

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

IN RE:

ATMOS ENERGY CORPORATION)
PETITION FOR GENERAL RATE CASE)
AND TO ADOPT ANNUAL REVIEW)
MECHANISM AND ARM TARIFF)

Docket No. 14-00146



**CONSUMER ADVOCATE AND PROTECTION DIVISION'S RESPONSES
TO FIRST DISCOVERY REQUESTS OF ATMOS ENERGY CORPORATION**

1. Produce all documents that have been identified in these responses, or upon which you relied in responding to these requests.

RESPONSE: See pre-filed testimony and attachments.

2. Provide computer files containing all documentation, workpapers, and calculations supporting the Consumer Advocate and Protection Division's pre-filed testimony. The workpapers and calculations should be in Excel working format with numbers, formulas and linked files provided.

RESPONSE: See pre-filed testimony and attachments.

3. Produce all documents generated by each of your witnesses pertaining to this matter, including without limitation all notes, reports, correspondence, e-mails, workpapers, spreadsheets, calculations and the like. The workpapers and calculations should be produced in Excel working format with numbers, formulas and linked files provided.

RESPONSE: See pre-filed testimony and attachments.

4. Produce all documents that have been referenced or relied upon by each of your witnesses in this matter.

RESPONSE: See pre-filed testimony and attachments and/or items referenced in testimony by website.

5. Produce all hearing exhibits and other documents that you plan to introduce, use, or reference at the hearing on the merits in this matter.

RESPONSE: See pre-filed testimony and attachments. No determination of hearing exhibits has been made yet.

6. Identify each person who you expect to call as an expert witness at the hearing on the merits in this docket, and for each such expert witness:

- a. Provide a complete educational, professional and employment history. Include in your response a complete disclosure of all aspects of the expert's education and employment background that you contend qualify the witness to render expert testimony on the issues on which he will testify in this case. Please be sure to include the date(s) applicable to each entry;
- b. Separately for each expert witness, list each published scholarly work (article, book chapter, book, etc.) that the witness has authored or co-authored. Provide a citation to the work that includes the title, date, and publication.
- c. Identify each matter in which the expert has testified or submitted pre- filed written testimony on any subject about which he intends to offer expert testimony in this case. For each matter, provide the name, docket number, forum, dates of testimony, whether the testimony was live or written, and the subjects on which the expert offered testimony in the case. Produce a copy of all such testimony (in electronic form if available).
- d. Produce each expert's entire file in this case, including all work papers, drafts, correspondence, spreadsheets, documents collected, summaries, charts, trade articles, journals, treatises, publications, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by the expert witness in this matter. Where available, please provide working Excel files (or other data file types if applicable).
- e. State the hourly rate and other terms of the financial compensation arrangements that have been made with each expert, the total amount earned as of the date of your response, and the total amount paid, also as of the date of your response. Produce the engagement letter or other agreement(s) with each expert reflecting his retention and the terms of his compensation.

RESPONSE: See pre-filed testimony of William H. Novak and Dr. Chris Klein.

Contracts attached.

7. Separately for each of the MFR data requests, the data requests served by TRA Staff, and the data requests served by CAPD, provide a narrative description of how CAPD utilized the data or documents provided by Atmos in response to the data request.

RESPONSE: The Consumer Advocate objects to this request on the grounds that it is overly burdensome, requires clarification before a complete and accurate response may be considered, and seeks information not relevant to this case. In addition, in so far as it seeks information as to how the attorneys of the Consumer Advocate used the responses to data requests, the Consumer Advocates objects on the ground of attorney work product.

8. Set forth verbatim all data requests that CAPD contends should be answered in connection with an annual ARM filing. Separately for each such data request, explain why Atmos should be required to provide the particular data and documents requested, and describe precisely how the CAPD would utilize the data or documents requested.

RESPONSE: The Consumer Advocate objects to this request on the ground that it is overly burdensome, requires clarification before a complete and accurate response may be considered, and seeks information that, in view of the Consumer Advocate's continuing review and analysis of the data responses provided by Atmos, would require inaccurate or unwarranted speculation at this point in this case.

9. Separately for each matter in which William H. Novak has provided testimony on behalf of CAPD within the last ten (10) years, provide the style of the case, the docket number, and state the total dollar amount of the compensation (excluding out of pocket expense reimbursements) paid to Mr. Novak in the matter.

RESPONSE: See the pre-filed testimony of Mr. Novak for previous testimony.

10. Admit that the CWIP balance, at any point in time, represents money spent by a Company that, upon being completed and deemed used and useful, will be put into service and accounted for as plant in service. If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit, except to the extent that the request makes inaccurate assumptions and calls for unwarranted speculation.

11. Please explain your understanding of how the Company's Gross Receipts Taxes due (a component of Taxes, Other than Income Taxes) is calculated and recorded in the Company's books and records.

RESPONSE: The CAPD calculated gross receipts taxes by analyzing the historical growth in the total amount of gross receipts taxes recorded on the Company's books for the last four years and then projecting this growth into the future. This approach mirrors the CAPD's calculation of revenues that examines the historical growth in sales volumes and then projects this growth into the future. Because the attrition period gross receipts tax was forecasted from historical trends, it was not necessary for the CAPD to perform an actual gross receipts tax return calculation.

12. Admit that if a Company's ad valorem tax rate remains constant while its gross plant balance grows, it is reasonable to assume that future ad valorem taxes due will be higher than prior periods' ad valorem taxes due. If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Deny. Ad valorem taxes can be impacted by tax rate changes and by assessment changes. As such, it is not a given that ad valorem taxes will increase only from changes to plant in service.

13. Admit that in Docket No. 09-00183, Chattanooga Gas Company ("CGC")

for their forecast of Utility Plant in Service (UPIS) and Construction Work in Progress, states as follows: “The estimated average balance of utility plant in service for the attrition period of \$198,761,734 was calculated starting with the actual balance as of June 30, 2009. This balance was then projected through the end of the attrition period by adding estimated plant additions and subtracting estimated plant retirements. The additions for the month July 2009 through December 2009 are based on the Company’s capital forecast for the remainder of 2009. Additions for January 2010 through December are based on the Company’s preliminary budget for 2010. Additions for January 2011 through April 2011 are based on a forecast specifically prepared for this proceeding. . . .”¹ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

14. Admit that in Docket No. 09-00183, “[t]he Consumer Advocate forecasted Plant in Service by using actual plant balances as of December 31, 2009. Forecasted plant additions and retirements, which were provided by CGC, were then added to actual balances at December 31, 2009 to arrive at monthly Plant in Service amounts through April 20, 2011. A thirteen month Plant in Service average was calculated in the amount of \$202,717,046. CGC has forecasted \$198,761,734 for Plant in Service.”² If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

15. Admit that the Final Order for Docket No. 09-00183 states that “UPIS and CWIP [Construction Work in Progress] were calculated by both parties by taking the balance at December 21, 2009, adding budgeted plat additions and retirements by month including the

¹ Docket No. 09-00183, Direct Testimony of Ronald Hanson, 11/6/09, p. 24.

² Docket No. 09-00183, Direct Testimony of Terry Buckner, 3/10/10, p. 17.

allocated plant of 3.12% from the parent company through April 30, 2011. The Company and the Consumer Advocate both calculated the average projected thirteen months balances for the period ending April 11, 2011 to arrive at UPIS and CWIP for the attrition period. The Company and Consumer Advocate agreed upon a net amount of \$202,597,956 for UPIS and CWIP. The panel voted unanimously to adopt the agreed-upon UPIS and CWIP of \$202,527,956 for the attrition year ending April 30, 2011, based upon the determination of the booked amounts in this case and upon finding this amount is reasonable.”³ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

16. Admit that according to Piedmont Natural Gas Company’s (“PNGC”) previous rate filing, “the starting point for developing [their] rate base [was] the May 31, 2011 per books balances in Plant in Service, Construction Work in Progress, Accumulated Depreciation, and Accumulated Deferred Income Taxes (“ADIT”) applicable to Tennessee. [Piedmont] then added to these balances the monthly construction budget projected additions and retirements for the remainder of fiscal years 2011 and 2012 and the projected 2013 fiscal year construction budget to project the balances for these items through February 28, 2013. A 13-month average was then calculated for the attrition period.”⁴ If your response is anything other than an unqualified admission, explain your position.

- a. Admit that Piedmont’s Calculation of UPIS during the attrition year using their methodology was \$713,852,981.⁵ If your response is anything other than an unqualified admission, explain your position.
- b. Admit that the CAPD’s Calculation of Piedmont’s UPIS for the attrition year was also \$713,852,981.⁶ If your response is anything other than an unqualified

³ Docket 09-00183, Order, Tennessee Regulatory Authority, p. 34-35.

⁴ Docket No. 11-00144, Direct Testimony of David R. Carpenter, 9/02/11, p. 8-9.

⁵ Docket No. 11-00144, Direct Testimony of Pia Powers, Exhibit (PKP-1) Schedule 3, Page 1, Line 17.

⁶ Docket No. 11-00144, Consumer Advocate Exhibit, Schedule 2, Line 1, 12/6/11. Listed within Direct Testimony of Dave Peters.

admission, explain your position.

- c. Admit that the Order approving the Settlement Agreement in the Piedmont case listed the attrition year UPIS amount as \$713,852,981.⁷ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

17. Admit that, in the most recent Tennessee American Water Company (“TAWC”) rate case, TAWC’s calculation of attrition year “UPIS includes the original cost of all land, land rights, easements, structures and improvements, together with equipment in service at December 31, 2011. The Utility Plant balance was calculated through November 30, 2013, by adding net additions and retirements through the end of the attrition period. The 13 month average of the Utility Plant balances from November 1, 2012 through November 30, 2013 was calculated to arrive at the utility plant balance for the attrition period.”⁸ If your response is anything other than an unqualified admission, explain your position.

- a. Admit that the Tennessee American Water Company’s Attrition year UPIS calculation was \$250,455,533.⁹ If your response is anything other than an unqualified admission, explain your position.
- b. Admit that, in their settlement agreement, the CAPD and Tennessee American Water Company agreed on an attrition year UPIS settlement amount of \$250,455,533.¹⁰ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

18. Admit that, in this rate case with Atmos, in contrast to Docket Nos. 09-00189, 11- 00144 and 12-00049, “[t]o compute attrition year Utility Plant in Service, the CAPD began with the test period balance for each of Atmos’s Tennessee allocated divisions and then increased this amount by the four year average of historical normal plant additions. [The Consumer Advocate] then added the CAPD adjusted attrition year special projects to this

⁷ Docket No. 11-00144, Order Approving Settlement Agreement, Settlement Attachment A, Schedule 2, Line 1.

⁸ Docket 12-00049, Direct Testimony of Linda Bridwell, 6/6/12, p. 39.

⁹ Docket No. 12-00049, Stipulation and Settlement Agreement, 10/1/12, Exhibit Schedule 3.

¹⁰ Docket No. 12-00049, Stipulation and Settlement Agreement, 10/1/12, Exhibit Schedule 3.

amount to get our forecast of the attrition year Utility Plant in Service.”¹¹ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Deny. In Docket 12-00049, the CAPD also increased test period plant by an average of historical normal plant additions with adjustments for special projects.

19. Admit that that the CAPD determined Attrition Year UPIS for Atmos in this case using a different method than it utilized for Attrition Year UPIS for PNGC in Docket No. 11- 00144 and for Attrition Year UPIS for CGC in Docket No. 09-00183. If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Deny. The CAPD determined the Attrition Year UPIS for Atmos in this case in the same identical manner that it determined UPIS for PNGC in Docket No. 11-00144. Before the hearing in Docket No 11-00144, the Company and the CAPD entered into a settlement agreement that was the result of give-and-take negotiations. The settlement agreement resulted in the CAPD accepting the Company’s position on certain items (e.g. UPIS) for that case only, while the Company accepted the CAPD’s position on other items.

20. Please provide all analyses, studies, rationale, and substantive evidence relied upon by Mr. Novak in his decision to use a period of *four* years as the average in his calculations of Plant in Service.

RESPONSE: Mr. Novak relied upon his professional judgment from conducting rate cases of Atmos and its predecessors for over 32 years to use a four year average of additions to Plant in Service as a proxy for future normal plant additions. While Mr. Novak has used a four year average of plant in previous Atmos rate cases, including its predecessor companies in Tennessee (United Cities Gas Company and Tennessee-Virginia Energy Corporation), a four year average was not used in the 2012 Atmos rate case only because the data was not

¹¹ Docket No. 12-00064, Direct Testimony of Hal Novak, 10/5/12, p. 9.

readily available.

21. Admit that on Workpaper RB-11-1.00 Mr. Novak's projected additions amount for Company's Division 093 FY15 period is \$16,617,774. If your response is anything other than an unqualified admission, explain your position.

- a. Admit that in the relied upon file provided to Mr. Novak labeled "KMD FY15 CapEx Projected Budget Final" the Company's Division 093 capital budget is in the amount of \$27,947,356. If your response is anything other than an unqualified admission, explain your position.
- b. Admit that this is a difference of \$11,329,582. If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit.

22. Admit that, according to Mr. Novak's historical average methodology, Mr. Novak believes the Company will only add approximately \$22,311,632 to its UPIS balance (Account for Division 093 (Tennessee) for the period of the ending balance of September 2014 through May 2016. If your response is anything other than an unqualified admission, explain your position.

- a. Admit that, in contrast, the Company projects its UPIS balance (Account 101) increasing by approximately \$37,329,176 for Division 093 (Tennessee) during that same time period. If your response is anything other than an unqualified admission, explain your position.
- b. If admitted, please also admit that this is a difference of approximately \$15,017,544. If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit as to Mr. Novak's statement concerning net plant additions for Division 93 being equal to \$22,311,632. We are unable to verify the Company additions of \$37,329,176 for this same period, and consequently the difference noted, from the reference cited.

23. Admit that the four adjustments to Normal additions on RB-11-1.02A, adjusted

as a result of Mr. Novak believing these adjustments were “incorrectly categorized Special Projects,” were not then added into the Special Project calculations on RB-11-1.03. If your response is anything other than an unqualified admission, explain your position.

- a. If admitted, why does Mr. Novak not include these projects in his “Special Projects” calculation on RB-11-1.03?
- b. Admit that the dollars of these four adjustments are not included anywhere in Mr. Novak’s calculations of UPIS historical average run rate, other than to remove these amounts in their entirety from the calculation. If your response is anything other than an unqualified admission, explain your position.
- c. Admit that Mr. Novak also adjusted any retirements in his Division 093 UPIS calculations in relation to his four adjustments to Normal additions on RB-11-1.02A. If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit as to the four historical adjustments to Normal Additions on CAPD Workpaper RB-11-1.02A were not added to the projected attrition year special projects.

- a. **While CAPD Workpaper RB-11-1.03 does show historical special projects, the only amounts actually considered are the 2015 and 2016 projected amounts of \$1,044,586 and \$282,131. These amounts are shown on CAPD Workpaper RB-11-1.04 which was provided by the Company (after adjusted for the cancellation of the Franklin Office Building project) and are then carried forward to CAPD Workpaper RB-11-1.01.**
- b. **Admit. The CAPD does not include a historical average of special projects in its UPIS growth calculation. The CAPD only includes historical normal plant (based on a four year average in this case) plus projected special projects to project its growth to UPIS.**
- c. **Deny. Mr. Novak made no adjustment to retirements that were based on CAPD Workpaper RB-11-1.02A.**

24. Admit that the dollars of the four adjustments to Normal additions on RB-11- 1.02A are investment dollars that the Company has directly invested in Tennessee (Division 093). If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit.

25. Please provide all workpapers, analyses and relevant orders that would allow Mr. Novak to make a determination that “Company incorrectly categorized Special projects for the test period resulting in an overstatement of Normal Projects”¹² in making his four adjustments to Normal additions on RB-11-1.02A

RESPONSE: See CAPD Workpapers cited in Item #23 above.

26. Please explain the criteria used by the CAPD to distinguish normal projects and special projects that have been included in UPIS calculations from those which the CAPD believes should not be included in UPIS calculations.

RESPONSE: See MFR #51.

27. Admit that, in *South Central Bell Telephone Co. v. Tennessee Public Service Commission*, 579 S.W.2d 429 (TN. Ct. of App. 1979), the Court stated that the “estimated effect of reasonably expected increases in expenses and investment should be taken into consideration in the establishment of a rate structure in the future.” If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

28. Admit that in *In re United Telephone – Southeast Inc.* (Docket Nos. 93-04818, 94-00388, 94-04818, 158 PUR4th 297, Tennessee Public Service Commission, 12/30/94), the Tennessee Public Service Commission held: “[i]f the Commission ignored the stipulated 1994 forecast, it is failing to take into account known and reasonably anticipated changes as required by Tennessee law,” citing *South Central Bell Telephone Co. v. Tennessee Public Service Commission*, 579 S.W.2d 429 (TN. Ct. of App. 1979). If your response is anything other than an unqualified admission, explain your position.

¹² Docket No. 14-00146, Hal Novak Workpapers, RB-11-1.02A.

RESPONSE: Admit only that the citation is correctly quoted.

29. Please provide a detailed narrative (and provide all supporting analysis work papers) sufficient to fully describe, document and support Mr. Klein's methodology for arriving at the Company's capital structure (describe each separately: STD, LTD and Equity components) and cost of STD.

RESPONSE: Dr. Klein assumed 1.50% short term debt (STD) based on Atmos's historical STD as a percentage of total capital as described on pages seven and eight of his direct testimony. To calculate the percentages of the long term debt (LTD) and Equity components of his recommended capital structure, Dr. Klein subtracted the 1.5% STD from 100% to get 98.5%. The proportions of LTD and Equity recommended by Mr. Christian on page 14 of his direct testimony (0.4407 and 0.5593, respectively, converted from percentages) were multiplied by 98.5% to get the percentages in Dr. Klein's recommended capital structure.

STD				1.50%
LTD	0.4407 x 98.5%	=	43.40895%	rounded to 43.41%
Equity	0.5593 x 98.5%	=	55.09105%	rounded to 55.09%
Total				100.00%

Dr. Klein adopted a cost of STD of 2.0% after examining Atmos' historical cost of STD as described on page 8 of his direct testimony and adjusting for the possibility that interest rates, which remain at historical lows, may rise in the future.

30. Please provide a detailed narrative and provide all supporting analysis work papers to describe, document and support Mr. Novak's methodology for normalizing the amount of storage gas allocated to Tennessee (Novak testimony at page 18 lines 15-16).

RESPONSE: See CAPD Workpaper RB-20-2.01 (Non-Print) which has already been

provided to the Company. This workpaper uses the Company responses to CAPD data requests 1-67 and 1-82 to calculate the Tennessee percentage of deliveries of storage gas from September 2010 through June 2014.

31. Admit that in testimony presented on behalf of the CAPD in Docket 10-00189, Mr. Novak testified that “[t]he TRA has long recognized a causal relationship between weather and sales for gas utilities. As shown in the table below, the weather normalization correlation averages from the last rate cases for the major gas utilities under the TRA’s jurisdiction are 96.63%, 97.72% and 97.46%. These superior correlation factors indicate a strong causal link between gas sales and weather.”¹³ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Admit only that the citation is correctly quoted.

32. Admit that in Docket No. 09-00183, the CAPD opposed the elimination of the WNA.¹⁴ If your response is anything other than an unqualified admission, explain your position.

RESPONSE: Deny as stated because the reference to the Docket 09-00183 is incorrect.

33. Please explain the inconsistency between the growth percentage calculation in cell F15 and cell F32 on CAPD WP E-1.5.

RESPONSE: These cells represent the annual percentage growth rates for Non-labor (Cell F15) and Labor (Cell F32). The calculation located in cell F15 should have been divided by 2 instead of 3.

34. All gross expenses in Shared Services Division 002 have associated

¹³ Docket No. 10-00189, Direct Testimony of William H. Novak, p. 13.

¹⁴ See Docket No. 09-00183, Response of the CAD to the Motion of CGC to extend the Usage Adjustment And Conservation Programs Approved By The Authority, 3/3/13; see also Direct Testimony of David Dismukes, 3/10/10, pp. 32-91; CAD’s Post Hearing Brief, 3/7/10, pp. 57-90.

capitalization credits that flow through account 9200 sub-account 04863. In reference to CAPD WP E-0-1.0 ALL DIVISIONS DISALLOWED EXPENSES please explain if the capitalization credits associated with the disallowances were also removed from Division 002, and if not please explain why.

RESPONSE: The capitalization credits associated with the disallowances were included for Division 002 in order to offset a portion of the disallowances that were recorded on the Company's trial balance.

35. Page 10 of Mr. Novak's testimony lines 17 -19 states that "[t]he three year growth factor was used because I felt that this rate was most representative of what was likely to occur through the attrition year." Please provide all rationale, analyses, and other evidence supporting your contention that the 3-year growth rate for the O&M Labor expense is most representative of the attrition year.

RESPONSE: Mr. Novak relied upon his professional judgment from conducting rate cases of Atmos and its predecessors for over 32 years to use a three-year average of expense growth as a proxy for attrition period O&M Labor expense.

36. Page 11 of Mr. Novak's testimony lines 16 -18 states that "[t]he three year growth factor was used because I felt that this rate was most representative of what was likely to occur through the attrition year." Please provide all rationale, analyses, and other evidence supporting your contention that the 3-year growth rate for the O&M non-Labor expense is most representative of the attrition year.

RESPONSE: Mr. Novak relied upon his professional judgment from conducting rate cases of Atmos and its predecessors for over 32 years to use a three-year average of expense growth as a proxy for attrition period O&M non-Labor expense.

37. In reference to CAPD Exhibit Schedule 7 column B line 6, please explain



the calculation behind the amount of \$10,665,486 that is represented as Operation & Maintenance - Labor. The source reference for that column is Company Exhibit Schedule 10 which shows a total Operation and Maintenance expense of \$20,016,504.

RESPONSE: The footnote reference to Company Exhibit, Schedule 10 refers to the entire income statement and not just O&M expense. For a specific breakdown of O&M into the labor and non-labor components, refer to Company Exhibit, Schedule 4-1.

38. In reference to CAPD Exhibit Schedule 7 column B line 7, please explain the calculation behind the amount of \$9,351,018 that is represented as Operation & Maintenance – Non-Labor. The source reference for that column is Company Exhibit Schedule 10 which shows a total Operation and Maintenance expense of \$20,016,504.

RESPONSE: The footnote reference to Company Exhibit, Schedule 10 refers to the entire income statement and not just O&M expense. For a specific breakdown of O&M into the labor and non-labor components, refer to Company Exhibit, Schedule 4-1.

RESPECTFULLY SUBMITTED,


WAYNE M. IRVIN (BPR #30946)
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

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This the 20th day of April, 2015.

Wayne M. Irvin
Wayne M. Irvin
by Vance Groemel