IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE

IN RE:	)	
	)	
RESPONSE OF ATMOS ENERGY	)	**DOCKET NO.**
CORPORATION TO THE	)	**18-00034**
COMMISSION'S ORDER OPENING	)	
AN INVESTIGATION AND	)	
REQUIRING DEFERRED	)	
ACCOUNTING TREATMENT	)	

CONSUMER ADVOCATE'S RESPONSE TO THE TENNESSEE PUBLIC UTILITY COMMISSION'S FIRST DATA REQUEST

Comes the Consumer Advocate Unit of the Office of the Attorney General (Consumer Advocate) and hereby responds to the First Data Requests of the Tennessee Public Utility Commission (TPUC or Commission) to the Consumer Advocate filed on February 1, 2019. Each of the nine discovery requests are set out on separate pages for ease of use by TPUC Staff and Atmos Energy Corporation (Atmos Energy).

Atmos Energy Tax Docket
TPUC Docket No. 18-00034
TPUC's First Data Request
Date Issued: February 1, 2019

1-1. 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.

RESPONSE:

The amortization of both Protected and Unprotected excess ADIT should be a credit to Income Tax Expense. Both items arise from the cancellation of Income Tax Expense that was originally recorded at the 35% federal tax rate. The Tax Cut and Jobs Act (TCJA) effectively cancelled a portion of future federal income tax payments, resulting in certain charges to Income Tax Expense that were excessive. The accounting which gave rise to the excess ADIT was a charge to Income Tax Expense and a credit to Accumulated Deferred Income Taxes (ADIT). With the lowering of the federal income tax rate, the historic recordings to Income Tax Expense were overstated. The refund to customers should give rise to a credit to Income Tax Expense since this same account was used to record the initial charge to Income Tax Expense at the 35% rate.

Response provided by the Consumer Advocate on February 7, 2019.

1-2. Complete the attached Schedule No. 1 and Consumer Advocate Schedule No. 2.

RESPONSE:

Please see the attached schedules and supporting workpapers.

Response provided by the Consumer Advocate on February 7, 2019.

RESPECTFULLY SUBMITTED,

Karen H Stachowski

KAREN H. STACHOWSKI (BPR #019607)
Assistant Attorney General
DANIEL P. WHITAKER, III (BPR #035410)
Assistant Attorney General
Office of the Tennessee Attorney General
Financial Division, Consumer Advocate Unit
P.O. Box 20207
Nashville, Tennessee 37202-0207
Phone: (615) 741-2370
Fax: (615) 532-2910
Karen.Stachowski@ag.tn.gov
Daniel.Whitaker@ag.tn.gov

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

David Foster, Director
Utilities Division
Tennessee Public Utility Commission
502 Deaderick Street 4th Floor
Nashville, TN 37243
David.foster@tn.gov

A. Scott Ross, Esq.
Neal & Harwell, PLC
1201 Demonbreun Street, Suite 1000
Nashville, TN 37203
sross@nealharwell.com

Mr. Mark Martin
VP, Regulatory Affairs
Atmos Energy Corporation
3275 Highland Pointe Drive
Owensboro, KY 42303
(270) 685-8024
mark.martin@atmosenergy.com

Douglas C. Walther, Esq.
Associate General Counsel
Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265-0205
doug.walther@atmosenergy.com

This the 7th day of February, 2019.

Karen H Stachowski
KAREN H. STACHOWSKI
Assistant Attorney General

TPUC Docket 18-00034
Impacts of Federal Tax Reform on the
Revenue Requirements of Atmos Energy Corp.

Schedule 1

	Atmos	Consumer Advocate	
Excess ADIT	$ 29,024,530	$ 29,024,530	A/
Unprotected ADIT	(672,969)	(672,969)	A/
Adjustments:			
Reclassify Repair Deduction		10,617,470	C/
Eliminate ADIT Associated with Excluded O&M	-	218,669	D/
	-		
Adjusted Unprotected ADIT	$ (672,969)	$ 10,163,169	
Proposed Amortization Period	28	3	
Protected ADIT	29,637,498	29,697,498	A/
Adjustment:			
Reclassify Repair Deduction	-	(10,617,470)	C/
	-	-	
Adjusted Protected ADIT	$ 29,697,498	$ 19,080,028	
Proposed Amortization Period - Unprotected	28	3	
Proposed Amortization Period - Protected	26	28	

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

Atmos Corporation
Schedule 2

TPUC Docket 18-00034
Impacts of Federal Tax Reform on the
Revenue Requirements of Atmos Energy Corp.

Total	Atmos Class Excess ADIT Deferred Income Taxes	Atmos Customer Count		Atmos Average Excess ADIT per Customer
Excess Protected ADIT	$ 29,697,498			
Class of Customer				
Residential	14,981,333	127,021	B/	118
Commercial	8,836,510	16,547	B/	534
Industrial	1,227,995	352	B/	3,488
Public Authority	93,747	697	B/	135
Transportation	4,557,914	117	B/	39,096
Excess Protected ADIT	$ 29,697,498	$ 144,733		
Excess UnProtected ADIT	$ (672,969)			
Class of Customer				
Residential	(339,489)	127,021	B/	(3)
Commercial	(200,242)	16,547	B/	(12)
Industrial	(27,827)	352	B/	(79)
Public Authority	(2,124)	697	B/	(3)
Transportation	(103,286)	117	B/	(886)
Excess UnProtected ADIT	$ (672,969)	$ 144,733		

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

Consumer Advocate
Schedule 2

TPUC Docket 18-00034
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
Excess Protected ADIT	$ 19,080,029				
Class of Customer					
Residential	9,525,196	E/	127,021	B/	76
Commercial	5,677,275	E/	16,547	B/	343
Industrial	788,961	E/	352	B/	2,241
Public Authority	60,231	E/	697	B/	86
Transportation	2,928,365	E/	117	B/	25,118
Excess Protected ADIT	$ 19,080,028		$ 144,733		
Excess UnProtected ADIT	$ 10,163,169				
Class of Customer					
Residential	5,126,958	F/	127,021	B/	40
Commercial	3,024,058	F/	16,547	B/	183
Industrial	420,248	F/	352	B/	1,194
Public Authority	32,083	F/	697	B/	46
Transportation	1,559,823	F/	117	B/	13,379
Excess UnProtected ADIT	$ 10,163,169		$ 144,733		

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

A/ Dkt No. 18-00034, Atmos Updated Financials, Filed 11-21-18, also see attached file submitted by Atmos to Consumer Advocate 12/6/18; TN Excess Deferreds 9-30-18 Plant and Non Plant
B/ Dkt No. 18-00097, Exhibit GKW-1 Reconciliation Revenue Requirement Model.xls, Sch 11-5, (Column H totals by customer type / 12)
C/ Dkt No. 18-00034, Exhibit DND-3
D/ Dkt No. 18-00034, Table DND-2
E/ Tab, Unprotected EDIT Spread
F/ Tab, Protected EDIT Spread

Atmos Energy Corporation
Regulatory Liability Analysis
9/30/2018

File TN Excess Deferreds 9-30-18 Plant and Non Plant
Received via e-mail from Scott Ross, 12/6/18 11:01 a.m.

	Excess Deferreds Excl Gross Up			Excess Deferreds by Type Excl Gross Up			Gross Up by Type			Regulatory Liability incl Gross Up by Type		
	After TCJA (DTL)/DTA	Before TCJA (DTL)/DTA	Change (expense)/benefit	Plant	Non Plant	Total	Plant	Non Plant	Total	Plant	Non Plant	Total
Tennessee (093)	(58,857,346)	(96,880,381)	38,023,035	36,506,215	1,516,820	38,023,035	10,792,044	448,406	11,240,449	47,298,258	1,965,226	49,263,484
Allocated from Div 002	28,011,136	44,048,632	(16,037,496)	(14,312,751)	(1,724,745)	(16,037,496)	(4,231,165)	(509,873)	(4,741,038)	(18,543,916)	(2,234,618)	(20,778,534)
Allocated from Div 012	(904,417)	(1,410,403)	505,986	479,899	26,087	505,986	141,869	7,712	149,581	621,768	33,799	655,567
Allocated from Div 091	(219,767)	(130,244)	(89,523)	248,057	(337,580)	(89,523)	73,331	(99,796)	(26,465)	321,388	(437,376)	(115,988)
Total TN	(31,970,393)	(54,372,396)	22,402,008	22,921,420	(518,417)	22,402,008	6,776,078	(153,551)	6,622,527	29,697,498	(672,969)	29,024,530

Atmos Energy Corporation
Docket No. 18-00067 — **Amended Exhibit DND-3**
Calculation of EDIT Associated with Repair Allowance

Tax Period	A/ Annual Repair Deduction	B/ Annual Book Depreciation
9/30/2010	5,780,634	87,796
9/30/2011	6,508,106	285,317
9/30/2012	6,186,775	499,238
9/30/2013	6,104,295	724,386
9/30/2014	12,072,097	1,106,480
9/30/2015	11,142,193	1,533,525
9/30/2016	8,771,959	1,876,703
9/30/2017 **	11,683,343	2,223,093
Total	68,249,402	8,336,538
Excess Repair Deduction over Book Depreciation	59,912,864	
Effective Tax Rate @ 35% Federal Income Tax Rate	39.23%	
Effective Tax Rate @ 21% Federal Income Tax Rate		26.14%
ADIT Associated with Repair Deduction	23,500,821	15,658,227
Difference	7,842,594	
Divided by Reciprocal Tax Factor	73.87%	
Excess ADIT Gross of Tax	**10,617,470**	
Annual Amortization - 3 years	**3,539,157**	

A/ Docket No. 18-00097 CPAD_2-05_Att1 - Repair Deduction in Division 093
B/ See tab Exh DND-3 pg 4

Effective Tax Rates

State	0.065		0.065
Federal	0.35		0.21
Income Subject to Federal Tax (1 - State Tax Rate)	0.935		0.935
Federal Tax Factor (Income Subject to Federal Tax * Federal Rate	0.32725		0.19635
Total Composite Income Tax Factor	39.23%		26.14%
Reciprocal Tax Factor	60.78%		73.87%

Atmos Energy Corporation
Docket No. 18-00034
Calculation of EDIT Associated with Repair Allowance

Source: tab DND-3 pgs 5-19

AMENDED EXHIBIT DND-3

Gross Plant Additions

FYE September	38000-Services	37601-Mains - Steel	37602-Mains - Plastic	Total
2010	3,609,656	1,683,398	3,494,404	8,787,459
2011	3,690,980	1,521,998	5,777,523	10,990,500
2012	3,642,229	686,685	6,106,535	10,435,449
2013	3,305,663	944,665	7,872,262	12,122,589
2014	4,139,310	10,265,311	11,799,369	26,203,990
2015	4,414,841	2,428,517	9,785,820	16,629,179
2016	5,511,850	2,093,690	11,119,628	18,725,168
2017	5,918,633	3,503,261	17,315,015	26,736,909

Additional Depreciation Expense

FYE September	38000-Services	37601-Mains - Steel	37602-Mains - Plastic	Total
2010	72,554	33,500	69,539	175,592
2011	74,189	30,288	114,973	219,449
2012	73,209	13,665	121,520	208,394
2013	66,444	18,799	156,658	241,901
2014	83,200	204,280	234,807	522,287
2015	88,738	48,327	194,738	331,804
2016	(89,444)	(7,678)	75,468	(21,654)
2017	109,495	67,263	330,717	507,474

Gross Plant

FYE September	38000-Services	37601-Mains - Steel	37602-Mains - Plastic	Total
2009	96,830,491	50,865,019	126,310,229	274,005,739
2010	100,440,147	52,548,418	129,804,633	282,793,198
2011	104,131,127	54,070,415	135,582,156	293,783,698
2012	107,773,356	54,757,100	141,688,691	304,219,148
2013	111,079,019	55,701,765	149,560,953	316,341,737
2014	115,218,329	65,967,076	161,360,322	342,545,727
2015	119,633,170	68,395,594	171,146,142	359,174,906
2016	125,145,020	70,489,283	182,265,770	377,900,073
2017	131,063,653	73,992,544	199,580,785	404,636,983

Depreciation Expense

FYE September	38000-Services	37601-Mains - Steel	37602-Mains - Plastic	Total
2009	1,946,293	1,012,214	2,513,574	5,472,080
2010	2,018,847	1,045,714	2,583,112	5,647,673
2011	2,093,036	1,076,001	2,698,085	5,867,122
2012	2,166,244	1,089,666	2,819,605	6,075,516
2013	2,232,688	1,108,465	2,976,263	6,317,416
2014	2,315,888	1,312,745	3,211,070	6,839,704
2015	2,404,627	1,361,072	3,405,808	7,171,507
2016	2,315,183	1,353,394	3,481,276	7,149,853
2017	2,424,678	1,420,657	3,811,993	7,657,327
Total Accum Dep	**19,917,484**	**10,779,928**	**27,500,786**	**58,198,199**

New Depreciation Rates in effect Feb of 2016 see docket 15-00089

Atmos Energy Corporation
Docket No. 18-00067
Second Informal Discovery Request
Question 2-5 Attachment 1 **Exhibit DND-3 page 3**
Repairs Deduction in Division 093

	Division 093 Repairs Deduction	
9/30/2009	(6,532,874)	Excluded in Exhibit DND-3
9/30/2010	(5,780,634)	
9/30/2011	(6,508,106)	
9/30/2012	(6,186,775)	
9/30/2013	(6,104,295)	
9/30/2014	(12,072,097)	
9/30/2015	(11,142,193)	
9/30/2016	(8,771,959)	
9/30/2017 **	(11,683,343)	**estimated repairs deduction calculated at FY17 annual provision
	(74,782,275)	

Atmos Energy Corporation
Docket No. 18-00034
Calculation of Depreciation Expense associated with repair plant

AMENDED EXHIBIT DND-3

Account 380 Services	A/ Annual Incremental Investment	Cumulative Investment	A/ Depreciation Rate	Depreciation Expense Mid-Year Conv
2010	3,609,656	3,609,656	2.01%	36,277
2011	3,690,980	7,300,636	2.01%	109,648
2012	3,642,229	10,942,866	2.01%	183,347
2013	3,305,663	14,248,528	2.01%	253,174
2014	4,139,310	18,387,838	2.01%	327,995
2015	4,414,841	22,802,679	2.01%	413,965
2016	5,511,850	28,314,529	1.85%	509,318
2017	5,918,633	34,233,162	1.85%	578,566
	34,233,162			
	Total Estimated Depreciation - Services			2,412,291

Account 37601 Mains Steel	A/ Annual Incremental Investment	Cumulative Investment	Depreciation Rate	Depreciation Expense Mid-Year Conv
2010	$ 1,683,398	1,683,398	1.99%	16,750
2011	1,521,998	3,205,396	1.99%	48,644
2012	686,685	3,892,081	1.99%	70,620
2013	944,665	4,836,745	1.99%	86,852
2014	10,265,311	15,102,057	1.99%	198,391
2015	2,428,517	17,530,574	1.99%	324,695
2016	2,093,690	19,624,264	1.92%	368,958
2017	3,503,261	23,127,525	1.92%	410,417
	23,127,525			
	Total Estimated Depreciation - Steel Mains			1,525,326

Account 37602 Mains Plastic	A/ Annual Incremental Investment	Cumulative Investment	Depreciation Rate	Depreciation Expense Mid-Year Conv
2010	$ 3,494,404	$ 3,494,404	1.99%	34,769
2011	5,777,523	9,271,927	1.99%	127,025
2012	6,106,535	15,378,462	1.99%	245,271
2013	7,872,262	23,250,724	1.99%	384,360
2014	11,799,369	35,050,093	1.99%	580,093
2015	9,785,820	44,835,913	1.99%	794,866
2016	11,119,628	55,955,541	1.91%	998,427
2017	17,315,015	73,270,556	1.91%	1,234,109
	Total Estimated Depreciation - Plastic Mains			4,398,921

Accumulated Depreciation Summary

Account 37601 Steel Mains	1,525,326
Account 37602 Plastic Mains	4,398,921
Account 380 Services	2,412,291
Total	8,336,538

	Annual Investment	Annual Book Depreciation
2010	8,787,459	87,796
2011	10,990,500	285,317
2012	10,435,449	499,238
2013	12,122,589	724,386
2014	26,203,990	1,106,480
2015	16,629,179	1,533,525
2016	18,725,168	1,876,703
2017	26,736,909	2,223,093
	130,631,243	8,336,538

A/ Compilation of Plant Balance Detail from Docket Nos. 12-00064, 14-00146, 17-00091, 18-00067, and 18-00099

Atmos Energy Corporation
[illegible]
[illegible]

Div	Division Description	Acct	Account Description	Sub Account	Sub Account Description	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
093	Tennessee Division	1010	Gas Plant in Service	10300	General Ltd System Plant	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

L3-00064 CPAD 2-4J Att 1

Gross Plant Balance	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10
38000 38000 Services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
37602 37602 Mains - Steel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
37603 37603 Mains - Plastic	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
% of GL Balance for [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Current Depreciation Rate													
38000 38000 Services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
37602 37602 Mains - Steel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
37603 37603 Mains - Plastic	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Atmos Energy Corporation
Docket No. [illegible]
Identification of Plant Services

Account Description	Sub Account	Sub Account Description	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
180 Tennessee ... 376 Gas Plant in Service	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

12-00046 Staff 1-12 Att 8 Peterson Plant Balances 2011 TN Caps, tab 91

Gross Plant Balance	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
% of GL Balance for 381 Meters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Current Depreciation Rate

	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11
[illegible]	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Atmos Energy Corporation

Docket No. [illegible]

[illegible]

Division Description	Account Description	Sub Account	Sub Account Description	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Gross Plant Balance

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]																			
[illegible]	2.01%	2.01%	2.01%	2.01%	2.01%	[illegible]	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	[illegible]	2.01%	2.01%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross Plant Balance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Current Depreciation Rate																			
[illegible]	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]
[illegible]
[illegible]

[illegible]	[illegible]	Sub Account	Sub Account Description	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Plant Balances 2017 True-up Filing tab 94

Gross Plant Balance	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

[illegible]																			
[illegible]	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	2.01%	1.86%	1.85%	1.86%	1.85%	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

[illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Gross Plant Balance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]														
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

12 Mos Ended May 31, 2018
Excess Deferred Balance

Account 2530 - 27909 10,163,169 A/

Description	Actual Base Count	B/ Actual Volumes Mcf	Actual Margin Rev	Percent of total Margin	EDIT ' Percentage of total Margin
RESIDENTIAL					
210 Residential Gas Service (Summer)	626,711	1,006,816	$ 12,576,749	15.73%	1,598,563
210 Residential Gas Service (Winter) (weather sensitve)	894,302	7,032,716	$ 27,751,455	34.71%	3,527,337
210 Residential Gas Service Senior Citizen (Summer)	532	528	$ 741	0.00%	94
210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	691	5,015	$ 7,151	0.01%	909
211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	12	275	$ 431	0.00%	55
Total Residential	**1,524,248**	**8,045,351**	**40,336,526**	**50.45%**	**5,126,958**
COMMERCIAL					
211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	12	132	$ 312	0.00%	40
220 Commercial Gas Service (weather sensitive)	198,535	5,496,430	$ 23,775,176	29.73%	3,021,934
230 Large Commercial Gas Service (weather sensitive)	-	0	$ -	0.00%	-
250 Commercial Interruptible Gas Service	0	0	0	0.00%	-
293 Large Tonnage Air Conditioning Gas Service	12	11,573	$ 16,394	0.02%	2,084
Total Commercial	**198,559**	**5,508,135**	**23,791,883**	**29.76%**	**3,024,058**
INDUSTRIAL					
220 Industrial Gas Service (weather sensitive)	3823	683,585	$ 2,077,104	2.60%	264,009
230 Large Industrial Gas Service	75	50,384	$ 156,678	0.20%	19,915
240 DEMAND/COMM GS	0	-	$ -	0.00%	-
250 Industrial Interruptible Gas Service	285	843,888	$ 1,024,906	1.28%	130,270
280/250 Economic Development Gas Service	30	41,762	$ 42,016	0.05%	5,340
292 Cogeneration, CNG, Prime Movers Service	12	-	$ 5,613	0.01%	713
Total Industrial	**4,225**	**1,619,618**	**3,306,317**	**4.14%**	**420,248**
PUBLIC AUTHORITY					
211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	-	-	$ -	0.00%	-
221 Experimental School Gas Service	36	25,799	$ 38,006	0.05%	4,831
225 Public Authority Gas Service (Sr. Citizen) (Summer)	-	-	$ -	0.00%	-
225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)	-	-	$ -	0.00%	-
225 Public Authority Gas Service (Summer)	3,126	7,264	$ 65,724	0.08%	8,354
225 Public Authority Gas Service (Winter) (weather Sensitive)	5,201	31,944	$ 148,678	0.19%	18,898
Total Public Authority	**8,363**	**65,007**	**252,410**	**0.32%**	**32,083**
TRANSPORTATION					
260 - TRANSP (220 SML COM/INDG)	135	148,327	$ 471,281	0.59%	59,902
260 - TRANSP (230 LRG COM/INDG)	502	1,444,889	$ 3,711,614	4.64%	471,763
260 - TRANSP (240 DEMAND)	69	397,664	$ 789,190	0.99%	100,310
260 - TRANSP (250 OPT GS)	635	5,075,942	$ 5,489,227	6.87%	697,706
260 - TRANSP (280/240 ECON DEV/DEMAND)	-	-	$ -	0.00%	-
260 - TRANSP (280/250 ECON DEV - OPT GS)	24	954,160	$ 785,909	0.98%	99,893
Special Contracts	34	3,049,684	$ 1,024,745	1.28%	130,250
Total Transportation	**1,399**	**11,070,666**	**12,271,966**	**15.35%**	**1,559,823**
TOTALS	**1,736,794**	**26,308,777**	**79,959,102**	**100.00%**	**10,163,169**

A/ Schedule 1, cell I17
B/ 3) 2018-08-31 TN Annual Reconciliation Filing - Exhibit GKW-1 Reconciliation Revenue Requirement Model, Schedule 11-5

12 Mos Ended May 31, 2018
Excess Deferred Balance

Account 2530 - 27909 19,080,028 A/

Description	Actual Base Count	B/ Actual Volumes Mcf	Actual Margin Rev	Percent of total Margin	EDIT * Percentage of total Margin
RESIDENTIAL					
210 Residential Gas Service (Summer)	628,711	1,006,816	$ 12,576,749	15.73%	3,001,093
210 Residential Gas Service (Winter) (weather sensitive)	894,302	7,032,718	$ 27,751,455	34.71%	6,622,117
210 Residential Gas Service Senior Citizen (Summer)	532	528	$ 741	0.00%	177
210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	691	5,016	$ 7,161	0.01%	1,706
211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	12	275	$ 431	0.00%	103
Total Residential	**1,524,248**	**8,045,351**	**40,338,526**	**50.45%**	**9,625,196**
COMMERCIAL					
211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	12	132	$ 312	0.00%	74
220 Commercial Gas Service (weather sensitive)	198,535	5,496,430	$ 23,775,176	29.73%	5,673,288
230 Large Commercial Gas Service (weather sensitive)	-	0	$ -	0.00%	-
250 Commercial Interruptible Gas Service	0	0	0	0.00%	-
293 Large Tonnage Air Conditioning Gas Service	12	11,573	$ 16,394	0.02%	3,912
Total Commercial	**198,559**	**5,508,135**	**23,791,883**	**29.76%**	**5,677,275**
INDUSTRIAL					
220 Industrial Gas Service (weather sensitive)	3823	683,585	$ 2,077,104	2.60%	495,643
230 Large Industrial Gas Service	75	50,384	$ 156,678	0.20%	37,387
240 DEMAND/COMM GS	0	-	$ -	0.00%	-
250 Industrial Interruptible Gas Service	285	843,888	$ 1,024,906	1.28%	244,565
280/250 Economic Development Gas Service	30	41,762	$ 42,016	0.05%	10,026
292 Cogeneration, CNG, Prime Movers Service	12	-	$ 5,613	0.01%	1,339
Total Industrial	**4,225**	**1,619,618**	**3,306,317**	**4.14%**	**788,961**
PUBLIC AUTHORITY					
211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	-	-	$ -	0.00%	-
221 Experimental School Gas Service	36	25,799	$ 38,008	0.05%	9,070
225 Public Authority Gas Service (Sr. Citizen) (Summer)	-	-	$ -	0.00%	-
225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)	-	-	$ -	0.00%	-
225 Public Authority Gas Service (Summer)	3,126	7,264	$ 65,724	0.08%	15,683
225 Public Authority Gas Service (Winter) (weather Sensitive)	5,201	31,944	$ 148,678	0.19%	35,478
Total Public Authority	**8,363**	**65,007**	**252,410**	**0.32%**	**60,231**
TRANSPORTATION					
260 - TRANSP (220 SML COM/INDG)	135	148,327	$ 471,281	0.59%	112,458
260 - TRANSP (230 LRG COM/INDG)	502	1,444,889	$ 3,711,614	4.64%	885,674
260 - TRANSP (240 DEMAND)	68	397,664	$ 789,190	0.99%	188,318
260 - TRANSP (250 OPT GS)	635	5,075,942	$ 5,489,227	6.87%	1,309,852
260 - TRANSP (280/240 ECON DEV/DEMAND)	-	-	$ -	0.00%	-
260 - TRANSP (280/250 ECON DEV - OPT GS)	24	954,160	$ 785,909	0.98%	187,536
Special Contracts	34	3,049,684	$ 1,024,745	1.28%	244,527
Total Transportation	**1,399**	**11,070,666**	**12,271,966**	**15.35%**	**2,928,365**
TOTALS	**1,736,794**	**26,308,777**	**79,959,102**	**100.00%**	**19,080,028**

A/ Schedule 1, cell I28
B/ 3) 2018-08-31 TN Annual Reconciliation Filing - Exhibit GKW-1 Reconciliation Revenue Requirement Model, Schedule 11-5

David N. Dittemore

From: Scott Ross <sross@nealharwell.com>
Sent: Thursday, December 6, 2018 11:01 AM
To: Karen H. Stachowski
Cc: Vance Broemel; Daniel P. Whitaker; Emily Knight; David N. Dittemore; greg.waller@atmosenergy.com; Kevin.Frank@atmosenergy.com; Taylor, Brannon C.; mark.martin@atmosenergy.com; Phyllis Dickens
Subject: Atmos -- Protected and Unprotected excess ADIT update
Attachments: TN Excess Deferreds 9-30-18 Plant and NonPlant.xlsx

Karen: The update is attached.

Scott Ross

Neal & Harwell, PLC
1201 Demonbreun Street, Suite 1000
Nashville, TN 37203
(615) 244-1713
sross@nealharwell.com
www.nealharwell.com

-----Original Message-----
From: Karen H. Stachowski <Karen.Stachowski@ag.tn.gov>
Sent: Tuesday, December 4, 2018 11:18 AM
To: Scott Ross <sross@nealharwell.com>; Tammy L. Morris <tmorris@nealharwell.com>
Cc: Vance Broemel <Vance.Broemel@ag.tn.gov>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov>; Emily Knight <Emily.Knight@ag.tn.gov>; David N. Dittemore <David.Dittemore@ag.tn.gov>
Subject: RE: Atmos filing

Thanks for the update.

Karen H. Stachowski | Assistant Attorney General Consumer Protection and Advocate Division Office of the Tennessee Attorney General UBS Building, 20th Floor
315 Deaderick Street, Nashville, Tennessee 37243 Mailing Address:
P.O. Box 20207, Nashville, Tennessee 37202 p. 615.741.2370 Karen.Stachowski@ag.tn.gov

Our Mission - We are the State's law office serving Tennessee with principled, independent, and excellent counsel.

-----Original Message-----
From: Scott Ross <sross@nealharwell.com>
Sent: Tuesday, December 4, 2018 10:36 AM
To: Karen H. Stachowski <Karen.Stachowski@ag.tn.gov>; Tammy L. Morris <tmorris@nealharwell.com>
Cc: Vance Broemel <Vance.Broemel@ag.tn.gov>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov>; Emily Knight <Emily.Knight@ag.tn.gov>; David N. Dittemore <David.Dittemore@ag.tn.gov>

Subject: RE: Atmos filing

Karen: Atmos is working on this. The hope and plan is to have it done Thursday.

Scott Ross

Neal & Harwell, PLC
1201 Demonbreun Street, Suite 1000
Nashville, TN 37203
(615) 244-1713
sross@nealharwell.com
www.nealharwell.com

-----Original Message-----
From: Karen H. Stachowski <Karen.Stachowski@ag.tn.gov>
Sent: Tuesday, December 4, 2018 9:30 AM
To: Scott Ross <sross@nealharwell.com>; Tammy L. Morris <tmorris@nealharwell.com>
Cc: Vance Broemel <Vance.Broemel@ag.tn.gov>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov>; Emily Knight <Emily.Knight@ag.tn.gov>; David N. Dittemore <David.Dittemore@ag.tn.gov>
Subject: RE: Atmos filing

Good Morning Scott,

I am following up on the Consumer Advocate's request for clarification in its filing of November 21st. Specifically, we are requesting an update on the balance of the Protected and Unprotected excess ADIT.

Respectfully,
Karen

-----Original Message-----
From: Karen H. Stachowski
Sent: Wednesday, November 28, 2018 7:45 AM
To: 'Scott Ross' <sross@nealharwell.com>; 'Tammy L. Morris' <tmorris@nealharwell.com>
Cc: Vance Broemel <Vance.Broemel@ag.tn.gov>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov>; Emily Knight <Emily.Knight@ag.tn.gov>; David N. Dittemore <David.Dittemore@ag.tn.gov>
Subject: RE: Atmos filing

Scott,

I wanted to follow-up on my email from last week that I sent before the Thanksgiving Holiday. The email raised two issues: (1) the Excel version of the PDF filed last week and (2) update on the balance of the Protected and Unprotected excess ADIT.

We did receive the email from you providing the Excel version of the PDF document. Thank you for that email and the document. However, I haven't heard on the second item requesting an update of the balance of the Protected and Unprotected excess ADIT. Will Atmos be providing this information to the Consumer Advocate soon?

I hope you enjoyed your Thanksgiving Holiday and look forward to hearing from you soon.

Respectfully,
Karen

-----Original Message-----
From: Karen H. Stachowski
Sent: Wednesday, November 21, 2018 2:08 PM
To: 'Scott Ross' <sross@nealharwell.com>
Cc: Tammy L. Morris <tmorris@nealharwell.com>; sharla.dillon@tn.gov; Vance Broemel <Vance.Broemel@ag.tn.gov>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov>; Wayne Irvin <Wayne.Irvin@ag.tn.gov>; Emily Knight <Emily.Knight@ag.tn.gov>
Subject: RE: Atmos filing

Scott,

We've received the thumb drive, but it only has the PDF document on it.

Also, can Atmos provide and update on the balance of the Protected and Unprotected excess ADIT?

Thanks,

Karen H. Stachowski | Assistant Attorney General Consumer Protection and Advocate Division Office of the Tennessee Attorney General UBS Building, 20th Floor
315 Deaderick Street, Nashville, Tennessee 37243 Mailing Address:
P.O. Box 20207, Nashville, Tennessee 37202 p. 615.741.2370 Karen.Stachowski@ag.tn.gov

-----Original Message-----
From: Scott Ross <sross@nealharwell.com>
Sent: Wednesday, November 21, 2018 9:51 AM
To: Karen H. Stachowski <Karen.Stachowski@ag.tn.gov>
Cc: Tammy L. Morris <tmorris@nealharwell.com>; sharla.dillon@tn.gov; Vance Broemel <Vance.Broemel@ag.tn.gov>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov>; Wayne Irvin <Wayne.Irvin@ag.tn.gov>; Emily Knight <Emily.Knight@ag.tn.gov>
Subject: Re: Atmos filing

The excel file is on its way to you on a thumb drive.

Scott Ross
Neal & Harwell, PLC

On Nov 21, 2018, at 9:49 AM, Karen H. Stachowski <Karen.Stachowski@ag.tn.gov<mailto:Karen.Stachowski@ag.tn.gov>> wrote:

Tammy and Scott,

We received the PDF attachment. Can you provide the attachment in Excel format?

Thanks,

Karen H. Stachowski | Assistant Attorney General Consumer Protection and Advocate Division Office of the Tennessee Attorney General UBS Building, 20th Floor
315 Deaderick Street, Nashville, Tennessee 37243 Mailing Address:
P.O. Box 20207, Nashville, Tennessee 37202 p. 615.741.2370
Karen.Stachowski@ag.tn.gov<mailto:Karen.Stachowski@ag.tn.gov>

<image002.png>

Our Mission - We are the State's law office serving Tennessee with principled, independent, and excellent counsel.

From: Tammy L. Morris <tmorris@nealharwell.com<mailto:tmorris@nealharwell.com>>
Sent: Wednesday, November 21, 2018 9:18 AM
To: 'sharla.dillon@tn.gov<mailto:sharla.dillon@tn.gov>' <sharla.dillon@tn.gov<mailto:sharla.dillon@tn.gov>>
Cc: Vance Broemel <Vance.Broemel@ag.tn.gov<mailto:Vance.Broemel@ag.tn.gov>>; Daniel P. Whitaker <Daniel.Whitaker@ag.tn.gov<mailto:Daniel.Whitaker@ag.tn.gov>>; Karen H. Stachowski <Karen.Stachowski@ag.tn.gov<mailto:Karen.Stachowski@ag.tn.gov>>; Wayne Irvin <Wayne.Irvin@ag.tn.gov<mailto:Wayne.Irvin@ag.tn.gov>>; Emily Knight <Emily.Knight@ag.tn.gov<mailto:Emily.Knight@ag.tn.gov>>
Subject: Atmos filing

Attached is a copy of a letter from Scott Ross along with updated financials in PDF format for Atmos Energy for filing today. Please feel free to call if you have any questions.

Thanks,
Tammy

Tammy L. Morris
Legal Assistant
Neal & Harwell, PLC
1201 Demonbreun Street, Suite 1000
Nashville, Tennessee 37203
(615) 244-1713 - Ext. 1100
(615) 726-0573 - Fax
www.nealharwell.com<http://www.nealharwell.com/>
<image003.jpg>

<image004.png>
Employment Director, NALS...the association for legal professionals, Nashville Chapter