

# TENNESSEE REGULATORY AUTHORITY



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November 8, 2016

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VIA E-MAIL and U.S. MAIL

RE: *In re: Petition of Atmos Energy Corporation for Approval of 2016 Annual Reconciliation Filing ("ARM") Under T.C.A. § 65-5-103(d)(6),*  
Docket No. 16-00105

Dear Mr. Ross:

To assist the Authority in its evaluation of the above-captioned *Petition* filed on September 1, 2016, it is requested that Atmos Energy Corporation provide responses to the attached TRA Data Request.

It is requested that all responses be provided no later than 2:00 p.m. November 18, 2016. In accordance with TRA rules, submit either (1) original and thirteen written copies of your response or (1) original and four written copies and an electronic version. Should you have any questions or need clarification regarding any requested item, please contact me at (615) 770-6884.

Sincerely,

A handwritten signature in black ink, appearing to read "D. M. Foster".

David Foster, Chief  
Utilities Division

cc: Docket File

## TRA DATA REQUEST

1. Reference WP4-4 attached to the Petition. Explain why the “Estimated Liability” col (c) increased from the amount on WP4-4 of Settlement when the “Number of Participants” col (b) has decreased since the Settlement.
2. Provide a copy of the written minutes of the Quarterly Meeting held on May 27, 2014, particularly any discussion regarding the actual Attrition Year Pension Contribution of \$38,000,000 in this filing.
3. In previous rate cases, the Authority has included the amount of unfunded pension contribution determined in the latest actuarial report as the allowable pension expense included in establishing rates. Since an email from the actuary was used as support for the proposed contribution in the instant docket, please explain Atmos’ position as to why the TRA should stray from its historical position of basing pension expense on the latest actuarial report.
4. The approved annual rate review mechanism for Atmos allows the Company to adjust its rates annually in order to allow the Company to earn its authorized return on equity. Since this adjustment fully incorporates all revenue changes, please explain Atmos’ position as to why the WNA should continue rather than adjust all revenue changes in the ARM Reconciliation Filing? Discuss all benefits of continuing the WNA, especially in light of legislation and recent TRA dockets aimed at streamlining and simplifying regulation.
5. Explain with specificity why net Benefits (WP 4-5, net lines 2 and 24) increased while the dollar amount of Labor decreased.
6. Affirm or deny the methodologies utilized in this ARM Reconciliation Filing are consistent with the “Approved Methodologies” adopted in section 13(g) of the Settlement Agreement approved in TRA Docket 14-00146.
7. Affirm or deny the ARM remains in the public interest. Please explain and justify your response including all benefits derived from the implementation of the ARM.
8. Is the Company going to amend its Petition and/or testimony consistent with the Schedules provided in response to Consumer Advocate’s data request 2-13?