

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

IN RE:

ATMOS ENERGY CORPORATION)	
ANNUAL RECONCILIATION)	DOCKET NO. 19-00076
OF ANNUAL REVIEW MECHANISM)	

**FIRST DISCOVERY REQUESTS OF ATMOS ENERGY CORPORATION TO
OFFICE OF THE TENNESSEE ATTORNEY GENERAL
FINANCIAL DIVISION, CONSUMER ADVOCATE UNIT**

To: Office of the Tennessee Attorney General
Financial Division, Consumer Advocate Unit

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Refer to Page 11 of the Direct Testimony of William H. Novak. Mr. Novak excluded all pension funding in the current ARM reconciliation. In what future ARM proceeding, if any, does the Consumer Advocate contend that the Company should reflect that \$15.5 million in pension funding?

ANSWER:

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-02
Page 1 of 1

REQUEST:

Refer to the Company's response to CPAD DR Question No. 4-01. In addition, refer generally to the Direct Testimony of William H. Novak. Atmos Energy explained in its response to CPAD DR Question No. 4-01 that it made additional contributions to avoid the Pension Benefit Guaranty Corporation (PBGC) variable rate premium (VRP). Mr. Novak's Direct Testimony does not discuss VRP.

- a. Does the Consumer Advocate contest the Company's assertion that but for its pension contributions, it would have had to pay VRP to the PBGC?
- b. Had the Company declined to make pension contributions in excess of the minimum required contribution level and in turn had to pay VRP to the PBGC, would such VRP be properly recoverable as a just and reasonable expense? Explain your rationale.

ANSWER:

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-03
Page 1 of 1

REQUEST:

Refer to the Company's response to CPAD DR Question No. 4-03. In addition, refer generally to the Direct Testimony of William H. Novak. Atmos Energy explained in its response to CPAD DR Question No. 4-03 that future minimum required pension contributions are based, in part, on past contributions. Mr. Novak's Direct Testimony does not discuss the impact of the Company's pension contributions on future years' minimum pension contribution requirement calculations.

Does the Consumer Advocate contest the Company's assertion that future minimum pension contribution requirements will be lower than they otherwise would have been without the pension contributions that Mr. Novak seeks to disallow?

ANSWER:

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 24th day of February, 2020.

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<input type="checkbox"/> Mail	Karen H. Stachowski, Esq.
<input type="checkbox"/> Fax	Assistant Attorneys General
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