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**FILED**

September 2, 2021

SEP 02 2021

**MISS. PUBLIC SERVICE  
COMMISSION**

Ms. Katherine Collier  
Executive Secretary  
Post Office Box 1174  
Jackson, MS 39215-1174

RE: Atmos Energy's Monthly Purchased Gas Adjustment ("PGA") Audit  
Reports Prepared by the Public Utilities Staff ("Staff") for the for the Month  
Ended May 31, 2021, Docket Number 2008-AD-270.

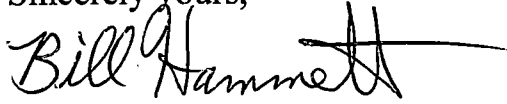
Dear Ms. Collier:

Attached is the Monthly PGA Audit Report prepared by Staff for the period  
May 1, 2021 through May 31, 2021 for Atmos Energy.

The Staff audits each month's allowable purchased gas adjustment costs (PGA) and the purchase gas adjustments over/(under) recovery. Staff reviewed the following calculations prepared by the Company: (1) gas costs, (2) transportation cost, (3) pipeline costs, (4) storage costs, (5) over/(under) recovery reconciliation, and (6) rate factor. Staff recalculated each schedule provided by the Company. Staff believes that the Company's Gas Cost Adjustment factors are reasonable and supported by evidence; therefore, Staff does not dispute the Company's Gas Cost Adjustment factors.

If you have any questions, please feel free to contact me.

Sincerely yours,

A handwritten signature in black ink that reads "Bill Hammett". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Bill Hammett

Accountant/CPA, Electric, Gas & Communications

Cc: COMMISSIONER DANE MAXWELL  
COMMISSIONER BRENT BAILEY  
COMMISSIONER BRANDON PRESLEY  
SALLY DOTY

# PURCHASED GAS ADJUSTMENT AUDIT REPORT

Company: Mississippi Division of Atmos Energy Corporation  
Date: August 12, 2021  
For The Month of: May 2021  
MPUS Auditor: Bill Hammett

The MPUS Staff has reviewed and calculated the PGA Factor and over/(under) recovery for the current month

## Actual Activity For the Month Ended May 31, 2021 (PGA Factor for July 2021)

Cumulative Over (Under) Recovery, beginning of month	\$	(2,005,635)
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### Activity of the month:

Allowable purchased gas costs	(4,078,739)
Franchise taxes	(71,378)
Hedging gain (loss)	-
Asset management agreement activity	(5,675)
Other credits (expenses)	(13,802)
PGA revenue billed	4,295,893
R&D collection	(15,686)
Change in over (under) recovery for the month	<u>110,613</u>

Cumulative Over (Under) Recovery, end of month	\$	<u>(1,895,022)</u>
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### Combined Year Round PGA Factor:

June 2021	0.4732
July 2021	0.5806

### Average gas consumed by a typical residential customer (in ccfs):

June 2021	23
July 2021	23

### Impact of the change in the PGA factor for a typical residential bill for June 2021:

- Estimate resulting from change in average volume	\$	-
- Estimate resulting from change in PGA factor		2.47
	\$	<u>2.47</u>

### Percentage change in PGA factor from June 2021 to July 2021

<u>22.7%</u>
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Total activity to date for the period October 1, 2020 to September 30, 2021

Asset Management activity	(1,204,539)
Hedging gain (loss)	(2,526,685)