

NEAL & HARWELL, PLC

ATTORNEYS AT LAW
1201 DEMONBREUN STREET
SUITE 1000
NASHVILLE, TENNESSEE 37203

TELEPHONE
(615) 244-1713

FACSIMILE
(615) 726-0573

NEALHARWELL.COM

A. SCOTT ROSS

SROSS@NEALHARWELL.COM
(615) 238-3524 (DIRECT)

February 5, 2020

Tory Lawless
Dockets Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37242

VIA E-MAIL AND HAND DELIVERY

RE: Atmos Energy Corporation – 2020 Depreciation Study
Docket No. 20-00012

Dear Ms. Lawless:

Enclosed is a check in the amount of \$25.00 as well as the original and four copies of the following to be filed on behalf of Atmos Energy Corporation:

1. Notice of Filing Depreciation Study and Request for Approval of New Depreciation Rates;
2. Direct Testimony of Dane A. Watson with Exhibits 1 and 2.

An electronic copy is being provided by email for posting to the website.

Also enclosed with this letter is a thumb drive containing backup documents for use by the Staff only.

Best regards.

Sincerely,



A. Scott Ross

ASR:prd
Enclosures

Via Email w/ Enclosures to:

Vance Broemel, Esq.

Karen Stachowski, Esq.

Rachel Newton, Esq.

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE**

IN RE:

ATMOS ENERGY CORPORATION)	
SHARED SERVICE DEPRECIATION)	Docket No. 20-00012
STUDY)	

**NOTICE OF FILING DEPRECIATION STUDY
AND
REQUEST FOR APPROVAL OF NEW DEPRECIATION RATES**

A depreciation expert retained by Atmos Energy Corporation recently completed a Shared Services depreciation study for the Company. The Atmos Annual Review Mechanism (ARM) Tariff approved in this Docket No. 14-00146 provides:

Depreciation expenses shall reflect the depreciation rates approved by the [Commission] in the Company's most recent general rate case. If and when the Company performs a new depreciation study, the new study will be filed with the [Commission.] Following any appropriate discovery and rebuttal, and conditioned upon approval by the [Commission] of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual ARM Filing.¹

Pursuant to this tariff provision, Atmos Energy respectfully files the recently-completed depreciation study and requests approval of the resulting new depreciation rates. As shown in the depreciation studies and supporting testimony, the new depreciation rates represent a net increase in depreciation expense, compared to existing depreciation rates. In accordance with the above-referenced tariff provision, the Company is required to utilize the approved new depreciation rates in its next Annual ARM Filing. That filing is due to be made on February 1, 2021.²

¹ Atmos Energy Tariff page 34.5.

² Order Approving Stipulation and Settlement Agreement in Docket No. 18-00112, page 8.

With this Notice and Request, Atmos has filed the testimony of Dane A. Watson, and the following Exhibits:


- DAW-1 – List of Regulatory Appearances
- DAW-2 – Atmos Energy Corporation Shared Services Unit Depreciation Rate Study at September 30, 2019

WHEREFORE, Atmos Energy respectfully requests:

1. That the Commission approve the new depreciation rates as set forth in the contemporaneously-filed depreciation studies;
2. That Atmos Energy begin booking the new depreciation rates as of the date that they are finally approved; and
3. That Atmos Energy will calculate depreciation expenses using the newly approved rates in its next Annual ARM Filing, due to be filed on February 1, 2021.

Respectfully submitted,

NEAL & HARWELL, PLC

By: 

A. Scott Ross, #15634
1201 Demonbreun Street, Suite 100
Nashville, TN 37203
(615) 244-1713- Telephone
(615) 726-0573- Facsimile
sross@nealharwell.com

Counsel for Atmos Energy Corporation

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 5th day of February, 2020.

<input checked="" type="checkbox"/> Hand	Karen Stachowski Esq.
<input type="checkbox"/> Mail	Vance Broemel, Esq.
<input type="checkbox"/> Fax	Rachel Newton, Esq.
<input type="checkbox"/> Fed. Ex.	Office of the Attorney General
<input checked="" type="checkbox"/> E-Mail	Consumer Advocate and Protection Division
	P.O. Box 20207
	Nashville, TN 37202-0201

