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December 19, 2019

David Foster  
Division Director of Utilities Division  
Tennessee Public Utilities Commission  
502 Deaderick Street, Fourth Floor  
Nashville, TN 37243

RE: Atmos Energy Corporation – 2017 Tax Cuts and Jobs Act  
TPUC Docket No. 18-00034

Dear David:

Under the Tennessee Public Utility Commission's ("Commission") Order Approving Joint Petition to Approve Stipulation and Settlement Agreement issued in this proceeding on June 24, 2019 ("Order"), Atmos Energy Corporation ("Atmos Energy"), after collaboration with the Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General and Reporter ("Consumer Advocate"), was to submit its proposed Private Letter Ruling ("PLR") to the Commission within 180 days of written approval of the Stipulation and Settlement Agreement for Commission review to determine whether it is adequate and complete.

Subsequent to the April 15, 2019, Hearing in this matter the Internal Revenue Service ("IRS") requested that taxpayers not file PLR requests until after such time as the IRS has issued guidance on various tax matters relating to changes in tax rates caused by the 2017 Tax Cuts and Jobs Act, Pub.L. No. 115-97 ("TCJA").

Atmos Energy informally advised Commission Staff on October 1, 2019 that the IRS had requested that PLR requests not be submitted until after such time as the IRS has issued additional guidance. However, as the 180-day deadline to submit a proposed PLR to the Commission is approaching, and the IRS has still not issued additional guidance on TCJA-related changes, Atmos Energy and the Consumer Advocate agreed to jointly file this PLR Status Update to inform the Commission that they do not believe they can provide a draft PLR request to the Commission until a sufficient period of time to draft such a request has elapsed subsequent to the issuance of the anticipated additional IRS guidance on TCJA-related changes.

David Foster  
December 19, 2019  
Page 2

In view of these developments, Atmos Energy and the Consumer Advocate respectfully suggest that the filing of any PLR request be deferred until 180 days after the issuance of additional IRS guidance on TCJA-related changes.<sup>1</sup>

If you would like to discuss this matter further, please do not hesitate to call me.

Best regards.

Sincerely,



A. Scott Ross

cc: Karen Stachowski, Esq. (by email)

ASR:gmf

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<sup>1</sup> In the event that Atmos Energy and the Consumer Advocate agree that the pending additional IRS guidance on TCJA-related issues fully resolves the issues remaining in this proceeding, they will propose a modification to this requirement of the Stipulation and Settlement Agreement.