

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION  
NASHVILLE, TENNESSEE**

**IN RE:**

**RESPONSE OF ATMOS ENERGY )  
CORPORATION TO THE COMMISSION'S )  
ORDER OPENING AN INVESTIGATION ) Docket No. 18-00034  
AND REQUIRING DEFERRED )  
ACCOUNTING TREATMENT )**

**PRE-FILED TESTIMONY OF JOE. T CHRISTIAN  
ON BEHALF OF ATMOS ENERGY CORPORATION**

1 **I. INTRODUCTION OF WITNESS**

2 **Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.**

3 A. My name is Joe T. Christian. My business address is 5420 LBJ Freeway, 1600  
4 Lincoln Centre, Dallas, TX 75240.

5 **Q. WHAT ARE YOUR JOB RESPONSIBILITIES?**

6 A. I am employed by Atmos Energy Corporation (“Atmos Energy” or “the Company”)  
7 as Director of Rates & Regulatory Affairs. I am responsible for leading and  
8 directing the rates and regulatory activity in Atmos Energy’s eight-state service  
9 area. This responsibility includes developing the strategy, preparing the revenue  
10 deficiency filings, and managing the overall ratemaking process for the Company.  
11 I have managed Company-specific dockets and other commission proceedings in  
12 Colorado, Kansas, Kentucky, Louisiana, Mississippi, Tennessee, and Texas. I also  
13 managed Company-specific dockets in Georgia, Illinois, Iowa, and Missouri  
14 relating to regulated assets that the Company has since sold.

15

1   **Q.   PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**  
2       **QUALIFICATIONS.**

3   A.   I graduated from East Texas State University in 1985 with a Bachelor of Business  
4       Administration Degree, majoring in Accounting. In 1987, I received a Masters of  
5       Business Administration from East Texas State University. I am a Certified Public  
6       Accountant in the State of Texas and a member of the American Institute of  
7       Certified Public Accountants. I have made presentations before industry groups  
8       and the NARUC Staff Subcommittee on Accounting and Finance.

9               My professional experience includes approximately two years of public  
10       accounting experience with a large local accounting firm based in Dallas, Texas.  
11       In 1989, I accepted a position in the internal audit group with Atmos Energy. I was  
12       promoted to positions of increasing responsibility within the Atmos Energy finance  
13       team during my first nine years with the Company. I joined Atmos Energy's  
14       Colorado-Kansas operations as Vice President & Controller in June of 1998 and,  
15       effective December 1, 2001, was named Vice President of Rates & Regulatory  
16       Affairs. I assumed my current position on August 1, 2007.

17   **Q.   HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE TENNESSEE**  
18       **PUBLIC UTILITY COMMISSION ("COMMISSION") OR OTHER**  
19       **REGULATORY COMMISSIONS?**

20   A.   I have not testified before the Commission before. I have submitted testimony on  
21       the Company's behalf in Colorado, Kansas, Kentucky, and Mississippi.

22

23



1 taxes related to the Repair Deduction, the previous concerns related to a potential  
2 normalization violation have been alleviated and a full resolution to this Case is  
3 possible.

4 **Q. PLEASE BRIEFLY DISCUSS THE SPECIFIC PROVISION OF THE**  
5 **SETTLEMENT AGREEMENT RELATED TO EXCESS ADIT?**

6 A. The primary provisions of the Settlement Agreement related to excess are:

- 7 • Unprotected excess ADIT associated with the Repair Deduction and with the  
8 Corporate Overhead deduction may be amortized over a period at the discretion of  
9 the Commission. The Parties recommend that such amortization period shall be 3  
10 years. (Paragraph 19)
- 11 • Amortization Expense credit shall be reflected as such on the books of the  
12 Company beginning with the first month subsequent to approval of this Agreement  
13 by the Commission. Thus, if the Settlement Agreement is approved at the  
14 Commission's February meeting the Company will implement with March 2021  
15 business. (Paragraph 20)
- 16 • The specific amounts of Unprotected and Protected excess ADIT on pre-tax and  
17 grossed up for taxes basis to be amortized on the Company's books and records  
18 and reflected on customers' bills. (Paragraphs 21-23)
- 19 • Treatment of net operating loss as being included with Protected excess ADIT and  
20 agreement that a Private Letter Ruling with the Internal Revenue Service is no  
21 longer needed. (Paragraphs 24-25)

22 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

23 A. Yes.

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

IN RE:

RESPONSE OF ATMOS ENERGY )  
CORPORATION TO THE COMMISSION'S )  
ORDER OPENING AN INVESTIGATION )  
AND REQUIRING DEFERRED )  
ACCOUNTING TREATMENT )

Docket No. 18-00034

---

VERIFICATION

---

STATE OF TEXAS )

COUNTY OF POTTER )

I, Joe T. Christian, being first duly sworn, state that I am Director, Rates and Regulatory Affairs for Atmos Energy Corporation, that I am authorized to testify on behalf of Atmos Energy Corporation in the above referenced docket, that the Pre-Filed Testimony of Joe T. Christian in support of Atmos Energy Corporation's filing is true and correct to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
Joe T. Christian

Sworn and subscribed before me this 12 day of February, 2021.

  
\_\_\_\_\_  
Notary Public

My Commission Expires: 10-4-2021

