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Docket No. 15-00082

September 4, 2015

Sharla Dillon, Dockets Manager
Tennessee Regulatory Authority
Andrew Jackson State Office Building
Fourth Floor, 500 Deaderick Street
Nashville, TN 37242

VIA HAND DELIVERY

RE: Atmos Energy Corporation Tennessee and Union City, Tennessee 2014-2015
ACA Filing

Dear Ms. Dillon:

Enclosed is the 2014–2015 ACA filing of Atmos Energy Corporation’s Tennessee and Union City, Tennessee. The material contained in this filing consists of:

1. The original and four (4) copies of the exhibits and a proposed Protective Order for public filing;
2. A sealed envelope for the docket room containing the **CONFIDENTIAL** portion of the filing which consists of a CD and hard copy of all of the supporting documentation for the ACA filing. Both the binder and the CD are marked **CONFIDENTIAL** and are **not** to be posted in the electronic docket in this matter; and
3. A second sealed envelope for Audit Staff use only containing the **CONFIDENTIAL** portion of the filing, which consists of a CD and hard copy of all of the supporting documentation for the ACA filing. Again, both the binder and the CD are marked **CONFIDENTIAL** and are **not** to be posted in the electronic docket in this matter.

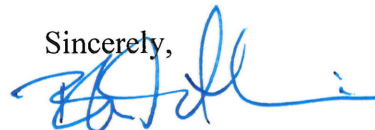
I have also enclosed a check in the amount of \$25.00 for the filing fee.

With the exception of this cover letter, the enclosed hard copy exhibits, and the Protective Order, the entirety of this filing is Confidential and should not be posted in the electronic docket.

Sharla Dillon, Dockets Manager
Page 2
September 4, 2015

Please contact me if you have any questions concerning this filing.

Best regards.

Sincerely,

Blind Akrawi

BXA:prd

Enclosures

EXHIBIT I

**ATMOS ENERGY CORPORATION
CALCULATION OF ACA FACTOR
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2014 2015 ACA**

1	Previous Year's Demand Cost Balance	(\$1,998,848.83)
2	Current Year's Demand Cost (Exhibit II-A)	\$20,225,711.61
3	Current Year's Interest on Demand Cost Balances	\$12,332.80
4	Demand Cost Recovered (EXHIBIT II-A)	\$17,217,056.04
5	Demand Under/(Over)-Recovery	<hr/> \$1,022,139.54 <hr/>
6	Previous Year's Commodity Cost Balance	\$3,567,671.29
7	Current Year's Commodity Cost (EXHIBIT II-B)	\$54,455,491.94
8	Current Year's Interest on Commodity Cost Balances	\$47,935.33
9	Bad Debt Cost (EXHIBIT III)	\$350,777.77
10	Commodity Cost Recovered (EXHIBIT II-B)	\$65,920,513.62
11	Commodity Under/(Over)-Recovery	<hr/> (\$7,498,637.29) <hr/>

ATMOS ENERGY CORPORATION
2014 2015 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

EXHIBIT I-A

Line	Demand	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15
1	Beginning Balance							
2	ACA Audit Adjustment	(1,998,848.83)	(898,735.11)	198,018.15	1,306,437.64	2,352,618.52	2,824,853.05	2,258,021.91
3	Redacted							
4								
	Gas Cost Recovery							
5	Firm sales	405,873.05	412,341.96	403,488.96	468,668.19	1,323,304.84	2,388,812.40	3,184,459.90
6								
7								
	Miscellaneous Adjustments							
	Pipeline Refund							
8	Demand Ending Balance Before Interest	(894,816.60)	198,965.75	1,304,403.11	2,347,670.25	2,817,851.37	2,251,148.16	888,645.94
9	Average monthly balance	(1,446,832.72)	(349,884.68)	751,210.63	1,827,053.95	2,585,234.95	2,538,000.61	1,573,333.93
10	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
11	Calculated Interest-Demand	(3,918.51)	(947.60)	2,034.53	4,948.27	7,001.68	6,873.75	4,261.11
12	Demand Ending Balance Including Interest	(898,735.11)	198,018.15	1,306,437.64	2,352,618.52	2,824,853.05	2,258,021.91	892,907.05
	Total ACA Ending Balance (Including Interest)	2,360,436.75	3,003,342.66	3,742,198.50	5,484,506.30	8,885,596.89	9,255,325.02	6,711,516.41
	Total Current Month ACA Interest	5,313.67	7,253.63	9,122.24	12,477.60	19,433.20	24,532.61	21,592.52

ATMOS ENERGY CORPORATION
2014 2015 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

EXHIBIT I-A

Line	Demand	Feb-15	Mar-15	Apr-15	May-15	Jun-15	TOTAL
1	Beginning Balance	892,907.05	(476,217.52)	(1,840,108.67)	(1,353,133.53)	(216,490.75)	(1,998,848.83)
2	ACA Audit Adjustment						
3	Redacted						
4							
	Gas Cost Recovery						
5	Firm sales	3,183,552.38	3,176,177.73	1,221,373.63	573,902.16	475,100.83	17,217,056.04
6							0.00
7							0.00
	Miscellaneous Adjustments						
	Pipeline Refund			0.00	0.00		0.00
8	Demand Ending Balance Before Interest	(476,781.02)	(1,836,976.22)	(1,348,815.20)	(214,368.09)	1,021,050.03	1,009,806.74
9	Average monthly balance	208,063.02	(1,156,596.87)	(1,594,461.93)	(783,750.81)	402,279.64	
10	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	
11	Calculated Interest-Demand	563.50	(3,132.45)	(4,318.33)	(2,122.66)	1,089.51	12,332.80
12	Demand Ending Balance Including Interest	(476,217.52)	(1,840,108.67)	(1,353,133.53)	(216,490.75)	1,022,139.54	1,022,139.54
	Total ACA Ending Balance (Including Interest)	4,154,115.71	(4,411,854.17)	(7,131,140.65)	(7,317,220.40)	(6,476,497.75)	(6,476,497.75)
	Total Current Month ACA Interest	14,693.97	(348.55)	(15,610.00)	(19,539.03)	(18,653.73)	60,268.13

ATMOS ENERGY CORPORATION
2014-2015 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

EXHIBIT I-B

Line	Commodity	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
1	Beginning Balance	3,567,671.29	3,259,171.86	2,805,324.51	2,435,760.86	3,131,887.78	6,060,743.84	6,997,303.11	5,818,609.36
2									
3									
4	Invoiced Commodity Gas Costs	3,090,474.46	2,597,488.94	2,790,316.31	3,889,882.09	7,062,180.58	7,814,493.32	6,532,284.56	7,706,621.12
5									
6	Gas Used By Company	(1,009.31)	(588.93)	(596.03)	(739.01)	(2,803.13)	(5,275.99)	(7,008.03)	(6,910.95)
7	Hedging Costs								
8	Margin Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Cashouts	3,064.99	(40,030.98)	(164,534.76)	(6,702.62)	(30,644.73)	49,651.43	23,492.83	(41,383.52)
	Inventory Activity								
10	Storage Injections	(1,736,540.81)	(1,409,296.59)	(1,437,649.22)	(1,732,417.78)	(581,786.02)	(688,434.95)	(275,456.26)	(313,624.91)
11	Storage Withdrawals	10,570.27	32,308.50	58,683.62	336,497.77	1,614,014.70	2,936,309.94	4,682,452.53	3,521,637.43
	Bad Debt Cost	28,686.44	34,208.31	45,326.17	50,546.97	4,254.33	5,072.45	5,933.24	(1,603.91)
	Gas Cost Recovery								
12	Total Commodity sales	1,712,977.65	1,676,137.83	1,668,197.45	1,848,469.83	5,148,791.19	9,192,915.79	12,157,724.03	12,067,141.86
13									
14									
	Miscellaneous Adjustments								
15	WNA Audit Findings								
	Special Audit - recoverable fees								
	Transfer ECRR Balance				0.00				
16	Commodity Ending Balance Before Interest	3,249,939.68	2,797,123.28	2,428,673.15	3,124,358.45	6,048,312.32	6,979,644.25	5,801,277.95	4,616,202.76
17									
18	Average Monthly Balance	3,408,805.49	3,028,147.57	2,616,998.83	2,780,059.66	4,590,100.05	6,520,194.05	6,399,290.53	5,217,406.06
19	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	Calculated Interest-Commodity	9,232.18	8,201.23	7,087.71	7,529.33	12,431.52	17,658.86	17,331.41	14,130.47
20	Commodity Ending Balance Including Interest	3,259,171.86	2,805,324.51	2,435,760.86	3,131,887.78	6,060,743.84	6,997,303.11	5,818,609.36	4,630,333.23

ATMOS ENERGY CORPORATION
2014 2015 ACA
ALL TENNESSEE TOWNS OTHER THAN UNION CITY

EXHIBIT I-B

Line	Commodity	Mar-15	Apr-15	May-15	Jun-15	TOTAL
1	Beginning Balance	4,630,333.23	(2,571,745.50)	(5,778,007.12)	(7,100,729.65)	3,567,671.29
2						0.00
3						0.00
4	Invoiced Commodity Gas Costs	4,103,483.65	2,248,218.47	1,941,155.30	1,902,639.02	51,679,237.82
5						
6	Gas Used By Company	(5,620.06)	(2,070.16)	(716.32)	(510.01)	(33,847.93)
7	Hedging Costs					
8	Margin Loss	0.00	0.00	0.00	0.00	0.00
9	Cashouts	(24,303.52)	80,648.71	27,552.91	26,076.03	(97,113.23)
						0.00
	Inventory Activity					
10	Storage Injections	(375,498.12)	(859,673.35)	(1,011,853.71)	(1,100,209.58)	(11,522,441.30)
11	Storage Withdrawals	1,129,701.51	85,279.19	27,636.05	16,122.88	14,451,214.39
	Bad Debt Cost	120,275.82	489.04	33,190.01	24,398.90	350,777.77
	Gas Cost Recovery					
12	Total Commodity sales	12,152,901.91	4,747,861.85	2,322,270.40	1,225,123.83	65,920,513.62
13						0.00
14						0.00
	Miscellaneous Adjustments					
15	WNA Audit Findings				(21,557.81)	(21,557.81)
	Special Audit - recoverable fees			0.00		0.00
	Transfer ECRR Balance					0.00
16	Commodity Ending Balance Before Interest	(2,574,529.40)	(5,766,715.45)	(7,083,313.28)	(7,478,894.05)	(7,546,572.62)
17						
18	Average Monthly Balance	1,027,901.92	(4,169,230.47)	(6,430,660.20)	(7,289,811.85)	
19	Interest Rate	3.25%	3.25%	3.25%	3.25%	
	Calculated Interest-Commodity	2,783.90	(11,291.67)	(17,416.37)	(19,743.24)	47,935.33
20	Commodity Ending Balance Including Interest	(2,571,745.50)	(5,778,007.12)	(7,100,729.65)	(7,498,637.29)	(7,498,637.29)

ATMOS ENERGY CORPORATION
BAD DEBT RECOVERIES
ALL TENNESSEE TOWNS OTHER THAN UNION CITY
2014 2015 ACA

	Beginning Balance	Current Month Activity	Reduction for Bad Debt in Base Rates (1)	Ending Balance
July-14	-	28,686.44		28,686.44
August-14	28,686.44	34,208.31		62,894.75
September-14	62,894.75	45,326.17		108,220.92
October-14	108,220.92	50,546.97		158,767.89
November-14	158,767.89	4,254.33		163,022.22
December-14	163,022.22	5,072.45		168,094.67
January-15	168,094.67	5,933.24		174,027.91
February-15	174,027.91	(1,603.91)		172,424.00
March-15	172,424.00	120,275.82		292,699.82
April-15	292,699.82	489.04		293,188.86
May-15	293,188.86	33,190.01		326,378.87
June-15	326,378.87	24,398.90		350,777.77
TOTAL		350,777.77	-	

EXHIBIT II

ATMOS ENERGY CORPORATION CALCULATION OF ACA FACTOR UNION CITY, TENNESSEE 2014 2015 ACA

1	Previous Year's Demand Cost Balance	(\$10,438.32)
2	Current Year's Demand Cost	\$110,539.00
3	Interest on Demand Balance	\$495.93
4	Demand Cost Recovered	\$63,367.46
5	Demand Under/(Over)-Recovery	<hr/> \$37,229.15
6	Previous Year's Commodity Cost Balance	\$288,950.62
7	Current Year's Commodity Cost	\$1,614,193.24
8	Interest on Commodity Balance	\$6,398.01
9	Bad Debt Expense	\$47,387.82
10	Commodity Cost Recovered	\$2,236,661.28
11	Commodity Under/(Over)-Recovery	<hr/> (\$279,731.59) <hr/>

ATMOS ENERGY CORPORATION
2014 2015 ACA
Union City Tennessee

EXHIBIT II-A

Line	Demand	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
1	Beginning Balance	(10,438.32)	(9,060.30)	(7,661.69)	(6,387.99)	(6,060.09)	8,755.77	19,369.40	26,449.76
2									
3	Invoiced Demand Gas Costs	2,135.90	2,135.90	2,067.00	2,135.90	19,032.00	19,666.40	19,666.40	17,763.20
4									
	Gas Cost Recovery								
5	Firm sales	731.51	714.68	774.30	1,791.17	4,219.79	9,090.80	12,648.00	11,638.95
6									
7									
	Miscellaneous Adjustments								
8	Demand Ending Balance Before Interest	(9,033.93)	(7,639.08)	(6,368.99)	(6,043.26)	8,752.12	19,331.37	26,387.80	32,574.01
9									
10	Average monthly balance	(9,736.12)	(8,349.69)	(7,015.34)	(6,215.62)	1,346.02	14,043.57	22,878.60	29,511.89
	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
11	Calculated Interest-Demand	(26.37)	(22.61)	(19.00)	(16.83)	3.65	38.03	61.96	79.93
12	Demand Ending Balance Including Interest	(9,060.30)	(7,661.69)	(6,387.99)	(6,060.09)	8,755.77	19,369.40	26,449.76	32,653.94
	Total ACA Ending Balance (Including Interest)	345,101.49	359,258.78	390,108.87	374,583.62	477,954.89	446,203.30	313,379.70	246,434.80
	Total Current Month ACA Interest	843.35	952.54	1,013.40	1,034.12	1,152.92	1,249.77	1,027.21	757.06

ATMOS ENERGY CORPORATION
2014 2015 ACA
Union City Tennessee

EXHIBIT II-A

Line	Demand	Mar-15	Apr-15	May-15	Jun-15	TOTAL
1	Beginning Balance	32,653.94	38,748.52	36,299.82	36,858.70	(10,438.32)
2						
3	Invoiced Demand Gas Costs	19,666.40	2,067.00	2,135.90	2,067.00	110,539.00
4						0.00
	Gas Cost Recovery					
5	Firm sales	13,668.38	4,617.19	1,675.95	1,796.74	63,367.46
6						0.00
7						0.00
	Miscellaneous Adjustments					
8	Demand Ending Balance Before Interest	38,651.96	36,198.33	36,759.77	37,128.96	36,733.22
9						
10	Average monthly balance	35,652.95	37,473.43	36,529.80	36,993.83	
11	Interest Rate	3.25%	3.25%	3.25%	3.25%	
	Calculated Interest-Demand	96.56	101.49	98.93	100.19	495.93
12	Demand Ending Balance Including Interest	38,748.52	36,299.82	36,858.70	37,229.15	37,229.15
Total ACA Ending Balance (Including Interest)		(58,977.21)	(157,989.32)	(205,180.03)	(242,490.92)	(242,490.92)
Total Current Month ACA Interest		253.51	(293.41)	(491.13)	(605.40)	6,893.94

Line	Commodity	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	TOTAL
1	Beginning Balance	288,862.14	354,161.79	366,920.47	396,496.86	380,643.71	469,199.12	426,833.90	286,929.94	213,780.86	(97,725.73)	(194,289.14)	(242,038.73)	288,862.14
2														0.00
3														0.00
4	Invoiced Commodity Gas Costs													
5	Texas Gas Imbalance	189,455.91	157,423.61	170,621.57	269,162.37	174,909.16	121,045.04	164,000.81	120,152.69	81,853.73	128,783.15	96,612.51	108,471.71	1,782,492.26
6	Gas Used By Company	(90,692.89)	(93,263.07)	(82,337.01)	(179,853.06)	62,267.76	115,875.02	120,724.03	200,747.05	43,831.02	(39,156.05)	(74,056.56)	(112,587.45)	(128,680.21)
7	Hedging Costs	(3.90)	(3.90)	(4.68)	(4.04)	(70.03)	(717.06)	(1,241.55)	(1,287.77)	(1,549.66)	(921.53)	(523.79)	(383.39)	(6,691.30)
8	Margin Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Cashouts	13,813.58	(8,994.87)	(12,001.16)	(18,252.97)	(8,303.77)	13,449.64	(9,068.20)	(12,566.01)	15,022.75	(18,296.69)	(9,268.00)	4,045.89	(50,422.81)
	Inventory Activity													0.00
10	Storage Injections	(11,699.40)	(10,118.40)	(10,566.40)	(10,645.40)	0.00	0.00	0.00	0.00	0.00	(6,356.29)	(6,155.98)	(6,958.76)	(62,520.63)
11	Storage Withdrawals	0.00	0.00	0.00	0.00	7,534.56	21,729.36	21,041.52	21,669.25	8,041.24	0.00	0.00	0.00	80,015.93
	Bad Debt Cost	3,538.13	6,193.57	6,869.19	5,920.13	859.00	24.64	1,920.47	735.96	14,932.96	(235.18)	4,301.96	2,025.99	47,387.82
	Gas Cost Recovery													
12	Commodity sales	40,382.50	39,453.41	44,017.52	83,231.13	149,790.54	314,986.60	438,246.29	403,277.38	473,595.58	159,980.92	58,069.67	31,629.74	2,236,661.28
13														0.00
14														0.00
	Miscellaneous Adjustments													
15	WNA Audit Findings					0.00								0.00
16	Pipeline Refund													0.00
17	Commodity Ending Balance Before Interest	353,292.07	385,945.32	395,464.46	379,592.76	468,049.85	425,622.16	285,964.69	213,103.73	(97,882.68)	(193,894.24)	(241,448.67)	(279,014.48)	(288,118.08)
18	Average Monthly Balance	321,127.10	360,053.55	381,192.46	388,044.81	424,346.78	447,410.64	356,399.29	250,016.83	57,949.09	(145,809.99)	(217,868.91)	(280,526.61)	
19	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
20	Calculated Interest-Commodity	869.72	975.15	1,032.40	1,050.95	1,149.27	1,211.74	965.25	677.13	156.95	(394.90)	(590.06)	(705.59)	6,398.01
21	Commodity Ending Balance Including Interest	354,161.79	386,920.47	396,496.86	380,643.71	469,199.12	426,833.90	286,929.94	213,780.86	(97,725.73)	(194,289.14)	(242,038.73)	(279,720.07)	(279,720.07)

Exhibit II-C

AtmosEnergy Corporation
ACA Bad Debt Expense - Union City Tennessee
2014 2015 ACA

	BEGINNING BALANCE	CURRENT MONTH ACTIVITY	ENDING BALANCE
July-14	\$0.00	3,839.13	3,839.13
August-14	\$3,839.13	6,193.57	10,032.70
September-14	\$10,032.70	6,869.19	16,901.89
October-14	\$16,901.89	5,920.13	22,822.02
November-14	\$22,822.02	859.00	23,681.02
December-14	\$23,681.02	24.64	23,705.66
January-15	\$23,705.66	1,920.47	25,626.13
February-15	\$25,626.13	735.96	26,362.09
March-15	\$26,362.09	14,932.96	41,295.05
April-15	\$41,295.05	(235.18)	41,059.87
May-15	\$41,059.87	4,301.96	45,361.83
June-15	\$45,361.83	2,025.99	47,387.82
Total		47,387.82	
		Beginning Balance	\$0.00
		Activity Jul 14 thru Jun 15	47,387.82
		Ending Balance	<u>\$47,387.82</u>