

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

**IN RE:**

**ATMOS ENERGY CORPORATION  
ANNUAL RECONCILIATION OF  
ANNUAL REVIEW MECHANISM**

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**DOCKET NO. 19-00076**

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**CONSUMER ADVOCATE'S RESPONSE TO  
COMMISSION STAFF'S FIRST DATA REQUEST**

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Comes the Consumer Advocate Unit of the Office of the Attorney General (Consumer Advocate) and hereby responds to the First Data Request of the Tennessee Public Utility Commission's (TPUC or Commission) Staff to the Consumer Advocate issued on May 7, 2020. Each of the two data requests are set out on separate pages for ease of use by Commission Staff and for ease of use by Atmos Energy Corporation.

**Atmos Energy Annual Reconciliation  
TPUC Docket No. 19-00076  
Commission Staff's First Data Request  
Date Issued: May 7, 2020**

- 1-1.** Does the Variable Rate Premium (VRP) apply only to underfunded vested amounts? If not, please list the specific circumstances requiring payment of the VRP and provide the source for your position.

**RESPONSE:**

The Consumer Advocate has no firsthand knowledge of how the VRP is applied to underfunded vested amounts by the Company's actuary.

*Response provided by the Consumer Advocate on May 13, 2020.*

**Atmos Energy Annual Reconciliation  
TPUC Docket No. 19-00076  
Commission Staff's First Data Request  
Date Issued: May 7, 2020**

**1-2.** Does the VRP have to be paid in addition to any actual contributions to the pension plan?

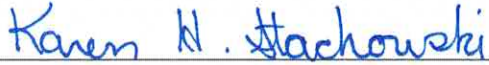
**RESPONSE:**

The Consumer Advocate has no firsthand knowledge of how the VRP is applied to Company's actual contributions to the pension plan.

*Response provided by the Consumer Advocate on May 13, 2020.*

**Atmos Energy Annual Reconciliation  
TPUC Docket No. 19-00076  
Commission Staff's First Data Request  
Date Issued: May 7, 2020**

RESPECTFULLY SUBMITTED,



KAREN H. STACHOWSKI (BPR #019607)  
Assistant Attorney General  
VANCE L. BROEMEL (BPR #011421)  
Senior 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](mailto:Karen.Stachowski@ag.tn.gov)  
[Daniel.Whitaker@ag.tn.gov](mailto: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  
Division Director, Utilities Division  
Tennessee Public Utility Commission  
502 Deaderick Street, Fourth Floor  
Nashville, TN 37243  
(615) 770-6884 – Telephone  
[david.foster@tn.gov](mailto:david.foster@tn.gov)


Ryan McGehee, Esq.  
Tennessee Public Utility Commission  
502 Deaderick Street, Fourth Floor  
Nashville, TN 37243  
(615) 770-1078 – Telephone  
[ryan.mcgehee@tn.gov](mailto:ryan.mcgehee@tn.gov)

A. Scott Ross, Esq.  
Neal & Harwell, PLC  
1201 Demonbreun Street, Suite 1000  
Nashville, TN 37203  
[sross@nealharwell.com](mailto:sross@nealharwell.com)

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

This the 13<sup>th</sup> day of May, 2020.

  
KAREN H. STACHOWSKI  
Assistant Attorney General