount Rate on MDQs			5.3776	208,382	208,382
12						
13	Total Trunkline Area Non-Commodity				208,382	208,382

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	\$19,518,905			
3	Midwestern	0			
4	Tennessee Gas Pipeline	4,975,245			
5	Trunkline Gas Company	208,382			
6	Total	<u>\$24,702,532</u>			
7					
8		Allocated	Related	Monthly Demand Charge	
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm Interruptible
10	All	0.1424	\$3,517,641	16,167,383	0.2176 0.2176
11	Firm	0.8576	21,184,891	16,027,459	1.3218
12	Total	<u>1.0000</u>	<u>\$24,702,532</u>		<u>1.5394 0.2176</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	16,027,459	16,027,459	16,027,459	1.5394
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	139,923	139,923		1.5394 0.2176
24					
25	<u>Transportation Service</u>				
26	T-3 & T-4	30,115,004			
27					
28		<u>46,282,387</u>	<u>16,167,383</u>	<u>16,027,459</u>	
29					
30					

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	551,298	570,584	2.8667	1,580,404
3 Firm Transportation	451,062	466,842	2.8629	1,291,331
4 No Notice Storage	1,584,081	1,639,498	2.3316	3,693,460
5 Total Texas Gas Area	<u>2,586,441</u>	<u>2,676,924</u>	2.5383	<u>6,565,195</u>
6				
7 <u>Tennessee Gas Area</u>				
8 FT-A and FT-G	427,718	452,648	2.9424	1,258,518
9 FT-GS	0	0	0.0000	0
10 Gas Storage				
11 Injections	0	0	0.0000	0
12 Withdrawals	627,845	664,440	2.3280	1,461,635
13	<u>1,055,563</u>	<u>1,117,088</u>	2.5770	<u>2,720,153</u>
14 <u>Trunkline Gas Area</u>				
15 Firm Transportation	218,235	225,000	2.8101	613,261
16				
17 <u>Company Owned Storage</u>				
18 Withdrawals	2,608,160	2,699,402	2.2528	5,875,663
19 Injections	0	0	0.0000	0
20 Net WKG Storage	2,608,160	2,699,402	2.2528	5,875,663
21				
22				
23 Local Production	12,293	13,009	2.7080	33,289
24				
25				
26				
27 Total Commodity Purchases	<u>6,480,692</u>	<u>6,731,423</u>	2.4392	<u>15,807,561</u>
28				
29 Lost & Unaccounted for @				
30				
31 Total Deliveries	<u>6,361,447</u>	<u>6,607,565</u>	2.4849	<u>15,807,561</u>
32				
33				
34				
35 Total Expected Commodity Cost	<u>6,361,447</u>	<u>6,607,565</u>	2.4849	<u>15,807,561</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	16,167,383
2	Transportation	<u>0</u>
3	Total Mcf Billed Demand Charges	16,167,383
4	Divided by: Days/Year	<u>365</u>
5	Average Daily Sales and Transport Volumes	<u><u>44,294</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>310,985</u></u> Mcf/Peak Day
10		
11		
12	New Load Factor (line 5 / line 9)	0.1424
13		

Atmos Energy Corporation
Basis for Indexed Gas Cost
For the Quarter ending April - 2021

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 2021 through April 2021 during the period December 02 through December 15, 2020.

		Feb-21 (\$/MMBTU)	Mar-21 (\$/MMBTU)	Apr-21 (\$/MMBTU)
Wednesday	12/02/20	2.778	2.723	2.657
Thursday	12/03/20	2.515	2.476	2.434
Friday	12/04/20	2.586	2.551	2.508
Monday	12/07/20	2.433	2.432	2.412
Tuesday	12/08/20	2.422	2.419	2.428
Wednesday	12/09/20	2.456	2.452	2.466
Thursday	12/10/20	2.570	2.565	2.573
Friday	12/11/20	2.603	2.597	2.596
Monday	12/14/20	2.678	2.660	2.662
Tuesday	12/15/20	2.680	2.662	2.670
Average		<u>\$2.572</u>	<u>\$2.554</u>	<u>\$2.541</u>

- B. The Company believes prices are increasing and prices for the quarter ending April 30, 2021 will settle at \$2.708 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 - 2021

	February-21			March-21			April-21			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-20	(357,779)	\$2,188,485.55	\$1,193,520.58	\$994,964.97	\$0.00	\$994,964.97
2							
3	September-20	509,286	\$2,718,510.54	\$1,605,324.07	\$1,113,186.47	\$0.00	\$1,113,186.47
4							
5	October-20	818,807	<u>\$3,725,196.07</u>	<u>\$2,016,149.40</u>	<u>\$1,709,046.67</u>	<u>\$0.00</u>	<u>\$1,709,046.67</u>
6							
7							
8	Under/(Over) Recovery		<u>\$8,632,192.16</u>	<u>\$4,814,994.05</u>	<u>\$3,817,198.11</u>	<u>\$0.00</u>	<u>\$3,817,198.11</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$1,093,250.97</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through July 2020 (August 2020 GL)					(9,799,622.40)	
14	Total Gas Cost Under/(Over) Recovery for the three months ended October 2020					3,817,198.11	
15	Recovery from outstanding Correction Factor (CF)					857,829.30	
16	Over-Refunded Amount of Pipeline Refunds						
17	Prior Net Uncollectable Gas Cost as of November, 2019					<u>201,125.03</u>	
18	(Over)/Under Recovered Gas Cost through October 2020 (November 2020 GL) (a)					<u>(\$4,923,469.96)</u>	
19	Divided By: Total Expected Customer Sales (b)					16,167,383	Mcf
20							
21	Correction Factor - Part 1					<u>(\$0.3045)</u>	/ Mcf
22							
23	<u>Correction Factor - Part 2</u>						
24	Net Uncollectable Gas Cost through November 2020 (c)					686,424.42	
25	Divided By: Total Expected Customer Sales (b)					16,167,383	
26							
27	Correction Factor - Part 2					<u>\$0.0425</u>	/ Mcf
28							
29	<u>Correction Factor - Total (CF)</u>						
30	Total Deferred Balance through October 2020 (November 2020 GL) incl. Net Uncol Gas Cost					<u>(\$4,237,045.54)</u>	
31	Divided By: Total Expected Customer Sales (b)					16,167,383	
32							
33	Correction Factor - Total (CF)					<u><u>(\$0.2620)</u></u>	/ Mcf
34							

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended October 2020
2020-00403

Line No.	Description	GL Unit	September-20	October-20	November-20
			(a)	(b)	(c)
			Month		
			August-20	September-20	October-20
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	1,621,879	1,556,992	2,113,105
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	0
14	Injections	Mcf	(705,167)	(699,623)	(712,375)
15	Producers	Mcf	4,935	4,960	3,114
16	Third Party Reimbursements	Mcf	(1,012)	(147)	(133)
17	Pipeline Imbalances cashed out	Mcf			
18	System Imbalances ²	Mcf	(1,278,414)	(352,896)	(584,904)
19	Total Supply	Mcf	(357,779)	509,286	818,807
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	Total Purchases	Mcf	(357,779)	509,286	818,807

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 2020
2020-00403

		GL	September-20	October-20	November-20
			(a)	(b)	(c)
			Month		
Line No.	Description	Unit	August-20	September-20	October-20
1	Supply Cost				
2	Pipelines:				
3	Texas Gas Transmission ¹	\$	1,300,357	1,265,350	1,706,029
4	Tennessee Gas Pipeline ¹	\$	189,971	190,406	210,909
5	Trunkline Gas Company ¹	\$	6,876	6,651	6,877
6	Twin Eagle Resource Management	\$	0	0	0
7	Midwestern Pipeline ¹	\$	0	0	0
8	Total Pipeline Supply	\$	1,497,203	1,462,407	1,923,815
9	Total Other Suppliers	\$	2,777,272	3,741,477	3,908,001
10	Hedging Settlements	\$	0	0	0
11	Off System Storage				
12	Texas Gas Transmission	\$			
13	Tennessee Gas Pipeline	\$			
14	WKG Storage	\$	147,954	147,954	147,954
15	System Storage				
16	Withdrawals	\$	0	0	0
17	Injections	\$	(1,211,542)	(1,677,579)	(1,317,710)
18	Producers	\$	9,566	10,554	5,984
19	Third Party Reimbursements	\$	(3,245)	(458)	(407)
20	Pipeline Imbalances cashed out	\$	0	0	0
21	System Imbalances ²	\$	(1,028,722)	(965,844)	(942,441)
22	Sub-Total	\$	2,188,486	2,718,511	3,725,196
23	Pipeline Refund + Interest				
24	Change in Unbilled	\$			
25	Company Use	\$			
26	Recovered thru Transportation	\$			
27	Total Recoverable Gas Cost	\$	2,188,485.55	2,718,510.54	3,725,196.07

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.

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) EGC Rate	(i) EGC Recovery Amounts	(j) Total Recoveries	
1	August-20	G-1 Sales	328,143.855	(\$0.6497)	(\$213,195.06)	\$0.0000	\$0.00	\$0.2169	\$71,174.40	\$3.4894	\$1,145,025.17	\$1,003,004.51	
2		G-2 Sales	9,962.902	(\$0.6497)	(6,472.90)	\$0.0000	0.00	\$0.2169	2,160.95	\$2.2362	22,279.04	\$17,967.09	
6		Sub Total	338,106.757		(\$219,667.96)		\$0.00		\$73,335.35		\$1,167,304.21	\$1,020,971.60	
7		Timing: Cycle Billing and PPA's	0.000		1,632.76		0.00		2,949.95		26,216.37	\$30,799.08	
8		Total	338,106.757		(\$218,035.20)		\$0.00		\$76,285.30		\$1,193,520.58	\$1,051,770.68	\$975,485.38
10													
11	September-20	G-1 Sales	402,224.139	(\$0.6497)	(\$261,325.02)	\$0.0000	\$0.00	\$0.2169	\$87,242.42	\$3.4894	\$1,403,520.91	\$1,229,438.31	
12		G-2 Sales	9,424.203	(\$0.6497)	(6,122.90)	\$0.0000	0.00	\$0.2169	2,044.11	\$2.2362	21,074.40	\$16,995.61	
16		Sub Total	411,648.341		(\$267,447.92)		\$0.00		\$89,286.53		\$1,424,595.31	\$1,246,433.92	
17		Timing: Cycle Billing and PPA's	0.000		2,678.93		0.00		24,701.00		180,728.76	\$208,108.69	
18		Total	411,648.341		(\$264,768.99)		\$0.00		\$113,987.53		\$1,605,324.07	\$1,454,542.61	\$1,340,555.08
19													
20													
21	October-20	G-1 Sales	566,337.828	(\$0.6497)	(\$367,949.69)	\$0.0000	\$0.00	\$0.2169	\$122,838.67	\$3.4894	\$1,976,179.22	\$1,731,068.20	
22		G-2 Sales	11,228.837	(\$0.6497)	(7,295.38)	\$0.0000	0.00	\$0.2169	2,435.53	\$2.2362	25,109.92	\$20,250.07	
26		Sub Total	577,566.665		(\$375,245.07)		\$0.00		\$125,274.20		\$2,001,289.14	\$1,751,318.27	
27		Timing: Cycle Billing and PPA's	0.000		219.96		0.00		2,162.53		14,860.26	\$17,242.75	
28		Total	577,566.665		(\$375,025.11)		\$0.00		\$127,436.73		\$2,016,149.40	\$1,768,561.02	\$1,641,124.29
29													
30													
31		Total Recovery from Correction Factor (CF)			(\$857,829.30)								
32		Total Amount Refunded through the Refund Factor (RF)					\$0.00						
33		Total Recovery from Performance Based Rate Recovery Factor (PBRRF)							\$317,709.56				
34		Total Recoveries from Expected Gas Cost (EGC) Factor									\$4,814,994.05		
35		Total Recoveries from Gas Cost Adjustment Factor (GCA)										\$4,274,874.31	
36													
37													\$3,957,164.75

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

Traditional and Other Pipelines

Description	August, 2020		September, 2020		October, 2020	
	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	1,422,531	\$2,398,212.88	1,341,997	\$3,171,616.40	1,844,712	\$3,343,885.68
16						
17						
18 Tennessee Gas Pipeline Area						
19 Chevron Natural Gas, Inc.						
20 Atmos Energy Marketing, LLC						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 Total	200,069	\$380,822.82	215,590	\$571,202.31	267,776	\$562,818.59
27						
28						
29 Trunkline Gas Company						
30 Atmos Energy Marketing, LLC						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 Total	100	\$235.67	2	\$4.04	0	\$0.00
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	(821)	(\$1,918.76)	(597)	(\$1,253.61)	617	\$1,361.65
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	(\$80.53)	0	(\$91.83)	0	(\$65.30)
59						
60						
61 All Zones						
62 Total	1,621,879	\$2,777,272.08	1,556,992	\$3,741,477.31	2,113,105	\$3,908,000.62
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, 2020

Line No.	Month (a)	Gas Cost Written Off (b)	Margin Written Off (c)	Taxes & Other Written Off (d)	Total Written Off (e)	Gas Cost Collected (f)	Margin Collected (g)	Net Uncollectible Gas Cost (h)	Cumulative Net Uncollectible Gas Cost (i)
1	Prior Year Adjustment	(\$318,641.49)	\$318,641.49	\$0.00	\$0.00	64,563.37	(\$64,563.37)	\$254,078.12	\$254,078.12
2	Dec-19	(\$31,337.25)	(\$60,031.56)	(\$94.39)	(\$91,463.20)	\$13,414.40	\$11,257.41	\$17,922.85	\$272,000.97
3	Jan-20	(\$19,371.10)	(\$47,814.80)	(\$60.00)	(\$67,245.90)	\$7,271.80	\$6,840.52	\$12,099.30	\$284,100.27
4	Feb-20	(\$168,281.59)	(\$208,799.06)	(\$586.52)	(\$377,667.17)	\$9,242.83	\$9,671.86	\$159,038.76	\$443,139.03
5	Mar-20	(\$29,759.98)	(\$82,387.06)	(\$106.67)	(\$112,253.71)	\$6,824.75	\$13,787.94	\$22,935.23	\$466,074.26
6	Apr-20	(\$41,523.42)	(\$97,654.43)	(\$133.46)	(\$139,311.31)	\$8,699.78	\$10,203.40	\$32,823.64	\$498,897.90
7	May-20	(\$54,901.36)	(\$106,943.05)	(\$223.16)	(\$162,067.57)	\$6,827.74	\$7,647.14	\$48,073.62	\$546,971.52
8	Jun-20	(\$93,095.45)	(\$154,185.06)	(\$397.28)	(\$247,677.79)	\$11,345.36	\$7,581.76	\$81,750.09	\$628,721.61
9	Jul-20	\$7,471.74	\$24,262.28	\$37.61	\$31,771.63	\$5,878.13	\$4,326.81	(\$13,349.87)	\$615,371.74
10	Aug-20	(\$44,723.00)	(\$93,857.72)	(\$204.69)	(\$138,785.41)	\$3,208.49	\$2,820.86	\$41,514.51	\$656,886.25
11	Sep-20	(\$36,986.75)	(\$67,562.01)	(\$154.88)	(\$104,703.64)	\$5,945.80	\$6,894.38	\$31,040.95	\$687,927.20
12	Oct-20	(\$16,347.17)	(\$35,767.98)	(\$48.57)	(\$52,163.72)	\$17,564.57	\$15,594.91	(\$1,217.40)	\$686,709.80
13	Nov-20	(\$12,713.24)	(\$28,390.97)	(\$52.42)	(\$41,156.63)	\$12,998.62	\$11,384.40	(\$285.38)	\$686,424.42

Atmos Energy Corporation
Performance Based Rate Recovery Factor
2020-00403
(PBRRF)

Exhibit E

Line No.	Amounts Reported:	AMOUNT
1	Company Share of 11/19-10/20 PBR Activity	\$ 3,278,565.76
2	Carry-over Amount in Case No. 2019-00459	(\$356,313.56)
3		-
4	Total	<u>\$ 2,922,252.20</u>
5		
6		
7	Total	\$ 2,922,252.20
8	Less: Amount related to specific end users	0.00
9	Amount to flow-through	<u>\$ 2,922,252.20</u>
10		
11		
12		
13	Allocation	Total
14		
15	Company share of PBR activity	\$ 2,922,252.20
16		
17	PBR Calculation	
18		
19	Demand Allocator - All	
20	(See Exh. B, p. 6, line 10)	0.1424
21	Demand Allocator - Firm	
22	(1 - Demand Allocator - All)	0.8576
23	Firm Volumes (normalized)	
24	(See Exh. B, p. 6, col. (a), line 19)	16,027,459
25	All Volumes (excluding Transportation)	
26	(See Exh. B, p. 6, col. (b), line 28)	16,167,383
27		
28		
29	Total Sales Factor (Line 15 / Line 26)	\$ 0.1807 / MCF
30		
31	Total Interruptible Sales Factor (Line 29)	\$ 0.1807 / MCF

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

PBR
Workpaper 1

Company Share of 11/18-10/19 PBR Activity
Carry-over Amount in Case No. 2018-00424

3,410,396.49
264,430.05

Balance Filed in Case No. 2019-00459

3,674,826.54

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)						\$ 3,674,826.54
3	Feb-19	3,166,188	\$0.2238	\$708,592.95	\$31,055.24	739,648.19	2,935,178.35
4	Mar-19	3,283,011	0.2238	734,737.78	(\$63,107.19)	671,630.59	2,263,547.76
5	Apr-19	1,693,273	0.2238	378,954.45	\$970.33	379,924.78	1,883,622.98
6	May-19	841,109	0.2238	188,240.15	(\$778.40)	187,461.75	1,696,161.23
7	Jun-19	507,333	0.2238	113,541.21	(\$181.68)	113,359.53	1,582,801.70
8	Jul-19	454,599	0.2238	101,739.16	(\$509.01)	101,230.15	1,481,571.55
9	Aug-19	509,976	0.2238	114,132.70	(\$107.97)	114,024.73	1,367,546.82
10	Sep-19	524,885	0.2238	117,469.18	(\$104.45)	117,364.73	1,250,182.09
11	Oct-19	471,669	0.2238	105,559.53	(\$94.27)	105,465.26	1,144,716.83
12	Nov-19	1,503,572	0.2238	336,499.51	(\$51.14)	336,448.37	808,268.46
13	Dec-19	2,460,624	0.2238	550,687.70	(\$49.74)	550,637.96	257,630.50
14	Jan-20	2,742,972	0.2238	613,877.03	\$67.03	613,944.06	(356,313.56)
15							
16	Total	18,159,211		\$4,064,031.35	(\$32,891.25)	\$4,031,140.10	(\$356,313.56)