

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

IN RE:

**ATMOS ENERGY CORPORATION
FOR APPROVAL OF ITS 2019 ANNUAL RATE
REVIEW FILING PURSUANT TO TENN.
CODE ANN. § 65-5-103(d)(6)**

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DOCKET NO. 19-00018

**CONSUMER ADVOCATE'S SECOND DISCOVERY REQUEST
TO ATMOS ENERGY CORPORATION**

To: A. Scott Ross, Esq.
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Mr. Mark Martin
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This Second Discovery Request is hereby served upon Atmos Energy Corporation (Company), pursuant to Rules 26, 33, 34 and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-1-2-.11. The Consumer Advocate Unit in the Financial Division of the Attorney General's Office (Consumer Advocate) requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced

at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate Unit in the Financial Division, 301 6th Avenue North, Nashville, Tennessee 37243, c/o Karen H. Stachowski, on or before 2:00 p.m. (CDT), March 22, 2019.

PRELIMINARY MATTERS AND DEFINITIONS

These additional discovery requests incorporate the same Preliminary Matters and Definitions set forth in the First Discovery Request of the Consumer Advocate served on the Company and counsel to the Company on February 22, 2019, and are to be considered continuing in nature, and are to be supplemented from time to time as information is received by Atmos and any Atmos affiliate which would make a prior response inaccurate, incomplete, or incorrect.

SECOND DISCOVERY REQUESTS

- 2-1. A comparison of historic Gross Plant to Budgeted Plant indicates a pattern where actual Plant in Service is less than Budgeted, Forward-looking Plant in Service. In light of this, are there any unique aspects to Atmos' forecast of its budgeted capital expenditures which would indicate this trend will not continue in the coming year?

RESPONSE:

- 2-2. Regarding the response to Consumer Advocate Request No. 1-6, identify the following:
- (a) Actual costs incurred in 2018, allocated or direct charged to Tennessee.
 - (b) Forecasted costs included in the present filing associated with:
 - i. Jardine Lloyd Thompson Group.
 - ii. JLT Insurance Management.

RESPONSE:

- 2-3. Provide the Division 093 Gross Plant in Service balances for the months of January – February 2019.

RESPONSE:

- 2-4. Does Atmos believe the Consumer Advocate is precluded from modifying the Atmos Division 093 Capital Expenditure budget forecast under any circumstances? If so, please source to a document which supports this position.

RESPONSE:

- 2-5. Provide the January 31, 2019 balance of Plant in Service for Division 093.

RESPONSE:

- 2-6. Notwithstanding the Company's position that the ADIT balances for Division 093 should not be updated to reflect the use of the Tennessee specific excise tax rate, does the Company agree, that should such an adjustment be reflected in this docket, that the balance of "Change in NOLC" found in cell G209 within Workpaper 7-1 should not change? If the Company believes the balance should change, provide a comprehensive explanation supporting a modification to the NOLC offset submitted in the original filing, especially in light of the fact that the NOLC is a corporate amount which is allocated to Tennessee jurisdictional operations and is not directly impacted by Tennessee specific results.

RESPONSE:

- 2-7. Identify each person you expect to call as an expert witness at the hearing on the merits in this docket, and for each such expert witness:
- (a) Identify the field in which the witness is to be offered as an expert;
 - (b) Provide complete background information, including the witness's current employer, as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify;

- (c) Identify all publications written or presentations presented in whole or in part by the witness, including either a copy of all such publications and presentations or a reference to where such publications and presentations may be publicly obtained;
- (d) Provide the grounds for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;
- (e) Identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;
- (f) Identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;
- (g) Identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert; and
- (h) Produce copies of all documents, summaries, charts, trade articles, journals, treatises, publications, work papers, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by any proposed expert witness in evaluating, reaching conclusions or formulating an opinion in this matter.

RESPONSE:

2-8. Identify all persons having knowledge of discoverable matters in this case.

RESPONSE:

2-9. Produce copies of all documents referred to or relied upon in responding to these discovery requests.

RESPONSE:

2-10. Produce copies of all hearing exhibits that you plan to introduce, use, or reference at the hearing on the merits in this docket.

RESPONSE:

2-11. Produce copies of all documents -- including, without limitation, work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information -- relied upon by any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

RESPONSE:

RESPECTFULLY SUBMITTED,



KAREN H. STACHOWSKI (BPR #019607)

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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:

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This the 14th day of March, 2019.



KAREN H. STACHOWSKI
Assistant Attorney General