

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
AT NASHVILLE, TENNESSEE**

<b>IN RE:</b>	)	
	)	
<b>RESPONSE OF ATMOS ENERGY</b>	)	<b>Docket No. 18-00034</b>
<b>CORPORATION TO THE</b>	)	
<b>COMMISSION'S ORDER OPENING</b>	)	
<b>AN INVESTIGATION AND REQUIRING</b>	)	
<b>DEFERRED ACCOUNTING</b>	)	
<b>TREATMENT</b>	)	

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**FIRST DISCOVERY REQUESTS OF ATMOS ENERGY CORPORATION TO  
CONSUMER PROTECTION AND ADVOCATE DIVISION**

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To: Office of the Tennessee Attorney General  
Consumer Protection and Advocate Division (hereinafter "CPAD")

1. Reference is made to page 24, lines 19-22 of Mr. Dittmore's Direct Testimony dated December 21, 2018, in this matter, wherein Mr. Dittmore references a verbal decision by the TPUC in Docket No. 18-00017 on October 11, 2018. Please state, with as much specificity as the CPAD is able to provide, what the TPUC decided on the issue referenced in Mr. Dittmore's testimony. Additionally, please produce any transcripts of that proceeding that the CPAD has in its possession, custody, or control.

**RESPONSE:**

2. Reference is made to page 14, lines 14-25 of Mr. Dittmore's Direct Testimony dated December 21, 2018, in this matter, wherein Mr. Dittmore references the "Safe Harbor" provisions of IRS Revenue Procedure 2017-47. Admit that the referenced "Safe Harbor" provisions are only available for inadvertent normalization violations.

**RESPONSE:**

3. Reference is made to page 13, lines 1-7 of Mr. Dittmore's Direct Testimony dated December 21, 2018, in this matter, wherein Mr. Dittmore states that the CPAD believes as a matter of public policy that excess ADIT should be returned to customers as soon as reasonably possible. All other things remaining the same, admit that accelerating the return of excess ADIT to customers would accelerate the increase in utility earnings Mr. Dittmore describes on page 3, lines 5-13 of his Direct Testimony.

**RESPONSE:**

4. Reference is made to page 18, lines 8-22 of Mr. Dittmore's Direct Testimony dated December 21, 2018, in this matter, wherein Mr. Dittmore states that "Atmos arguably would benefit from its lack of sophisticated plant accounting records." Admit that any putative benefit from retaining excess ADIT would be fully or partially offset by not having a corresponding increase in rate base and earnings, as Mr. Dittmore describes on page 3, lines 5-13 of his Direct Testimony.

**RESPONSE:**

5. Reference is made to page 23, lines 12-20 of Mr. Dittmore's Direct Testimony dated December 21, 2018, in this matter, wherein Mr. Dittmore proposes a three-year amortization period for unprotected excess ADIT. In exhibit DND-3 Mr. Dittmore shows a five-year amortization period for ADIT associated with repairs. Please explain this discrepancy.

**RESPONSE:**

6. Reference is made to page 21, line 21 through page 22, line 20 of Mr. Dittimore's Direct Testimony dated December 21, 2018, in this matter, wherein Mr. Dittimore compares Atmos Energy's approach to identify its Tennessee NOL with Piedmont Natural Gas' approach to identify its Tennessee NOL. Please compare Piedmont Natural Gas' corporate form and structure and Atmos Energy Corporation's corporate form and structure.

**RESPONSE:**

7. Produce all work-papers and calculations generated by each of your witnesses in this matter in Excel working format with numbers, formulas and linked files provided.

**RESPONSE:**

8. Produce all documents that have been referenced or relied upon by each of your witnesses in this matter.

**RESPONSE:**

9. Produce all hearing exhibits and other documents that you plan to introduce, use, or reference at the hearing on the merits in this matter.

**RESPONSE:**

Respectfully submitted,

**NEAL & HARWELL, PLC**

By: 

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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 3rd day of January, 2019.

<input type="checkbox"/> Hand	Vance Broemel, Esq.
<input type="checkbox"/> Mail	Wayne Irvin, Esq.
<input type="checkbox"/> Fax	Daniel P. Whitaker, III, Esq.
<input type="checkbox"/> Fed. Ex.	Karen H. Stachowski, Esq.
<input checked="" type="checkbox"/> E-Mail	Assistant Attorneys General
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