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)))))	DOCKET NO. 19-00018

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

To: A. Scott Ross, Esq.
Neal & Harwell, PLC
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Nashville, TN 37203
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Mr. Mark Martin VP, Regulatory Affairs Atmos Energy Corporation 3275 Highland Pointe Drive Owensboro, KY 42303 (270) 685-8024 mark.martin@atmosenergy.com

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This Supplemental to Second Discovery Request is hereby served upon Atmos Energy Corporation (Company or Atmos Energy), 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 Energy and any Atmos Energy affiliate which would make a prior response inaccurate, incomplete, or incorrect.

SUPPLEMENTAL SECOND DISCOVERY REQUESTS

- 2-12. Refer to the Attachment provided in response to CPAD 1-3 in this Docket. Does the balance of the Company's forecasted ADIT found within the balances included in WP 7-1 include book/tax timing differences for the following items:
 - (a) Pension Expense?
 - (b) Restricted Stock Program?
 - (c) Restricted Stock MIP?
 - (d) MIP/VPP accrual?

If so, please provide these monthly book/tax timing differences incorporated into the ADIT forecast. If not, explain why such timing differences are not incorporated into the forecast.

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:

A. Scott Ross, Esq.
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This the 15th day of March, 2019.

KAREN H. STACHOWSKI Assistant Attorney General