

**TENNESSEE PUBLIC UTILITY COMMISSION**



502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, Tennessee 37243

February 1, 2019

Wayne M. Irvin  
Assistant Attorney General  
Office of the Tennessee Attorney General  
Consumer Protection and Advocate Division  
P.O. Box 20207  
Nashville, TN 37202-0207

VIA E-MAIL and U.S. MAIL

RE: Docket No. 18-00034 – *Response of Atmos Energy Corporation to the Commission's Order Opening an Investigation and Requiring Deferred Accounting Treatment*

Dear Mr. Irvin:

To assist the Commission in its evaluation of the above-captioned *Petition* filed March 29, 2018 it is requested that Office of the Tennessee Attorney General Consumer Advocate and Protection Division provide the following:

1. Provide position on whether amortization of Protected excess ADIT should be an income tax expense or a credit to amortization expense. Provide justification for your position; and
2. Complete the attached Schedule No. 1 and Consumer Advocate Schedule No. 2.

It is requested that all responses be provided no later than 2:00 p.m. February 8, 2018. In accordance with Commission rules, submit either (1) original and thirteen written copies of your response or (1) original and four written copies and an electronic version. Should you have any questions or need clarification regarding any requested item, please contact me at (615) 770-6884.

The email version of this request contains the schedules in excel format. For request No. 2, please complete your response in the excel file and return to the Commission.

Sincerely,

A handwritten signature in blue ink, appearing to read "D Foster", is written over a faint, larger blue ink signature that appears to read "David Foster".

David Foster, Director  
Utilities Division

cc: Docket File

	Atmos	Consumer Advocate
Excess ADIT	\$ -	\$ -
Total Unprotected ADIT	-	-
Adjustments:	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total Adjusted Unprotected ADIT	\$ -	\$ -
Proposed Amortization Period	\$ -	\$ -
Total Protected ADIT	-	-
Adjustment:	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total Adjusted Protected ADIT	\$ -	\$ -
Proposed Amortization Period	0	0

Provide schedule with supporting calculations for all amounts or reference to specific schedule/workpaper previously provided.

Impacts of Federal Tax Reform on the  
Revenue Requirements of Atmos Energy Corp.

	Consumer Advocate Class Excess ADIT Deferred Income Taxes	Consumer Advocate Customer Count	Consumer Advocate Average Excess ADIT per Customer
Total Excess Protected ADIT	\$ -		
Class of Customer			
Residential	0	0	0
Commercial	0	0	0
Industrial	0	0	0
Public Authority	0	0	0
Transportation	0	0	0
Total Excess Protected ADIT	\$ -	\$ -	\$ -

Total Excess UnProtected ADIT	\$ -		
Class of Customer			
Residential	0	0	0
Commercial	0	0	0
Industrial	0	0	0
Public Authority	0	0	0
Transportation	0	0	0
Total Excess UnProtected ADIT	\$ -	\$ -	\$ -

Provide schedule with supporting calculations for all amounts or reference to specific schedule/workpaper previously provided.