

**Docket No. 17-00091**  
**Atmos Energy Corporation, Tennessee Division**  
**Staff DR Set No. 1**  
**Question No. 1-01**  
**Page 1 of 1**

Filed Electronically in TPUC Docket Room  
on 10/10/17

**REQUEST:**

Provide the Account to which the \$500,000 settlement payment of March 31, 2017 was recorded. Include journal entries and documentation as to whether the \$500,000 was included for recovery in TPUC Docket 17-00012 or this docket.

**RESPONSE:**

The \$500,000 settlement payment made in conjunction with the Murfreesboro Settlement Agreement and Safety Inspection Report (No. 17-011) was coded to FERC account 426.3 (Penalties) and subaccount 30118 (Penalty - Interest) as evidenced in the "Attrition Period Trial Balance.xlsx" file included with the Company's filing on the "Company 050 Income Statement" tab on row 1079. FERC 426.3 is excluded from the revenue requirement in this docket and was not forecasted as part of revenue requirement in TPUC Docket 17-00012.

**Docket No. 17-00091**  
**Atmos Energy Corporation, Tennessee Division**  
**Staff DR Set No. 1**  
**Question No. 1-02**  
**Page 1 of 1**

**REQUEST:**

Provide the total amount spent from March 23, 2017 through May 31, 2017 related to the \$1,777,600 civil penalty to enhance safety of Atmos energy owned gas pipeline systems within the state of Tennessee.

- Provide the account to which each amount was recorded; and
- Provide the account to which any related amortization or depreciation was recorded.

**RESPONSE:**

The Company spent \$32,353.50 in April and \$138,330.56 in May related to the civil penalty. Amounts were coded to FERC account 426.5 (Other Deductions) and subaccount 30740 (Misc. Income Deductions). FERC 426.5 is excluded from the revenue requirement in this docket and was not forecasted as part of revenue requirement in TPUC Docket 17-00012.

There is no related amortization or depreciation expense recorded for this civil penalty expenditure.