

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

April 25, 2018

IN RE:

ATMOS ENERGY CORPORATION PETITION TO
CHANGE CERTAIN ARM DATES

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DOCKET NO.
18-00003

ORDER DENYING THE PETITION OF ATMOS ENERGY CORPORATION

This matter came before the Vice Chairman Robin L. Morrison, Commissioner Herbert H. Hilliard, and Commissioner Keith Jordan of the Tennessee Public Utility Commission (“Commission” or “TPUC”) at the Commission Conference on February 26, 2018, to consider the *Petition of Atmos Energy Corporation* (“*Petition*”) filed by Atmos Energy Corporation (“Atmos”, “Company”) on January 8, 2018.

BACKGROUND AND PETITION

On August 31, 2017, Atmos filed the *Petition of Atmos Energy for Approval of 2017 Annual Reconciliation Filing* in Docket No. 17-00091 representing the second annual reconciliation filed under the Company’s approved ARM stemming from the Stipulation and Settlement Agreement that resolved Docket No. 14-00146.¹ A dispute arose between the Company and the Consumer Protection and Advocate Division of the Office of the Attorney General and Reporter (“Consumer Advocate”) concerning the appropriateness of a new income tax methodology proposed by the Company.²

¹ See *In re: Atmos Energy Corporation Annual Reconciliation of Annual Review Mechanism*, Docket No. 17-00091, *Order Denying Atmos Energy Corporation’s Motion to Resubmit Reconciliation and Change Dates*, pp. 1-2 (April 5, 2018).

² *Id.* at 2-6.

On January 8, 2018, Atmos filed the *Motion to Resubmit Reconciliation and Change Dates* (“*Motion*”) in Docket No. 17-00091 requesting a change in the ARM test year from June 1st through May 31st to October 1st through September 30th to align the test period with the Company’s fiscal year.³ Under the Company’s proposal, the Company would submit an ARM reconciliation filing covering June 1, 2016 through September 30, 2017 in a new docket as part of a new reconciliation filing.

Contemporaneously with the filing of the *Motion* in Docket No. 17-00091, the Company filed the *Petition* in the present docket with the Commission requesting a shift in the Company’s ARM forward-looking filing date from February 1st to June 1st; shift the forward-looking test year period to the period of October 1st through September 30th; and shifting the implementation of new rates in the ARM process to October 1.⁴ The ARM tariff modifications sought in the *Motion* in Docket No. 17-00091 and in the *Petition* are interdependent. The Company indicated that the *Motion* filed in Docket No. 17-00091 and the *Petition* filed here were indistinct from one another.⁵

THE HEARING

The Hearing in this matter was held before the voting panel of Commissioners during the regularly scheduled Commission Conference on January 16, 2018, as noticed by the Commission on January 8, 2018. The Hearing in this matter began immediately following the conclusion of the hearing in Docket No. 17-00091 concerning the Company’s *Motion*. Participating in the Hearing were:

Atmos Energy Corporation – Scott Ross, Esq., Neal & Harwell, PLC, 1201
Demonbreun Street, Suite 1000, Nashville, Tennessee 37203.

³ *Id.* at 6-7.

⁴ *Petition of Atmos Energy Corporation*, (January 8, 2018).

⁵ Transcript of Commission Conference, p. 133 (January 16, 2018).

In light of the extensive testimony during the preceding hearing concerning the Company's *Motion* in Docket No. 17-00091 and the panel's decision in Docket No. 17-00091 to allow post-hearing briefs in anticipation of deliberations by the panel at the next Commission Conference, the parties agreed to submit post-hearing briefs in lieu of going forward with a hearing on the *Petition* in this docket.⁶

FINDINGS AND CONCLUSIONS

As Atmos has stated, the *Petition* in this docket essentially requests the same relief as that sought by the Company in Docket No. 17-00091 in its *Motion* which was denied unanimously by the hearing panel.⁷ Consistent with the hearing panel's decision in Docket No. 17-00091, the hearing panel voted unanimously to deny the *Petition*. In denying the *Petition*, the hearing panel incorporates the findings and conclusions in the Commission's *Order Denying Atmos Energy Corporation's Motion to Resubmit Reconciliation and Change Dates* issued in Docket No. 17-00091.

IT IS THEREFORE ORDERED THAT:

1. The *Petition of Atmos Energy Corporation* is denied.
2. Any person who is aggrieved by the Tennessee Public Utility Commission's decision in this matter may file a Petition for Reconsideration with the Tennessee Public Utility Commission within fifteen days from the date of this Order.

⁶ *Id.* at 132-136. The parties submitted one post-hearing brief each covering both this Docket and Docket No. 17-00091.

⁷ See *In re: Atmos Energy Corporation Annual Reconciliation of Annual Review Mechanism*, Docket No. 17-00091, *Order Denying Atmos Energy Corporation's Motion to Resubmit Reconciliation and Change Dates* (April 5, 2018).

3. Any person who is aggrieved by the Tennessee Public Utility Commission's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within sixty days from the date of this Order.

Vice Chairman Robin L. Morrison, Commissioner Herbert H. Hilliard and Commissioner Keith Jordan concur.

ATTEST:

A handwritten signature in black ink, appearing to read "Earl Taylor", is written above a horizontal line.

Earl R. Taylor, Executive Director