TENNESSEE PUBLIC UTILITY COMMISSION



502 Deaderick Street, 4th Floor Nashville, Tennessee 37243

March 1, 2018

A. Scott Ross, Esq. Neal & Harwell, PLC 2000 One Nashville Place 150 Fourth Ave., North Nashville, TN 37219-2498 sross@nealharwell.com

VIA E-MAIL and U.S. MAIL

RE: Atmos Energy Corporation 2017 Reconciliation Filing, Docket No. 17-00091

Dear Mr. Ross:

To assist the Commission in its evaluation of the above-captioned *Petition* filed August 31, 2017, it is requested that Atmos Energy Corporation provide a response to the following:

Please reconcile and explain the calculated \$2,923,963 revenue surplus provided on page 19 of the Supplement Testimony of William H. Novak to the revenue surplus of \$3,477,452 provided in the Atmos filing on March 1, 2018. Also, please provide your position regarding this difference.

It is requested that all responses be provided no later than 2:00 p.m. March 7, 2018. In accordance with Commission 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,

David Foster, Director Utilities Division

cc: Docket File