

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

In the Matter of:

GAS COST ADJUSTMENT )  
FILING OF )  
ATMOS ENERGY CORPORATION )

Case No. 2021-00453

NOTICE

QUARTERLY FILING

For The Period

February 01, 2022 - April 30, 2022

Attorney for Applicant

Mark R. Hutchinson  
611 Frederica Street  
Owensboro, Kentucky 42301

December 30, 2021

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 Centre Drive, Suite 600  
Franklin, Tennessee 37067

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Atmos Energy Corporation  
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Christina Vo  
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 Fortieth Revised Sheet No. 4, Fortieth Revised Sheet No. 5, and Fortieth Revised Sheet No. 6 to its PSC No. 2, Rates, Rules and Regulations for Furnishing Natural Gas to become effective February 01, 2022.

The Gas Cost Adjustment (GCA) for firm sales service is \$5.7552 per Mcf and \$4.4438 per Mcf for interruptible sales service. The supporting calculations for the Fortieth 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 – Performance Based Rate Recovery Factor (PBRRF) Calculation

Since the Company's last GCA filing, Case No. 2021-00366, 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, 2022 through April 30, 2022 as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Gas Cost will be approximately \$5.3477 per Mcf for the quarter of February 01, 2022 through April 30, 2022 as compared to \$6.1085 per Mcf used

for the period of November 01, 2021 through January 31, 2022. The G-2 Expected Commodity Gas Cost will be approximately \$4.0363 for the quarter February 01, 2022 through April 30, 2022 as compared to \$4.7916 for the period of November 01, 2021 through January 31, 2022.

3. The Company's notice sets out a new Correction Factor of \$0.2644 per Mcf which will remain in effect until at least April 30, 2022.
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, 2021 (November 2021 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 Fortieth Revised Sheet No. 5; and Fortieth 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, 2022.

DATED at Dallas, Texas this 30th day of December, 2021.

ATMOS ENERGY CORPORATION

By: /s/ Christina Vo  
Christina Vo  
Sr. Rate Administration Analyst  
Atmos Energy Corporation

**ATMOS ENERGY CORPORATION**  
NAME OF UTILITY

**Current Rate Summary**  
**Case No. 2021-00453**

**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 Mcf<sup>2</sup>**

**Sales (G-1)**

**Transportation (T-4)**

First	300	<sup>1</sup> Mcf	@	7.1407	per Mcf	@	1.3855	per Mcf	(R, -)
Next	14,700	<sup>1</sup> Mcf	@	6.7130	per Mcf	@	0.9578	per Mcf	(R, -)
Over	15,000	Mcf	@	6.5203	per Mcf	@	0.7651	per Mcf	(R, -)

**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 Mcf<sup>2</sup>**

**Sales (G-2)**

**Transportation (T-3)**

First	15,000	<sup>1</sup> Mcf	@	5.2765	per Mcf	@	0.8327	per Mcf	(R, -)
Over	15,000	Mcf	@	5.0825	per Mcf	@	0.6387	per Mcf	(R, -)

<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 December 30, 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE February 1, 2022  
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 2021-00453 DATED N/A

**FOR ENTIRE SERVICE AREA**

**P.S.C. KY NO. 2**

**FORTIETH REVISED SHEET NO. 5**

**CANCELLING**

**THIRTY-NINTH REVISED SHEET NO. 5**

**ATMOS ENERGY CORPORATION**

NAME OF UTILITY

**Current Gas Cost Adjustments**

**Case No. 2021-00453**

**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

**Gas Cost Adjustment Components**

	<u>G - 1</u>	<u>G-2</u>	
EGC (Expected Gas Cost Component)	5.3477	4.0363	(R, R)
CF (Correction Factor)	0.2644	0.2644	(I, I)
RF (Refund Adjustment)	0.0000	0.0000	(-, -)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1431</u>	<u>0.1431</u>	(R, R)
GCA (Gas Cost Adjustment)	<u><u>\$5.7552</u></u>	<u><u>\$4.4438</u></u>	(R, R)

DATE OF ISSUE December 30, 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE February 1, 2022  
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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 2021-00453 DATED N/A

**FOR ENTIRE SERVICE AREA**

**P.S.C. KY NO. 2**

**FORTIETH REVISED SHEET NO. 6**

**ATMOS ENERGY CORPORATION**

NAME OF UTILITY

**CANCELLING**

**THIRTY-NINTH REVISED SHEET NO. 6**

**Current Transportation**

**Case No. 2021-00453**

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

**System Lost and Unaccounted gas percentage:**

1.60%

				<u>Simple Margin</u>		<u>Non- Commodity</u>		<u>Gross Margin</u>	
<b><u>Transportation Service <sup>1</sup></u></b>									
<b><u>Firm Service (T-4)</u></b>									
First	300	Mcf	@	\$1.3855	+	<u>0</u>	=	\$1.3855	per Mcf (-)
Next	14,700	Mcf	@	0.9578	+	<u>0</u>	=	0.9578	per Mcf (-)
All over	15,000	Mcf	@	0.7651	+	<u>0</u>	=	0.7651	per Mcf (-)
<b><u>Interruptible Service (T-3)</u></b>									
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 (-)

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

DATE OF ISSUE December 30, 2021  
MONTH / DATE / YEAR

DATE EFFECTIVE February 1, 2022  
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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 2021-00453 DATED N/A



Line No.	Description	Case No.		Difference
		(a) 2021-00366 \$/Mcf	(b) 2021-00453 \$/Mcf	
1	<b><u>G - 1</u></b>			
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	4.5750	3.8201	(0.7549)
11	Demand	1.5335	1.5276	(0.0059)
12	Total EGC	6.1085	5.3477	(0.7608)
13	CF (Correction Factor)	(0.1782)	0.2644	0.4426
14	RF (Refund Adjustment)	0.0000	0.0000	0.0000
15	PBRRF (Performance Based Rate Recovery Factor)	0.1807	0.1431	(0.0376)
16	GCA (Gas Cost Adjustment)	6.1110	5.7552	(0.3558)
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	7.4965	7.1407	(0.3558)
20	Next 14,700 Mcf	7.0688	6.7130	(0.3558)
21	Over 15,000 Mcf	6.8761	6.5203	(0.3558)
22				
23				
24	<b><u>G - 2</u></b>			
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	4.5750	3.8201	(0.7549)
33	Demand	0.2166	0.2162	(0.0004)
34	Total EGC	4.7916	4.0363	(0.7553)
35	CF (Correction Factor)	(0.1782)	0.2644	0.4426
36	RF (Refund Adjustment)	0.0000	0.0000	0.0000
37	PBRRF (Performance Based Rate Recovery Factor)	0.1807	0.1431	(0.0376)
38	GCA (Gas Cost Adjustment)	4.7941	4.4438	(0.3503)
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	5.6268	5.2765	(0.3503)
42	Over 14,700 Mcf	5.4328	5.0825	(0.3503)

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2021-00366	2021-00453	
		\$/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. 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	<b><u>T - 3 / Interruptible Service (Low Priority)</u></b>			
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	<b><u>SL to Zone 2</u></b>					
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	<b><u>SL to Zone 3</u></b>					
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	<b><u>Zone 1 to Zone 3</u></b>					
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	<b><u>SL to Zone 4</u></b>					
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	<b><u>Zone 2 to Zone 4</u></b>					
41	FT Contract #	39041	2,555,000			
42	Base Rate	Section 4.1 - FT		0.2780	710,290	710,290
43						
44	Total Zone 2 to Zone 4		<u>2,555,000</u>		<u>710,290</u>	<u>710,290</u>
45						
46	<b><u>Zone 3 to Zone 3</u></b>					
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		2,555,000		710,290	710,290
57	Total Zone 3 to Zone 3		1,825,000		272,473	272,473
58						
59	Total Texas Gas		<u>59,454,604</u>		<u>19,587,093</u>	<u>19,587,093</u>
60						
61						
62	Total Texas Gas Area Non-Commodity				<u>19,587,093</u>	<u>19,587,093</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	<b>0 to Zone 2</b>					
2	FT-G Contract # 2546		145,000			
3	Base Rate	23		13.3479	1,935,446	1,935,446
4						
5	FT-A Contract # 95033		144,000			
6	Base Rate	14		13.3479	1,922,098	1,922,098
7						
8	Total Zone 0 to 2		<u>289,000</u>		<u>3,857,544</u>	<u>3,857,544</u>
9						
10	<b>1 to Zone 2</b>					
11	FT-A Contract # 300264		30,000			
12	Base Rate	14		9.0644	271,932	271,932
13						
14	Total Zone 1 to 2		<u>30,000</u>		<u>271,932</u>	<u>271,932</u>
15						
16	<b>Gas Storage</b>					
17	Production Area:					
18	Demand	61	34,968	1.7426	60,935	60,935
19	Space Charge	61	4,916,148	0.0177	87,016	87,016
20	Market Area:					
21	Demand	61	237,408	1.2801	303,906	303,906
22	Space Charge	61	10,846,308	0.0175	189,810	189,810
23	Total Storage		<u>16,034,832</u>		<u>641,667</u>	<u>641,667</u>
24						
25	Total Tennessee Gas Area FT-G Non-Commodity		16,353,832		<u>4,771,143</u>	<u>4,771,143</u>

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Tariff Sheet No.			Purchases	Rate	Total
				Mcf	MMbtu	\$/MMbtu	\$
1	<u>No Notice Service</u>				1,532,259		
2	Indexed Gas Cost					3.6330	5,566,698
3	Commodity (Zone 3)	Section 4.4 - NNS				0.0490	75,081
4	Fuel and Loss Retention @	Section 4.18.1	1.23%			0.0452	69,258
5						3.7272	5,711,037
6							
7	<u>Firm Transportation</u>				1,253,667		
8	Indexed Gas Cost					3.6330	4,554,571
9	Base (Weighted on MDQs)					0.0442	55,412
10	ACA	Section 4.1 - FT				0.0012	1,504
11	Fuel and Loss Retention @	Section 4.18.1	1.06%			0.0389	48,768
12						3.7173	4,660,255
13	<u>No Notice Storage</u>						
14	Net (Injections)/Withdrawals						
15	Withdrawals				710,834	3.4730	2,468,726
16	Injections				0	3.6330	0
17	Commodity (Zone 3)	Section 4.4 - NNS				0.0490	34,831
18	Fuel and Loss Retention @	Section 4.18.1	1.23%			0.0452	32,130
19					710,834	3.5672	2,535,687
20							
21							
22	Total Purchases in Texas Area				3,496,760	3.6911	12,906,979
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		12,175,247	21.13%	\$0.0399	\$ 0.0084
31	SL to Zone 3	Section 4.1 - FT		37,430,188	64.95%	0.0445	\$ 0.0289
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	8.93%	0.0528	\$ 0.0047
34	2 to Zone 4	Section 4.1 - FT		2,555,000	4.43%	0.0446	\$ 0.0020
35	Total			57,629,604	100.0%		\$ 0.0442
36							
37	<u>Tennessee Gas</u>						
38	0 to Zone 2	24		289,000	90.60%	\$0.0167	\$ 0.0151
39	1 to Zone 2	24		30,000	9.40%	0.0087	0.0008
40	Total			319,000	100.00%		\$ 0.0159

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

Line No.	Description	(a) Tariff Sheet No.	(b)	(c)	(d) Purchases		(e) Rate	(f) Total
					Mcf	MMbtu	\$/MMbtu	\$
1	<u>FT-A and FT-G</u>				547,461			
2	Indexed Gas Cost						3.6330	1,988,926
3	Base Commodity (Weighted on MDQs)						0.0159	8,731
4	ACA	24					0.0012	657
5	Fuel and Loss Retention	32	1.96%				0.0726	39,746
6							3.7227	2,038,060
7								
8	<u>FT-GS</u>					0		
9	Indexed Gas Cost						3.6330	0
10	Base Rate	26					0.7453	0
11	ACA	24					0.0012	0
12	Fuel and Loss Retention	32	1.96%				0.0726	0
13							4.4521	0
14								
15	<u>Gas Storage</u>							
16	FT-A & FT-G Market Area Withdrawals				294,697		3.4730	1,023,483
17	FT-A & FT-G Market Area Injections				0		3.6330	0
18	Withdrawal Rate	61					0.0087	2,564
19	Injection Rate	61					0.0087	0
20	Fuel and Loss Retention	61	1.62%				0.0001	29
21	Total				294,697		3.4818	1,026,076
22								
23								
24								
25	Total Tennessee Gas Zones				842,158		3.6384	3,064,136

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			177,500		
3	Indexed Gas Cost				3.6330	644,858
4	Base Commodity	13			0.0051	905
5	ACA	13			0.0012	213
6	Fuel and Loss Retention	13	0.45%		0.0128	2,272
7					<u>3.6521</u>	<u>648,248</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		38,750			
11	Discount Rate on MDQs			5.3776	208,382	208,382
12						
13	Total Trunkline Area Non-Commodity				<u>208,382</u>	<u>208,382</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	\$19,587,093			
3	Midwestern	0			
4	Tennessee Gas Pipeline	4,771,143			
5	Trunkline Gas Company	208,382			
6	Total	<u>\$24,566,618</u>			
7					
8		Allocated	Related	Monthly Demand Charge	
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm Interruptible
10	All	0.1434	\$3,522,853	16,292,447	0.2162 0.2162
11	Firm	0.8566	21,043,765	16,047,087	1.3114
12	Total	<u>1.0000</u>	<u>\$24,566,618</u>		<u>1.5276 0.2162</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	16,047,087	16,047,087	16,047,087	1.5276
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	245,359	245,359		1.5276 0.2162
24					
25	<u>Transportation Service</u>				
26	T-3 & T-4	31,126,320			
27					
28		<u>47,418,767</u>	<u>16,292,447</u>	<u>16,047,087</u>	
29					
30					



**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	1,485,899	1,532,259	3.8435	5,711,037
3 Firm Transportation	1,215,736	1,253,667	3.8333	4,660,255
4 No Notice Storage	689,327	710,834	3.6785	2,535,687
5 Total Texas Gas Area	3,390,962	3,496,760	3.8063	12,906,979
6				
<b>7 Tennessee Gas Area</b>				
8 FT-A and FT-G	516,034	547,461	3.9495	2,038,060
9 FT-GS	0	0	0.0000	0
10 Gas Storage				
11 Injections	0	0	0.0000	0
12 Withdrawals	277,780	294,697	3.6938	1,026,076
13	793,814	842,158	3.8600	3,064,136
<b>14 Trunkline Gas Area</b>				
15 Firm Transportation	172,130	177,500	3.7660	648,248
16				
<b>17 Company Owned Storage</b>				
18 Withdrawals	1,257,334	1,296,563	3.5672	4,485,162
19 Injections	0	0	0.0000	0
20 Net WKG Storage	1,257,334	1,296,563	3.5672	4,485,162
21				
22				
23 Local Production	5,644	5,988	3.6331	20,505
24				
25				
26				
27 Total Commodity Purchases	5,619,884	5,818,969	3.7590	21,125,030
28				
29 Lost & Unaccounted for @ <b>1.60%</b>	89,919	93,104		
30				
31 Total Deliveries	5,529,965	5,725,865	3.8201	21,125,030
32				
33				
34				
35 Total Expected Commodity Cost	5,529,965	5,725,865	3.8201	21,125,030
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	16,292,447
2	Transportation	<u>0</u>
3	Total Mcf Billed Demand Charges	16,292,447
4	Divided by: Days/Year	<u>365</u>
5	Average Daily Sales and Transport Volumes	<u><u>44,637</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>311,340</u></u> Mcf/Peak Day
10		
11		
12	New Load Factor (line 5 / line 9)	<b>0.1434</b>
13		

**Atmos Energy Corporation**  
Basis for Indexed Gas Cost  
For the Quarter ending April - 2022

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 2022 through April 2022 during the period December 14 through December 28, 2021.

		Feb-22 (\$/MMBTU)	Mar-22 (\$/MMBTU)	Apr-22 (\$/MMBTU)
Tuesday	12/14/21	3.713	3.619	3.552
Wednesday	12/15/21	3.761	3.668	3.602
Thursday	12/16/21	3.715	3.618	3.558
Friday	12/17/21	3.639	3.534	3.485
Monday	12/20/21	3.758	3.642	3.598
Tuesday	12/21/21	3.774	3.644	3.608
Wednesday	12/22/21	3.860	3.713	3.635
Thursday	12/23/21	3.630	3.514	3.469
Monday	12/27/21	3.942	3.782	3.708
Tuesday	12/28/21	3.885	3.742	3.682
Average		<u>\$3.768</u>	<u>\$3.648</u>	<u>\$3.590</u>

- B. The Company believes prices are decreasing and prices for the quarter ending April 30, 2022 will settle at \$3.633 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 - 2022

	February-22			March-22			April-22			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-21	360,149	\$3,868,477.06	\$1,739,804.85	\$2,128,672.21	\$0.00	\$2,128,672.21
2							
3	September-21	549,564	\$3,799,726.71	\$2,402,066.64	\$1,397,660.07	\$0.00	\$1,397,660.07
4							
5	October-21	698,013	<u>\$5,446,512.38</u>	<u>\$2,546,206.22</u>	<u>\$2,900,306.16</u>	<u>\$0.00</u>	<u>\$2,900,306.16</u>
6							
7							
8	Under/(Over) Recovery		<u>\$13,114,716.15</u>	<u>\$6,688,077.71</u>	<u>\$6,426,638.44</u>	<u>\$0.00</u>	<u>\$6,426,638.44</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$0.00</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through July 2021 (August 2021 GL)					(3,568,671.72)	
14	Total Gas Cost Under/(Over) Recovery for the three months ended October 2021					6,426,638.44	
15	Recovery from outstanding Correction Factor (CF)					471,679.02	
16	Over-Refunded Amount of Pipeline Refunds						
17	Prior Net Uncollectible Gas Cost as of November, 2020					<u>686,424.42</u>	
18	(Over)/Under Recovered Gas Cost through October 2021 (November 2021 GL) (a)					<u>\$4,016,070.16</u>	
19	Divided By: Total Expected Customer Sales (b)					16,292,447	Mcf
20							
21	Correction Factor - Part 1					<u>\$0.2465</u>	/ Mcf
22							
23	<u>Correction Factor - Part 2</u>						
24	Net Uncollectible Gas Cost through November 2021 (c)					291,376.25	
25	Divided By: Total Expected Customer Sales (b)					16,292,447	
26							
27	Correction Factor - Part 2					<u>\$0.0179</u>	/ Mcf
28							
29	<u>Correction Factor - Total (CF)</u>						
30	Total Deferred Balance through October 2021 (November 2021 GL) incl. Net Uncol Gas Cost					<u>\$4,307,446.41</u>	
31	Divided By: Total Expected Customer Sales (b)					16,292,447	
32							
33	<b>Correction Factor - Total (CF)</b>					<u><u>\$0.2644</u></u>	/ Mcf
34							

**Atmos Energy Corporation**  
 Recoverable Gas Cost Calculation  
 For the Three Months Ended October 2021  
 2021-00453

Line No.	Description	GL Unit	September-21	October-21	November-21
			(a)	(b)	(c)
			Month		
			August-21	September-21	October-21
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	1,715,407	1,703,915	2,042,304
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	(793,095)	(735,594)	(845,033)
15	Producers	Mcf	2,216	1,678	2,094
16	Third Party Reimbursements	Mcf	(311)	(81)	(44)
17	Pipeline Imbalances cashed out	Mcf			
18	System Imbalances <sup>2</sup>	Mcf	(564,069)	(420,354)	(501,308)
19	<b>Total Supply</b>	Mcf	360,149	549,564	698,013
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	360,149	549,564	698,013

<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 October 2021  
2021-00453

Line No.	Description	GL Unit	September-21	October-21	November-21
			(a)	(b)	(c)
			Month		
			August-21	September-21	October-21
1	<b>Supply Cost</b>				
2	Pipelines:				
3	Texas Gas Transmission <sup>1</sup>	\$	1,304,499	1,272,664	1,705,810
4	Tennessee Gas Pipeline <sup>1</sup>	\$	188,903	188,775	209,122
5	Trunkline Gas Company <sup>1</sup>	\$	7,309	7,074	7,315
6	Twin Eagle Resource Management	\$	0	0	0
7	Midwestern Pipeline <sup>1</sup>	\$	0	0	0
8	<b>Total Pipeline Supply</b>	\$	1,500,710	1,468,513	1,922,247
9	Total Other Suppliers	\$	6,912,540	7,515,724	11,658,203
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	\$	(3,216,792)	(3,268,208)	(5,039,201)
18	Producers	\$	8,666	7,594	11,477
19	Third Party Reimbursements	\$	(1,493)	(378)	(210)
20	Pipeline Imbalances cashed out	\$	0	0	0
21	System Imbalances <sup>2</sup>	\$	(1,483,108)	(2,071,472)	(3,253,957)
22	<b>Sub-Total</b>	\$	3,868,477	3,799,727	5,446,512
23	Pipeline Refund + Interest				
24	Change in Unbilled	\$			
25	Company Use	\$			
26	Recovered thru Transportation	\$			
27	<b>Total Recoverable Gas Cost</b>	\$	3,868,477.06	3,799,726.71	5,446,512.38

<sup>1</sup> Includes demand charges, cost of 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**  
Recovery from Correction Factors (CF)  
For the Three Months Ended October 2021  
2021-00453

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-21	G-1 Sales	326,917.863	(\$0.3687)	(\$120,534.62)	\$0.0000	\$0.00	\$0.1807	\$59,074.06	\$5.1641	\$1,688,236.54	\$1,626,775.98	
2		G-2 Sales	7,526.375	(\$0.3687)	(2,774.97)	\$0.0000	0.00	\$0.1807	1,360.02	\$3.8481	28,962.24	\$27,547.29	
6		Sub Total	334,444.238		(\$123,309.59)		\$0.00		\$60,434.08		\$1,717,198.78	\$1,654,323.27	
7		Timing: Cycle Billing and PPA's	0.000		1,652.62		0.00		1,583.66		22,606.07	\$25,842.35	
8		Total	334,444.238		(\$121,656.97)		\$0.00		\$62,017.74		\$1,739,804.85	\$1,680,165.62	\$1,618,147.88
9													
11	September-21	G-1 Sales	453,578.650	(\$0.3687)	(\$167,234.45)	\$0.0000	\$0.00	\$0.1807	\$81,961.66	\$5.1641	\$2,342,325.51	\$2,257,052.72	
12		G-2 Sales	7,688.185	(\$0.3687)	(2,834.63)	\$0.0000	0.00	\$0.1807	1,389.26	\$3.8481	29,584.90	\$28,139.53	
16		Sub Total	461,266.835		(\$170,069.08)		\$0.00		\$83,350.92		\$2,371,910.41	\$2,285,192.25	
17		Timing: Cycle Billing and PPA's	0.000		21.95		0.00		1,585.06		30,156.23	\$31,763.24	
18		Total	461,266.835		(\$170,047.13)		\$0.00		\$84,935.98		\$2,402,066.64	\$2,316,955.49	\$2,232,019.51
19													
20													
21	October-21	G-1 Sales	481,244.338	(\$0.3687)	(\$177,434.79)	\$0.0000	\$0.00	\$0.1807	\$86,960.85	\$5.1641	\$2,485,193.89	\$2,394,719.95	
22		G-2 Sales	7,024.226	(\$0.3687)	(2,589.83)	\$0.0000	0.00	\$0.1807	1,269.28	\$3.8481	27,029.92	\$25,709.37	
26		Sub Total	488,268.564		(\$180,024.62)		\$0.00		\$88,230.13		\$2,512,223.81	\$2,420,429.32	
27		Timing: Cycle Billing and PPA's	0.000		49.70		0.00		1,721.06		33,982.41	\$35,753.17	
28		Total	488,268.564		(\$179,974.92)		\$0.00		\$89,951.19		\$2,546,206.22	\$2,456,182.49	\$2,366,231.30
29													
30													
31		Total Recovery from Correction Factor (CF)			(\$471,679.02)								
32		Total Amount Refunded through the Refund Factor (RF)					\$0.00						
33		Total Recovery from Performance Based Rate Recovery Factor (PBRRF)							\$236,904.91				
34		Total Recoveries from Expected Gas Cost (EGC) Factor									\$6,688,077.71		
35		Total Recoveries from Gas Cost Adjustment Factor (GCA)										\$6,453,303.60	
36													
37													\$6,216,398.69

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	August, 2021		September, 2021		October, 2021	
	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>	1,469,283	\$5,887,338	1,464,445	\$6,432,691	1,745,437	\$9,836,687
16						
17						
<b>18 Tennessee Gas Pipeline Area</b>						
19 Chevron Natural Gas, Inc.						
20 Atmos Energy Marketing, LLC						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 <b>Total</b>	215,701	\$901,762	210,911	\$957,547	266,594	\$1,640,838
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>	30,498	\$123,921	29,515	\$130,561	30,498	\$180,259
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>	(75)	(\$310)	(956)	(\$4,889)	(225)	\$641
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	(\$171)	0	(\$186)	0	(\$223)
59						
60						
<b>61 All Zones</b>						
62 <b>Total</b>	1,715,407	\$6,912,540	1,703,915	\$7,515,724	2,042,304	\$11,658,203
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, 2021

Exhibit D  
Page 6 of 6

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	Dec-20	(\$17,264.32)	(\$49,140.88)	(\$3,071.06)	(\$69,476.26)	\$9,592.70	\$10,276.12	\$7,671.62	\$7,671.62
2	Jan-21	(\$8,688.46)	(\$33,690.51)	(\$1,818.81)	(\$44,197.78)	\$8,736.55	\$7,388.01	(\$48.09)	\$7,623.53
3	Feb-21	(\$10,979.88)	(\$46,917.51)	(\$2,572.94)	(\$60,470.33)	\$7,996.70	\$7,524.41	\$2,983.18	\$10,606.71
4	Mar-21	(\$13,731.71)	(\$52,557.21)	(\$2,804.47)	(\$69,093.39)	\$10,671.96	\$9,690.64	\$3,059.75	\$13,666.46
5	Apr-21	(\$8,449.21)	(\$40,640.16)	(\$1,440.88)	(\$50,530.25)	\$6,716.84	\$7,588.63	\$1,732.37	\$15,398.83
6	May-21	(\$2,717.01)	(\$1,744.20)	(\$491.17)	(\$4,952.38)	\$3,992.10	\$5,413.75	(\$1,275.09)	\$14,123.74
7	Jun-21	(\$82,274.26)	(\$102,695.63)	(\$11,460.13)	(\$196,430.02)	\$4,424.85	\$5,330.33	\$77,849.41	\$91,973.15
8	Jul-21	(\$52,344.68)	(\$111,306.82)	(\$7,013.11)	(\$170,664.61)	\$3,870.46	\$2,849.24	\$48,474.22	\$140,447.37
9	Aug-21	(\$90,071.52)	(\$133,916.84)	(\$9,742.43)	(\$233,730.79)	\$6,307.56	\$4,889.72	\$83,763.96	\$224,211.33
10	Sep-21	(\$49,235.22)	(\$84,123.58)	(\$6,280.15)	(\$139,638.95)	\$5,824.79	\$6,020.94	\$43,410.43	\$267,621.76
11	Oct-21	(\$39,691.19)	(\$70,473.30)	(\$4,764.49)	(\$114,928.98)	\$35,273.77	\$16,893.51	\$4,417.42	\$272,039.18
12	Nov-21	(\$38,370.04)	(\$66,799.70)	(\$5,168.08)	(\$110,337.82)	\$19,032.97	\$16,739.69	\$19,337.07	\$291,376.25

**Atmos Energy Corporation**  
**Performance Based Rate Recovery Factor**  
**2021-00453**  
**(PBRRF)**

Exhibit E

Line No.	Amounts Reported:	AMOUNT
1	Company Share of 11/20-5/21 PBR Activity	\$ 2,045,449.00
2	Carry-over Amount in Case No. 2020-00403	\$286,594.08
3		-
4	Total	<u>\$ 2,332,043.08</u>
5		
6		
7	Total	\$ 2,332,043.08
8	Less: Amount related to specific end users	0.00
9	Amount to flow-through	<u>\$ 2,332,043.08</u>
10		
11		
12		
13	<b>Allocation</b>	<b>Total</b>
14		
15	Company share of PBR activity	\$ 2,332,043.08
16		
17	<b>PBR Calculation</b>	
18		
19	Demand Allocator - All	
20	(See Exh. B, p. 6, line 10)	0.1434
21	Demand Allocator - Firm	
22	(1 - Demand Allocator - All)	0.8566
23	Firm Volumes (normalized)	
24	(See Exh. B, p. 6, col. (a), line 19)	16,047,087
25	All Volumes (excluding Transportation)	
26	(See Exh. B, p. 6, col. (b), line 28)	16,292,447
27		
28		
29	Total Firm Sales Factor (Line 15 / Line 26)	<b>\$ 0.1431 / MCF</b>
30		
31	Total Interruptible Sales Factor (Line 26)	<b>\$ 0.1431 / MCF</b>

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

PBR  
Workpaper 1

Company Share of 11/19-10/20 PBR Activity  
Carry-over Amount in Case No. 2019-00459

3,278,565.76  
549,224.68

Total 3,827,790.44

Line No.	Month	Sales	PBRRF	PBR Recoveries	PBR Recovery Adjustments	Total PBR Recoveries	Balance
	(a)	(b)	(c)	(d)	(e)	(d) + (e) = (f)	Prior (g) - (f) = (g)
1							
2	Balance Forward (from above)						\$ 3,827,790.44
3	Feb-20	2,937,986	\$0.2169	\$637,249.18	(\$169.16)	637,080.02	3,190,710.42
4	Mar-20	2,417,500	0.2169	524,355.81	(\$855.60)	523,500.21	2,667,210.21
5	Apr-20	1,363,910	0.2169	295,832.17	(\$123.72)	295,708.45	2,371,501.76
6	May-20	861,893	0.2169	186,944.48	(\$503.02)	186,441.46	2,185,060.30
7	Jun-20	451,055	0.2169	97,833.74	(\$170.33)	97,663.41	2,087,396.89
8	Jul-20	375,955	0.2169	81,544.66	(\$87.54)	81,457.12	2,005,939.77
9	Aug-20	351,575	0.2169	76,256.66	\$28.64	76,285.30	1,929,654.47
10	Sep-20	526,135	0.2169	114,118.68	(\$131.15)	113,987.53	1,815,666.94
11	Oct-20	587,457	0.2169	127,419.49	\$17.24	127,436.73	1,688,230.21
12	Nov-20	1,034,587	0.2169	224,401.99	(\$83.21)	224,318.78	1,463,911.43
13	Dec-20	2,162,863	0.2169	469,125.03	(\$285.08)	468,839.95	995,071.48
14	Jan-21	3,269,203	0.2169	709,090.03	(\$612.63)	708,477.40	286,594.08
15							
16	Total	16,340,119		\$3,544,171.92	(\$2,975.56)	\$3,541,196.36	\$286,594.08