

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

In the Matter of:

GAS COST ADJUSTMENT)
FILING OF)
ATMOS ENERGY CORPORATION)

Case No. 2024-00185

NOTICE

QUARTERLY FILING

For The Period

August 01, 2024 - October 31, 2024

Attorney for Applicant

Allyson Honaker
1795 Alysheba Way, Suite 6202
Lexington, KY 40509

June 28, 2024

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
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Atmos Energy Corporation
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Dallas, Texas 75240

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 Fifty-First Revised Sheet No. 4, Fiftieth Revised Sheet No. 5, and Fifty-First Revised Sheet No. 6 to its PSC No. 2, Rates, Rules and Regulations for Furnishing Natural Gas to become effective August 01, 2024.

The Gas Cost Adjustment (GCA) for firm sales service is \$4.0815 per Mcf and \$2.9218 per Mcf for interruptible sales service. The supporting calculations for the Fiftieth 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. 2024-00060, the following changes have occurred in its pipeline and gas supply commodity rates for the GCA period.

1. The commodity rates per Mcf used are based on historical estimates and/or current data for the quarter of August 01, 2024 through October 31, 2024 as shown in Exhibit C, page 1 of 2.
2. The G-1 Expected Gas Cost will be approximately \$4.5525 per Mcf for the quarter of August 01, 2024 through October 31, 2024 as compared to \$3.581 per Mcf used

for the period of May 01, 2024 through July 31, 2024. The G-2 Expected Commodity Gas Cost will be approximately \$3.3928 for the quarter August 01, 2024 through October 31, 2024 as compared to \$2.4193 for the period of May 01, 2024 through July 31, 2024.

3. The Company's notice sets out a new Correction Factor of (\$0.6390) per Mcf which will remain in effect until at least October 31, 2024.
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 April 30, 2024 (May 2024 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 Fiftieth Revised Sheet No. 5; and Fifty-First Revised Sheet No. 6 setting out the General Transportation Tariff Rate T-3 and T-4 for each respective sales rate for meter readings made on and after August 01, 2024.

DATED at Dallas, Texas this 28th day of June, 2024.

ATMOS ENERGY CORPORATION

By: /s/ Christina Vo

Christina Vo
Sr. Rate Admin Analyst
Atmos Energy Corporation

ATMOS ENERGY CORPORATION
NAME OF UTILITY

Current Rate Summary
Case No. 2024-00185

Firm Service

Base Charge:

Residential (G-1)	-	\$19.30	per meter per month	(-)
Non-Residential (G-1)	-	66.00	per meter per month	(-)
Transportation (T-4)	-	520.00	per delivery point per month	(-)
Transportation Administration Fee	-	50.00	per customer per meter	(-)

Rate per Mcf²

First	300	¹ Mcf	<u>Sales (G-1)*</u>		<u>Transportation (T-4)</u>		(l, -)
			@ 5.6298	per Mcf	@ 1.5483	per Mcf	
Next	14,700	¹ Mcf	@ 5.1577	per Mcf	@ 1.0762	per Mcf	(l, -)
Over	15,000	Mcf	@ 4.9703	per Mcf	@ 0.8888	per Mcf	(l, -)

Interruptible Service

Base Charge

Sales (G-2)	*	520.00	per delivery point per month	(-)
Transportation (T-3)	-	520.00	per delivery point per month	(-)
Transportation Administration Fee	-	50.00	per customer per meter	(-)

Rate per Mcf²

First	15,000	¹ Mcf	<u>Sales (G-2)*</u>		<u>Transportation (T-3)</u>		(l, -)
			@ 3.8775	per Mcf	@ 0.9557	per Mcf	
Over	15,000	Mcf	@ 3.7055	per Mcf	@ 0.7837	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 June 28, 2024
MONTH / DATE / YEAR

DATE EFFECTIVE August 1, 2024
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 2024-00185 DATED XXXX

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Gas Cost Adjustments

Case No. 2024-00185

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)	4.5525	3.3928	(I, I)
CF (Correction Factor)	(0.6390)	(0.6390)	(R, R)
RF (Refund Adjustment)	0.0000	0.0000	(-, -)
PBRRF (Performance Based Rate Recovery Factor)	<u>0.1680</u>	<u>0.1680</u>	(-, -)
GCA (Gas Cost Adjustment)	<u><u>\$4.0815</u></u>	<u><u>\$2.9218</u></u>	(I, I)

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TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2024-00185 DATED XXXX

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

FIFTY-FIRST REVISED SHEET NO. 6

CANCELLING

FIFTIETH REVISED SHEET NO. 6

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Transportation

Case No. 2024-00185

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

System Lost and Unaccounted gas percentage:

2.14%

				<u>Simple Margin</u>		<u>Non-Commodity</u>		<u>Gross Margin</u>	
Transportation Service ¹									
<u>Firm Service (T-4)</u>									
First	300	Mcf	@	\$1.5483	+	<u>0</u>	=	\$1.5483	per Mcf (-)
Next	14,700	Mcf	@	1.0762	+	<u>0</u>	=	1.0762	per Mcf (-)
All over	15,000	Mcf	@	0.8888	+	<u>0</u>	=	0.8888	per Mcf (-)
<u>Interruptible Service (T-3)</u>									
First	15,000	Mcf	@	\$0.9557	+	\$0.0000	=	\$0.9557	per Mcf (-)
All over	15,000	Mcf	@	0.7837	+	0.0000	=	0.7837	per Mcf (-)

¹ Excludes standby sales service.

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SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2024-00185 DATED XXXX

Line No.	Description	Case No.		Difference
		(a) 2024-00060 \$/Mcf	(b) 2024-00185 \$/Mcf	
1	<u>G - 1</u>			
2				
3	<u>Distribution Charge (per Case No. 2021-00214)</u>			
4	First 300 Mcf	1.5483	1.5483	0.0000
5	Next 14,700 Mcf	1.0762	1.0762	0.0000
6	Over 15,000 Mcf	0.8888	0.8888	0.0000
7				
8	<u>Gas Cost Adjustment Components</u>			
9	EGC (Expected Gas Cost):			
10	Commodity	2.2255	3.1994	0.9739
11	Demand	1.3555	1.3531	(0.0024)
12	Total EGC	3.5810	4.5525	0.9715
13	CF (Correction Factor)	(0.5216)	(0.6390)	(0.1174)
14	RF (Refund Adjustment)	0.0000	0.0000	0.0000
15	PBRRF (Performance Based Rate Recovery Factor)	0.1680	0.1680	0.0000
16	GCA (Gas Cost Adjustment)	3.2274	4.0815	0.8541
17				
18	<u>Rate per Mcf (GCA included)</u>			
19	First 300 Mcf	4.7757	5.6298	0.8541
20	Next 14,700 Mcf	4.3036	5.1577	0.8541
21	Over 15,000 Mcf	4.1162	4.9703	0.8541
22				
23				
24	<u>G - 2</u>			
25				
26	<u>Distribution Charge (per Case No. 2021-00214)</u>			
27	First 15,000 Mcf	0.9557	0.9557	0.0000
28	Over 15,000 Mcf	0.7837	0.7837	0.0000
29				
30	<u>Gas Cost Adjustment Components</u>			
31	EGC (Expected Gas Cost):			
32	Commodity	2.2255	3.1994	0.9739
33	Demand	0.1938	0.1934	(0.0004)
34	Total EGC	2.4193	3.3928	0.9735
35	CF (Correction Factor)	(0.5216)	(0.6390)	(0.1174)
36	RF (Refund Adjustment)	0.0000	0.0000	0.0000
37	PBRRF (Performance Based Rate Recovery Factor)	0.1680	0.1680	0.0000
38	GCA (Gas Cost Adjustment)	2.0657	2.9218	0.8561
39				
40	<u>Rate per Mcf (GCA included)</u>			
41	First 300 Mcf	3.0214	3.8775	0.8561
42	Over 14,700 Mcf	2.8494	3.7055	0.8561

Line No.	Description	(a)	(b)	(c)
		Case No.		Difference
		2024-00060	2024-00185	
		\$/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	1.5483	1.5483	0.0000
5	Next 14,700 Mcf	1.0762	1.0762	0.0000
6	Over 15,000 Mcf	0.8888	0.8888	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	0.9557	0.9557	0.0000
13	Over 15,000 Mcf	0.7837	0.7837	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		0.2494	1,502,012	1,502,012
13						
14	FT Contract #	34380	3,650,000			
15	Base Rate	Section 4.1 - FT		0.2494	910,310	910,310
16						
17	Total SL to Zone 3		<u>37,430,188</u>		<u>12,246,871</u>	<u>12,246,871</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		0.3142	573,415	573,415
34						
38	Total SL to Zone 4		<u>5,145,769</u>		<u>1,964,817</u>	<u>1,964,817</u>
39						
40	<u>Zone 2 to Zone 4</u>					
41	FT Contract #	54299	2,555,000			
42	Base Rate	Section 4.1 - FT		0.1050	268,275	268,275
43						
44	Total Zone 2 to Zone 4		<u>2,555,000</u>		<u>268,275</u>	<u>268,275</u>
45						
46	<u>Zone 3 to Zone 3</u>					
47	FT Contract #	36773	1,825,000			
48	Base Rate	Section 4.1 - FT		0.1181	215,533	215,533
49						
50	Total Zone 3 to Zone 3		<u>1,825,000</u>		<u>215,533</u>	<u>215,533</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		12,246,871	12,246,871
54	Total Zone 1 to Zone 3		323,400		106,140	106,140
55	Total SL to Zone 4		5,145,769		1,964,817	1,964,817
56	Total Zone 2 to Zone 4		2,555,000		268,275	268,275
57	Total Zone 3 to Zone 3		1,825,000		215,533	215,533
58						
59	Total Texas Gas		<u>59,454,604</u>		<u>18,561,352</u>	<u>18,561,352</u>
60						
61						
62	Total Texas Gas Area Non-Commodity				<u>18,561,352</u>	<u>18,561,352</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		8.8346	1,281,017	1,281,017
4						
5	FT-A Contract # 95033		144,000			
6	Base Rate	14		8.2125	1,182,600	1,182,600
7						
8	Total Zone 0 to 2		<u>289,000</u>		<u>2,463,617</u>	<u>2,463,617</u>
9						
10	1 to Zone 2					
11	FT-A Contract # 300264		30,000			
12	Base Rate	14		4.1063	123,188	123,188
13						
14	Total Zone 1 to 2		<u>30,000</u>		<u>123,188</u>	<u>123,188</u>
15						
16	Gas Storage					
17	Production Area:					
18	Demand	61	34,968	1.6881	59,029	59,029
19	Space Charge	61	4,916,148	0.0172	84,558	84,558
20	Market Area:					
21	Demand	61	237,408	1.2402	294,433	294,433
22	Space Charge	61	10,846,308	0.0170	184,387	184,387
23	Total Storage		<u>16,034,832</u>		<u>622,407</u>	<u>622,407</u>
24						
25	Total Tennessee Gas Area FT-G Non-Commodity		16,353,832		<u>3,209,212</u>	<u>3,209,212</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>			2,586,934		
2	Indexed Gas Cost				2.8700	7,424,502
3	Commodity (Zone 3)	Section 4.4 - NNS			0.0490	126,760
4	Fuel and Loss Retention @	Section 4.18.1	1.05%		0.0305	78,901
5					2.9495	7,630,163
6						
7	<u>Firm Transportation</u>			2,116,583		
8	Indexed Gas Cost				2.8700	6,074,592
9	Base (Weighted on MDQs)				0.0439	92,918
10	ACA	Section 4.1 - FT			0.0014	2,963
11	Fuel and Loss Retention @	Section 4.18.1	0.91%		0.0264	55,878
12					2.9417	6,226,351
13	<u>No Notice Storage</u>					
14	Net (Injections)/Withdrawals					
15	Withdrawals			0	4.0960	0
16	Injections			(1,403,644)	2.8700	(4,028,458)
17	Commodity (Zone 3)	Section 4.4 - NNS			0.0490	(68,779)
18	Fuel and Loss Retention @	Section 4.18.1	1.05%		0.0305	(42,811)
19				(1,403,644)	2.9495	(4,140,048)
20						
21						
22	Total Purchases in Texas Area			3,299,873	2.9445	9,716,466
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	20.48%	\$0.0399	\$ 0.0082
31	SL to Zone 3	Section 4.1 - FT	37,430,188	62.96%	0.0445	\$ 0.0280
32	1 to Zone 3	Section 4.1 - FT	323,400	0.54%	0.0422	\$ 0.0002
33	SL to Zone 4	Section 4.1 - FT	5,145,769	8.65%	0.0528	\$ 0.0046
34	2 to Zone 4	Section 4.1 - FT	2,555,000	4.30%	0.0446	\$ 0.0019
35	3 to Zone 3	Section 4.1 - FT	1,825,000	3.07%	0.0312	\$ 0.0010
36	Total		59,454,604	100.0%		\$ 0.0439
37						
38	<u>Tennessee Gas</u>					
39	0 to Zone 2	24	289,000	90.60%	\$0.0177	\$ 0.0160
40	1 to Zone 2	24	30,000	9.40%	0.0147	0.0014
41	Total		319,000	100.00%		\$ 0.0174

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
1	<u>FT-A and FT-G</u>				765,674		
2	Indexed Gas Cost					2.8700	2,197,484
3	Base Commodity (Weighted on MDQs)					0.0174	13,337
4	ACA	24				0.0014	1,072
5	Fuel and Loss Retention	32	1.54%			0.0449	34,379
6						<u>2.9337</u>	<u>2,246,272</u>
7							
8	<u>FT-GS</u>				0		
9	Indexed Gas Cost					2.8700	0
10	Base Rate	26				0.7221	0
11	ACA	24				0.0014	0
12	Fuel and Loss Retention	32	1.54%			0.0449	0
13						<u>3.6384</u>	<u>0</u>
14							
15	<u>Gas Storage</u>						
16	FT-A & FT-G Market Area Withdrawals				0	4.0960	-
17	FT-A & FT-G Market Area Injections				(500,480)	2.8700	(1,436,378)
18	Withdrawal Rate	61				0.0087	0
19	Injection Rate	61				0.0087	(4,354)
20	Fuel and Loss Retention	61	1.38%			0.0001	(50)
21	Total				<u>(500,480)</u>	<u>2.8788</u>	<u>(1,440,782)</u>
22							
23							
24							
25	Total Tennessee Gas Zones				<u>265,194</u>	<u>3.0374</u>	<u>805,490</u>

Atmos Energy Corporation
 Expected Gas Cost (EGC) Calculation
 Trunkline Gas Company

Commodity						
	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Tariff Sheet No.	Purchases		Rate	Total
			Mcf	MMbtu	\$/MMbtu	\$
1	<u>Firm Transportation</u>					
2	Expected Volumes			92,000		
3	Indexed Gas Cost				2.8700	264,040
4	Base Commodity	13			0.0130	1,196
5	ACA	13			0.0014	129
6	Fuel and Loss Retention	13	1.25%		0.0334	3,073
7					<u>2.9178</u>	<u>268,438</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		38,750			
11	Discount Rate on MDQs			5.3754	208,297	208,297
12						
13	Total Trunkline Area Non-Commodity				<u>208,297</u>	<u>208,297</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	\$18,561,352			
3	Midwestern	0			
4	Tennessee Gas Pipeline	3,209,212			
5	Trunkline Gas Company	208,297			
6	Total	<u>\$21,978,861</u>			
7					
8		Allocated	Related	Monthly Demand Charge	
9	<u>Demand Cost Allocation:</u>	Factors	Demand	Volumes	Firm Interruptible
10	All	0.1452	\$3,191,331	16,499,844	0.1934 0.1934
11	Firm	0.8548	18,787,530	16,200,546	1.1597
12	Total	<u>1.0000</u>	<u>\$21,978,861</u>		<u>1.3531 0.1934</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	16,200,546	16,200,546	16,200,546	1.3531
20					
21	<u>Interruptible Service</u>				
22	Sales:				
23	G-2	299,297	299,297		1.3531 0.1934
24					
25	<u>Transportation Service</u>				
26	T-3 & T-4	32,198,871			
27					
28		<u>48,698,714</u>	<u>16,499,844</u>	<u>16,200,546</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 Texas Gas Area				
2 No Notice Service	2,488,155	2,586,934	3.0666	7,630,163
3 Firm Transportation	2,035,763	2,116,583	3.0585	6,226,351
4 No Notice Storage	(1,350,047)	(1,403,644)	3.0666	(4,140,048)
5 Total Texas Gas Area	3,173,871	3,299,873	3.0614	9,716,466
6				
7 Tennessee Gas Area				
8 FT-A and FT-G	726,929	765,674	3.0901	2,246,272
9 FT-GS	0	0	0.0000	0
10 Gas Storage				
11 Injections	(475,154)	(500,480)	3.0321	(1,440,732)
12 Withdrawals	0	0	0.0000	(50)
13	251,775	265,194	3.1992	805,490
14 Trunkline Gas Area				
15 Firm Transportation	88,487	92,000	3.0336	268,438
16				
17 Company Owned Storage				
18 Withdrawals	0	0	0.0000	0
19 Injections	(1,174,312)	(1,220,932)	2.9495	(3,463,633)
20 Net WKG Storage	(1,174,312)	(1,220,932)	2.9495	(3,463,633)
21				
22				
23 Local Production	3,246	3,419	2.8700	9,316
24				
25				
26				
27 Total Commodity Purchases	2,343,067	2,439,554	3.1310	7,336,077
28				
29 Lost & Unaccounted for @	2.14%	50,141	52,206	
30				
31 Total Deliveries	2,292,926	2,387,348	3.1994	7,336,077
32				
33				
34				
35 Total Expected Commodity Cost	2,292,926	2,387,348	3.1994	7,336,077
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	16,499,844
2	Transportation	<u>0</u>
3	Total Mcf Billed Demand Charges	16,499,844
4	Divided by: Days/Year	<u>365</u>
5	Average Daily Sales and Transport Volumes	<u><u>45,205</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>311,262</u></u> Mcf/Peak Day
10		
11		
12	New Load Factor (line 5 / line 9)	0.1452
13		

Atmos Energy Corporation
Basis for Indexed Gas Cost
For the Quarter ending October - 2024

The projected commodity price was provided by the Gas Supply Department and was based upon the following:

- A. The Gas Supply Department reviewed the NYMEX futures close prices for the quarter of August 2024 through October 2024 during the period June 12 through June 26, 2024.

		Aug-24 (\$/MMBTU)	Sep-24 (\$/MMBTU)	Oct-24 (\$/MMBTU)
Wednesday	06/12/24	3.122	3.094	3.167
Thursday	06/13/24	3.037	3.009	3.079
Friday	06/14/24	2.963	2.943	3.013
Monday	06/17/24	2.867	2.849	2.928
Tuesday	06/18/24	2.990	2.966	3.040
Thursday	06/20/24	2.854	2.838	2.923
Friday	06/21/24	2.836	2.811	2.895
Monday	06/24/24	2.948	2.926	3.000
Tuesday	06/25/24	2.863	2.842	2.918
Wednesday	06/26/24	2.745	2.737	2.828
Average		<u>\$2.923</u>	<u>\$2.902</u>	<u>\$2.979</u>

- B. The Company believes prices are increasing and prices for the quarter ending October 31, 2024 will settle at \$2.870 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 October - 2024

Note: Filed under Petition of Confidentiality

	August-24			September-24			October-24			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	February-24	2,137,461	\$8,298,361.13	\$12,689,661.18	(\$4,391,300.05)	\$0.00	(\$4,391,300.05)
2							
3	March-24	1,108,216	\$5,458,963.16	\$7,499,417.01	(\$2,040,453.85)	\$0.00	(\$2,040,453.85)
4							
5	April-24	1,382,743	<u>\$4,696,903.54</u>	<u>\$5,513,834.05</u>	<u>(\$816,930.51)</u>	<u>\$0.00</u>	<u>(\$816,930.51)</u>
6							
7							
8	Under/(Over) Recovery		<u>\$18,454,227.83</u>	<u>\$25,702,912.24</u>	<u>(\$7,248,684.41)</u>	<u>\$0.00</u>	<u>(\$7,248,684.41)</u>
9							
10	PBR Savings reflected in Gas Costs		<u>\$1,104,803.10</u>				
11							
12	<u>Correction Factor - Part 1</u>						
13	(Over)/Under Recovered Gas Cost through January 2024 (February 2024 GL)					(9,677,622.57)	
14	Total Gas Cost Under/(Over) Recovery for the three months ended April 2024					(7,248,684.41)	
15	Recovery from outstanding Correction Factor (CF)					5,312,139.61	
16	Over-Refunded Amount of Pipeline Refunds						
17	Prior Net Uncollectible Gas Cost as of November, 2022					0.00	
18	(Over)/Under Recovered Gas Cost through April 2024 (May 2024 GL) (a)					<u>(\$11,614,167.37)</u>	
19	Divided By: Total Expected Customer Sales (b)					16,499,844	Mcf
20							
21	Correction Factor - Part 1					(\$0.7039)	/ Mcf
22							
23	<u>Correction Factor - Part 2</u>						
24	Net Uncollectible Gas Cost through November 2023 (c)					1,070,546.01	
25	Divided By: Total Expected Customer Sales (b)					16,499,844	
26							
27	Correction Factor - Part 2					\$0.0649	/ Mcf
28							
29	<u>Correction Factor - Total (CF)</u>						
30	Total Deferred Balance through April 2024 (May 2024 GL) incl. Net Uncol Gas Cost					<u>(\$10,543,621.36)</u>	
31	Divided By: Total Expected Customer Sales (b)					16,499,844	
32							
33	Correction Factor - Total (CF)					(\$0.6390)	/ Mcf

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended April 2024
2024-00185

Line No.	Description	GL Unit	March-24	April-24	May-24
			(a)	(b)	(c)
			Month		
			February-24	March-24	April-24
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	371,941	40,638	1,682,448
9	Off System Storage				
10	Texas Gas Transmission	Mcf	0	0	0
11	Tennessee Gas Pipeline	Mcf	0	0	0
12	System Storage				
13	Withdrawals	Mcf	1,128,359	875,887	8,667
14	Injections	Mcf	(10,753)	(835)	(209,026)
15	Producers	Mcf	179	597	2,643
16	Third Party Reimbursements	Mcf	(337)	(146)	(317)
17	Pipeline Imbalances cashed out	Mcf			
18	System Imbalances ²	Mcf	648,072	192,075	(101,672)
19	Total Supply	Mcf	2,137,461	1,108,216	1,382,743
20					
21	Change in Unbilled	Mcf			
22	Company Use	Mcf	0	0	0
23	Unaccounted For	Mcf	0	0	0
24	Total Purchases	Mcf	2,137,461	1,108,216	1,382,743

¹ Includes settlement of historical imbalances and prepaid items.

² Includes Texas Gas No-Notice Service volumes and monthly imbalances related to transportation customer activities.

Atmos Energy Corporation
Recoverable Gas Cost Calculation
For the Three Months Ended April 2024
2024-00185

Line No.	Description	GL Unit	March-24	April-24	May-24
			(a)	(b) Month	(c)
			February-24	March-24	April-24
1	Supply Cost				
2	Pipelines:				
3	Texas Gas Transmission ¹	\$	1,733,997	1,832,969	1,631,199
4	Tennessee Gas Pipeline ¹	\$	400,812	393,032	295,501
5	Trunkline Gas Company ¹	\$	41,458	42,555	7,067
6	ANR ¹	\$	15,840	15,840	15,840
7	Twin Eagle Resource Management	\$	0	0	0
8	Total Pipeline Supply	\$	2,192,108	2,284,396	1,949,608
9	Total Other Suppliers	\$	795,526	40,009	2,006,510
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	\$	4,167,729	3,184,081	22,720
17	Injections	\$	(29,777)	(2,200)	(306,312)
18	Producers	\$	390	881	3,865
19	Third Party Reimbursements	\$	(1,099)	(538)	(1,110)
20	Pipeline Imbalances cashed out	\$	0	0	0
21	System Imbalances ²	\$	1,025,531	(195,620)	873,669
22	Sub-Total	\$	8,298,361	5,458,963	4,696,904
23	Pipeline Refund + Interest				
24	Change in Unbilled	\$			
25	Company Use	\$			
26	Recovered thru Transportation	\$			
27	Total Recoverable Gas Cost	\$	<u>8,298,361.13</u>	<u>5,458,963.16</u>	<u>4,696,903.54</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.

GL Description	(a) March-24		(c) April-24		(e) May-24	
	(b) February-24		(d) March-24		(f) April-24	
	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 Symmetry Energy Solutions (SES)						
9 Engage						
10 ERI						
11 Prepaid						
12 Reservation						
13 Hedging Costs - All Zones						
14						
15 Total	212,795	\$446,513	29,723	\$34,202	1,310,129	\$1,480,872
16						
17						
18 Tennessee Gas Pipeline Area						
19 Chevron Natural Gas, Inc.						
20 United Energy Trading (UET)						
21 WESCO						
22 Prepaid						
23 Reservation						
24 Fuel Adjustment						
25						
26 Total	79,822	\$188,291	0	\$8	312,846	\$457,419
27						
28						
29 Trunkline Gas Company						
30 Symmetry Energy Solutions (SES)						
31 Engage						
32 Prepaid						
33 Reservation						
34 Fuel Adjustment						
35						
36 Total	72,026	\$148,610	72	\$109	29,768	\$31,955
37						
38						
39 Midwestern Pipeline						
40 Symmetry Energy Solutions (SES)						
41 Midwestern Gas Transmission						
42 Anadarko						
43 Prepaid						
44 Reservation						
45 Fuel Adjustment						
46						
47 Total	(8,264)	(\$13,460)	(7,076)	(\$6,948)	13,602	\$25,351
48						
49						
50 ANR Pipeline						
51 Symmetry Energy Solutions (SES)						
52 LG&E Natural						
53 Anadarko						
54 Prepaid						
55 Reservation						
56 Fuel Adjustment						
57						
58 Total	0	\$0	0	\$0	0	\$0
59						
60						
61 Benson Valley - RNG						
62 Mercuria						
52 LG&E Natural						
53 Anadarko						
54 Prepaid						
55 Reservation						
63 Fuel Adjustment						
64						

65	Total	15,562	\$25,572	17,919	\$12,639	16,103	\$10,913
66							
67							
68	All Zones						
69	Total	371,941	\$795,526	40,638	\$40,009	1,682,448	\$2,006,510
70							
71							
72							

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

Atmos Energy Corporation
Net Uncollectible Gas Cost
Twelve Months Ended November, 2023

Exhibit D
Page 6 of 6

Line No.	Month (a)	Gas Cost	Margin Written	Taxes & Other	Total Written	Gas Cost	Margin	Net Uncollectible	Cumulative Net
		Written Off (b)	Off (c)	Written Off (d)	Off (e)	Collected (f)	Collected (g)	Gas Cost (h)	Uncollectible Gas Cost (i)
1	Dec-22	(\$140,621.26)	(\$222,815.26)	(\$14,132.93)	(\$377,569.45)	\$16,999.64	\$14,908.15	\$123,621.62	\$123,621.62
2	Jan-23	(\$67,602.64)	(\$115,582.51)	(\$7,867.88)	(\$191,053.03)	\$6,316.57	\$6,697.76	\$61,286.07	\$184,907.69
3	Feb-23	(\$70,638.98)	(\$98,723.46)	(\$8,913.52)	(\$178,275.96)	\$9,987.14	\$8,593.21	\$60,651.84	\$245,559.53
4	Mar-23	(\$51,865.01)	(\$93,317.94)	(\$6,882.39)	(\$152,065.34)	\$7,244.93	\$5,448.95	\$44,620.08	\$290,179.61
5	Apr-23	(\$40,142.42)	(\$64,904.05)	(\$4,743.49)	(\$109,789.96)	\$3,100.98	\$3,444.91	\$37,041.44	\$327,221.05
6	May-23	(\$81,248.81)	(\$121,220.60)	(\$8,191.70)	(\$210,661.11)	\$2,228.68	\$2,939.40	\$79,020.13	\$406,241.18
7	Jun-23	(\$72,443.85)	(\$62,112.23)	(\$6,106.74)	(\$140,662.82)	\$5,224.55	\$2,840.01	\$67,219.30	\$473,460.48
8	Jul-23	(\$98,343.58)	(\$82,082.47)	(\$8,400.29)	(\$188,826.34)	\$4,572.58	\$4,399.01	\$93,771.00	\$567,231.48
9	Aug-23	(\$195,037.19)	(\$157,921.89)	(\$16,883.96)	(\$369,843.04)	\$5,323.94	\$7,798.27	\$189,713.25	\$756,944.73
10	Sep-23	(\$158,070.39)	(\$119,447.50)	(\$12,799.27)	(\$290,317.16)	\$8,104.49	\$4,452.03	\$149,965.90	\$906,910.63
11	Oct-23	(\$174,686.78)	(\$133,527.38)	(\$24,709.89)	(\$332,924.05)	\$32,680.98	\$20,698.66	\$142,005.80	\$1,048,916.43
12	Nov-23	(\$68,600.97)	(\$68,566.92)	(\$15,584.28)	(\$152,752.17)	\$46,971.39	\$12,809.76	\$21,629.58	\$1,070,546.01