

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-01
Page 1 of 1

REQUEST:

Confidential - [REDACTED]

a. [REDACTED]

b. [REDACTED]

c. [REDACTED]

RESPONSE:

- a. Punitive damages insurance policies indemnify the Company for that portion of a civil court monetary judgment or jury award provided that the court judgment or jury award also imposes or awards compensatory damages for the same injury or offense for which the punitive damages are imposed or awarded. Invoices are attached.
- b. Please see confidential Attachment 1 for a schedule of excess liability policies outlining the costs and limits of coverage.
- c. **OBJECTION** - There are 20 policies underlying these costs, which are voluminous. Additionally, many of them are covered by non-disclosure agreements and the Company cannot get permission to provide them in time to respond to this request. However, the Company is providing confidential versions of representative policies as confidential Attachment 2, confidential Attachment 3, and confidential Attachment 4 to this response.

ATTACHMENTS:

ATTACHMENT 1 - CPAD_2-01_Att1 - Schedule of Excess Liability Policies (CONFIDENTIAL).xlxs, 2 Pages.

ATTACHMENT 2 - CPAD_2-01_Att2 - Layer 1.pdf (CONFIDENTIAL).pdf, 46 Pages.

ATTACHMENT 3 - CPAD_2-01_Att3 - Layer 2 (CONFIDENTIAL).pdf, 17 Pages.

ATTACHMENT 4 - CPAD_2-01_Att4 - Layer 3 (CONFIDENTIAL).pdf, 21 Pages.

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Question No. 2-02
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REQUEST:

Regarding the division 2 balance of 925, subaccount 07121, provide all internal memoranda and reports documenting or discussing the reason for the increase in these costs compared with costs in prior periods.

RESPONSE:

Additional premium costs are primarily related to our excess liability program. The excess liability market has seen a dramatic reduction in capacity along with significant rate increases around the globe. In addition, investment returns and uncertainty in the marketplace along with an increase in frequency and severity of losses contributed to premium increases.

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Question No. 2-03
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REQUEST:

Regarding the file <FY20 Composite to rates>, describe in detail the timing of when new allocation factors are computed and the date such updates are applied to the books and records of the Company. For example, within the 4-Factor composite tab, the company outlines the various factors presumably based up on the 12-month data ended September 2019. Are fiscal year 2020 costs allocated to divisions adjusted to exclusively reflect these updated factors from the prior period once they become available?

RESPONSE:

The allocation factors are updated on a fiscal year basis. At the start of Fiscal 2020, the data used to compute the factors was for the most recently ended fiscal year, which was Fiscal 2019. These factors were then used throughout the entirety of Fiscal 2020. The Company does not adjust the allocated costs at the end of the fiscal year. This method is applied consistently throughout all business units. The exception to this method would be if the Company had a significant acquisition or sale during the fiscal year which would materially alter the allocation factors, such as the sale of the assets for an entire state's operations, which are rare events.

Please see the Company's response to CPAD DR No. 2-04 for a discussion of 3-factor versus 4-factor.

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REQUEST:

Regarding the file <FY 20 Composite to rates>, provide a comprehensive explanation differentiating how the four factor composite allocation factors are used contrasted with the three-factor allocation factors.

RESPONSE:

The 3-factor method is used to allocate O&M expense in the Company's general ledger and is used for ratemaking purposes in all rate jurisdictions except for Texas. The 3-factor methodology uses gross plant, direct O&M expense and customer counts to calculate the allocation factor for each business unit on a fiscal year basis.

The Railroad Commission of Texas requires the Company to use the 4-factor method for its Texas rate filings. The 4-factor method uses the same inputs as the 3-factor method, but also adds operating income as a fourth factor. These factors are also calculated on a fiscal year basis.

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REQUEST:

Regarding the Company's Response to Consumer Advocate DR No. 1-18, Attachment 1, respond to the following:

- a. There are various individual time entries for services provided by McGuire Woods indicating that work was performed researching FERC filings for client information. Provide all available justification for recording those costs to the mid-state's region rather than Atmos Energy division 2, which encompasses all Atmos divisions.
- b. The May 2020 and June 2020 invoices from McGuire Woods reference work performed related to the Panhandle rate case. Provide an explanation of how Panhandle services Atmos Energy's mid-state region, including Atmos Energy's Tennessee operations. If Panhandle costs are incorporated within the Company's PGA mechanism, provide evidence of such within this response. Within this response, confirm that Atmos Energy's Kansas operations are served by Panhandle.
- c. Beginning on PDF page 58, there is an invoice from Hunton Andrews Kurth LLP (as well as invoices in Attachment 3). With respect to these costs, provide a comprehensive description of why such costs should be included within the revenue requirement linking such response to the justification for inclusion of the referenced financing costs in this filing. Also, identify the division in which these costs were charged.

RESPONSE:

- a. The costs are allocated across all divisions based upon their usage of FERC pipeline capacity. You are seeing the Mid-State region's allocation.
- b. The Company agrees that this expense should not be recovered from Tennessee ratepayers and will reflect this change in its rebuttal filing.
- c. The Company agrees that this expense should not be recovered from Tennessee ratepayers and will reflect this change in its rebuttal filing.

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Question No. 2-06
Page 1 of 1

REQUEST:

Regarding the Company's Response to Consumer Advocate DR No. 1-18, Attachment 3, respond to the following:

- a. A copy of the pleading and/or complaint regarding the case of Mildred C. Clark v. Atmos Energy Corporation.
- b. A summary by cost type of the costs incurred in the test period associated with the processing and resolution (if applicable) of this case by category of cost.
- c. Regarding the November 2019 invoice from McGuire Woods referencing work performed related to the Columbia Gulf rate case, provide an explanation of how Columbia Gulf services Atmos Energy's mid-state region, including Atmos Energy's Tennessee operations.
- d. Regarding the invoice on PDF page 92 which refers to work performed regarding a case involving Northern Natural, identify the Company's divisions served off Northern Natural. To the extent such divisions differ from the three states within the Atmos Energy's mid-state region, provide the rationale for assigning such costs exclusively to the mid-state region.

RESPONSE:

- a. The Company agrees that this expense should not be recovered from Tennessee ratepayers and will reflect this change in its rebuttal filing.
- b. Given the Company's response to subpart (a), this request is no longer relevant.
- c. Columbia Gulf pipeline capacity is used to transport natural gas into East Tennessee Natural Gas pipeline, which is then delivered to Atmos Energy distribution systems.
- d. The Company agrees that this expense should not be recovered from Tennessee ratepayers and will reflect this change in its rebuttal filing.

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REQUEST:

Certain invoices provided in the Company's Response to Consumer Advocate DR No. 1-18 includes costs for services incurred prior to the test period. Does Atmos Energy acknowledge costs incurred prior to the test period should be removed from the revenue requirement reconciliation? If not, provide the rationale for including such costs within the revenue requirement in this unique ARM filing.

RESPONSE:

No, the Company does not acknowledge that all costs incurred prior to the test period should be removed from the revenue requirement reconciliation. Invoices are often sent out for payment after the service is performed, and the exact amount owed is not always known when the service is performed.

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REQUEST:

Regarding the monthly debits/credits associated with account 9250/07115 contained in the attachment to the Company's Response for Consumer Advocate DR No. 1-22, respond to the following:

- a. Identify the account(s), subaccount(s), and applicable division where the offsetting entries were recorded.
- b. The net activity for this account/subaccount during the test period was a credit of (\$400,000). To the extent any of the debits identified in the response to part a above are reflected in the present revenue requirement, provide a comprehensive explanation given rise to the expense recordings in the test period and the justification for recovery in the revenue requirement.

RESPONSE:

- a. The offsetting entry is recorded to balance sheet liability account 2282-28101 in Shared Services.
- b. As the net cost of (\$400,000) was recorded to Cost Center 1903 in Shared Services, it was not allocated to Tennessee or to any other business unit in the Company's general ledger and is not included in the revenue requirement for this rate filing.

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REQUEST:

Provide the justification for recovery of costs associated with funding for the Northeast Tennessee Regional Economic Partnership.

RESPONSE:

The Northeast Tennessee Regional Economic Partnership provides a united regional approach to economic development to market, speak, and act with one voice, proactively creating jobs, and building regional prosperity.

The partnership focuses on business retention and expansion, attraction of new business, workforce development with additional effort dedicated to creating shovel ready sites.

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REQUEST:

Regarding the Company's Response to Consumer Advocate DR No. 1-3 outlining the gains on the sale of utility property, does Atmos Energy believe the appropriate regulatory treatment associated with gains on the sale of utility assets is a settled ratemaking issue within its ARM mechanism? If so, provide the rationale and any available support for this conclusion.

RESPONSE:

Atmos Energy believes that its accounting for gains and losses on dispositions of utility property is in accordance with the Uniform System of Accounts ("USoA"), specifically Gas Plant Instruction 7. Land and land rights, sub-part E. and 10. Additions and retirements of gas plant, subpart E. Tennessee Code § 65-4-111 and Commission Rule 1220-04-01-.11 requires that utilities follow USoA.

7. E. Any difference between the amount received from the sale of land or land rights, less agents commissions and other costs incident to the sale, and the book cost of such land or rights shall be included in...otherwise to account 421.1 Gain on Disposition of Property or 421.2, Loss on Disposition of Property, as appropriate, unless a reserve therefor has been authorized and provided. Appropriate adjustments of the accounts shall be made with respect to any structures or improvement located on land sold.

10. E. The book cost of land retired shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any accumulated provision for depreciation, depletion or amortization therefor which has been authorized and provided) and the sale price of the land (less commissions and other expenses of making the sale) shall be recorded in accounts..otherwise to accounts 421.1, Gain on Disposition of Property or 421.2 Loss on Disposition of Property, as appropriate.

Thus, the gains and losses identified in CPAD DR No. 1-03 are appropriately excluded from the ARM mechanism because the recording of the transaction is in accordance with the USoA. Moreover, the methodologies identified in Docket No. 14-00146 and excluded below-the-line USoA accounts. Subsequent modifications to methodologies made in ARM proceedings have not addressed the inclusion of below-the-line USoA accounts; however, it would be illogical to exclude below-the-line accounts in determining rates for customers because this range of accounts are identified for recording costs that are not typically recovered from customers but need to be recorded on a utilities books and records.

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Question No. 2-11
Page 1 of 1

REQUEST:

Regarding the Company's Response and Attachment to Consumer Advocate DR No. 1-21, provide invoice support for the following vendor/costs:

- a. Triton Construction Company - \$146,218;
- b. Triton Construction Company - \$19,800; and
- c. Energy Land and Infrastructure - \$15,574.

RESPONSE:

Please see Attachment 1 for invoices for the three identified transactions, which were included as part of Attachment 2 to the Company's response to CPAD DR No. 1-21.

Specifically, the invoices can be found on the following pages of the "CPAD_1-21_Att2 – Outside Services Invoices.pdf" attachment:

- 1. Energy Land & Infrastructure - \$15,574 – Pages 3 and 4, invoice number 5077
- 2. Triton Construction Company - \$19,800 – Page 82, invoice number 1647
- 3. Triton Construction Company - \$146,218 – Page 83, invoice number 1663. This invoice totals \$161,217.57 as it included billing for multiple jobs. The transaction was split as follows:

\$146,217.57 – 050.3315.8700.06111.093000.0000
\$15,000.00 – 050.0000.1070.06111.093000.0000

ATTACHMENT:

ATTACHMENT 1 - CPAD_2-11_Att1 - Outside Services Invoices.pdf, 7 Pages.



PO Box 279, Rockvale, TN 37153
Phone: (615) 274-6701 / Fax: (615) 274-6798

Date	Invoice #
10/14/2019	1663

Bill To

Atmos Energy
Ms. Abby Davis

		Terms	P.O. No.
Quantity	Description	Rate	Amount
	STREAM VALLEY REINFORCEMENT off of Hwy 431 Franklin, TN (Williamson County) Project ID # 050.51967 FINAL BILLING - 35% + Pass Thru Items		
1,435	6" HDPE GAS MAIN (LINE ITEM 1) per LF	93.00	133,455.00
70	HDD 6" PE PIPE - ROCK (LINE ITEM 2) per LF	260.00	18,200.00
0.35	CONNECT TO 6IN HDPE WITH 2" BYPASS (LINE ITEM 3)	2,500.00	875.00
0.35	CONNECT TO 6IN HDPE WITH VALVE (LINE ITEM 4)	1,000.00	350.00
1.05	6" PE GAS VALVE ASSEMBLY (LINE ITEM 5)	1,500.00	1,575.00
	PASS THRU ITEMS (as of October 14, 2019) - paid by Triton Construction Reimbursement for Manufactured Sand purchased at Rogers Group * Invoice 0049152566 - \$1264.72 * Invoice 0049152767 - \$1288.04 * Invoice 0049152966 - \$4209.81	6,762.57	6,762.57
It's been a pleasure working with you!		Total	\$161,217.57



PO Box 279, Rockvale, TN 37153
 Phone: (615) 274-6701 / Fax: (615) 274-6798

Date	Invoice #
9/18/2019	1647

Bill To

Atmos Energy Corporation
 Mr. Jimmy Cates

		Terms	P.O. No.
Quantity	Description	Rate	Amount
	SUNSET LANE STATION RETEST Columbia, TN (Maury County)		
1	Sunset Lane Station Retest Includes the following: * (7) Flange packs including Xylan Coated Studs * Nitrogen * Nitrogen Purge * 8-hour Nitrogen Test to ANSI 300 (1120 psig) * Test Inlet from Custody Transfer Flange to Regulators * Blind Flange Regulator Runs and Bypass * Cut and Cap 1" Lines * Reconnect 1" Lines with Socket Weld Couplings 7018 Weld Atmos to assist with Odorant Lines	19,800.00	19,800.00
		Total	\$19,800.00



ENERGY LAND &
INFRASTRUCTURE

Energy Land & Infrastructure LLC
1420 DONELSON PIKE
SUITE A-12
NASHVILLE, TN 37217
615-383-6300

ATMOS ENERGY
BOBBY WORTHINGTON
ATTN: ACCOUNTS PAYABLE
P.O. BOX 650205
DALLAS, TX 75265-0205

Invoice number 05077
Date 10/27/2019

Project **19-11-3001 JACK DANIELS/BOBO
HOLLOW**

For Services Through October 27,2019

PROFESSIONAL SERVICES

MASTER SERVICES AGREEMENT NO.: SA15-05073
TASK REQUEST NUMBER: 2018-S003167ELI
CONTRACT COORDINATOR: RYAN BATES
PROJECT ID: 050.18748
PROJECT NAME: BOBO HOLLOW CONNECTOR ROW
COST CENTER: 3315

LABOR:

	Hours	Rate	Billed Amount
SURVEY FIELD PROJECT MANAGER	38.50	90.00	3,465.00
PROJECT MANAGER	13.00	200.00	2,600.00
REGISTERED PROFESSIONAL LAND SURVEYOR	0.50	100.00	50.00
SURVEY CREW - 2 MAN,ROBOT OR GPS	38.00	120.00	4,560.00
PROJECT ENGINEER	15.00	130.00	1,950.00
SENIOR ENGINEER	12.00	165.00	1,980.00

Reimbursables

	Units	Rate	Billed Amount
Field Supplies			456.67
Shipping & Postage			4.46
Mileage	781.00	0.65	507.65
Phase subtotal			15,573.78

Invoice total **15,573.78**

Aging Summary

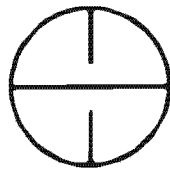
Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
05077	10/27/2019	15,573.78	15,573.78				
	Total	15,573.78	15,573.78	0.00	0.00	0.00	0.00

Approved by:



MICHAEL RAY

Lexington Phone: 859-225-3477



PRECISION PRODUCTS

DOCKETS 12-00019
ATTACHMENT 1
TO **Tennessee Locations:**
Knoxville Phone: 865-525-5334
Nashville Phone: 615-748-1998

INVOICE TO: COMPANY:

BILL TO ADDRESS:

CITY, STATE, ZIP:

TELEPHONE: (615) 909-5043 CUSTOMER CONTACT: Bernice

SHIP TO ADDRESS: Q2

CITY, STATE, ZIP:

PURCHASE ORDER NUMBER:☒ Sales Order

Rental Agreement

METHOD OF PAYMENT:

N30/ CHECK CASH
Credit Card:
VISA MC DISCOVER

[illegible]

WE APPRECIATE YOUR BUSINESS!

**Your Sales
Specialist Was:**

Date: 10/11/11

SALES SUBTOTAL:

\$317.⁵⁰

Rental Information

Monthly Rate: \$

Date/Time Out:

Weekly Rate: \$

Date/Time In:

Daily Rate: \$

Rental Received by: _____

Rental Returned by: _____

RENTAL SUBTOTAL:

FREIGHT:
CPU - DEL'D - UPS
OVERNIGHT

DATE SHIP'D

TAX :
KY TN IN AR EX

B32.14

ORDER TOTAL:

937967

We hereby agree to purchase/rent the items indicated herein in accordance with the terms and conditions stated above and on the reverse of this form.

Authorized Signature: _____ Date: _____

Tommye Cornwell
DOCKET NO. 21-00019
ATTACHMENT
TO CPAD DR NO. 2-11

Job # 19-11-3001

GLENVIEW
301 EZELL PIKE
NASHVILLE, TN 37217-9998
476155-0220
(800) 275-8777
09/26/2019 04:57 PM

Product	Qty	Unit Price	Price
First-Class Mail® Letter (Domestic) (TULLAHOMA, TN 37388) (Weight: 0 Lb 0.50 Oz) (Estimated Delivery Date) (Saturday 09/28/2019)	1	\$0.55	\$0.55
Certified (USPS Certified Mail #) (70160750000005648823)			\$3.50
Total:			\$4.05

Credit Card Remitd (Card Name: VISA) (Account #: XXXXXXXXXXXX9278) (Approval #: 02061G) (Transaction #: 701) (AID: A0000000031010 Chip) (AL: VISA CREDIT) (PIN: Not Required CAPITAL ONE VISA)	\$4.05
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Text your tracking number to 28777
(2USPS) to get the latest status.
Standard Message and Data rates may
apply. You may also visit www.usps.com
USPS Tracking or call 1-800-222-1811.

Preview your Mail
Track your Packages
Sign up for FREE @
www.informedelivery.com

All sales final on stamps and postage.
Refunds for guaranteed services only.
Thank you for your business.

HELP US SERVE YOU BETTER

TELL US ABOUT YOUR RECENT
POSTAL EXPERIENCE

Go to:
<https://postalexperience.com/Pos>

840-5370-0159-001-00031-21075-02

or scan this code with
your mobile device:



or call 1-800-410-7420.



TASK REQUEST

Task Request

 Contractor Energy, Land, & Infrastructure, LLC. Agreement No SA15-05073 No 2018-S003167ELI

Upon receipt of this Task Request, CONTRACTOR is hereby authorized to perform the Work identified herein on behalf of COMPANY pursuant to the terms and conditions contained in the above referenced Agreement.

SCOPE OF WORK: The Work will be performed in accordance with the drawings, specifications, and instructions, if any, attached hereto and identified in the List of Attachments set forth below, and will be scheduled as required through the direction of COMPANY's Contract Coordinator as identified herein. (Use additional pages if more space is necessary)

 Project or Work No 050.18748 Contract Coordinator Ryan Bates Phone Number 615-771-8311

 Cost Center 3315

 Project Name Bobo Hollow Connector ROW

Item No		Task Description								
1		Develop route, perform desktop environmental survey, limited geotechnical study, construction estimate, and 30% plans to install approximately 23,000- feet of 8-inch steel along Highway 55 in Lynchburg, TN from Bobo Hollow Road to Jack Daniel's Entrance.								
Functional / Project Account Coding					O & M Account Coding					
Func/Proj No	Task ID	Exp Type	Exp Org	% or \$	CO	CC	FERC	Sub-Acct	Service Area	% or \$
050.18748	S003167	CONT. SERV	3344	100%						

CONTRACTOR'S COST SUMMARY: TOTAL IS (Check One)

☒ FIRM ☐ ESTIMATE

 Work Hours _____ Labor (\$) 55,000 Material (\$) _____ Other (\$) _____

 Total (\$) 55,000

 SCHEDULE: The work will begin 2/25/2019 and be completed by 4/1/2019

 NOTE: To expedite payment, invoices should be emailed to: AccountsPayable@atmosenergy.com

Include the following information on all invoices:

1. Agreement 2. Task Request Number 3. Job Location 4. Contract Coordinator's Name 5. Project Name 6. Cost Center

LIST OF ATTACHMENTS: COMPANY and CONTRACTOR agree that the following described attachments, if any, are incorporated, herein, in their entirety as if fully and completely rewritten herein:

1. _____
2. _____
3. _____

 CONTRACTOR HEREBY ACKNOWLEDGES
ACCEPTANCE OF THIS TASK REQUEST:

DocuSigned by:

 Signature: Thomas L "Chuck" Saunders

 Name: Thomas L. Saunders

 Title: President

 Date: 02/25/2019

 THIS TASK REQUEST IS ISSUED ON BEHALF OF
COMPANY (FINAL APPROVAL/AUTHORIZATION):

DocuSigned by:

 Signature: Greg Smith

 Name: Greg W. Smith

 Title: VP Technical Services

 Date: 2/26/19

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REQUEST:

Provide a comprehensive explanation of any accrual entries recorded in September 2019 on the books of Company 093 for the purpose of accruing for services incurred in September or months prior to September, which were then reversed and recorded as a credit entry in October 2019. For purposes of this question, limit the response to accruals and reversals associated with services provided by third-party vendors. To the extent such accrual reversals exist, explain how they ensure that the net charges for vendor payments in October 2019 accurately reflect accrued costs actually incurred in October. Provide all analytical support for this conclusion.

RESPONSE:

The primary accrual activity for services provided by third-party vendors in Company 093 relates to the normal, recurring accrual of accounts payable. When invoices for third-party services are received, an accounting entry is made to record the expense, with the offsetting accrual to accounts payable. When the invoice is paid in a subsequent month, accounting entries are made to reflect cash paid and reverse the accounts payable, which does not result in a credit to the income statement.

We ran a query of all accrual activity recorded in September 2019 and then identified any subsequent reversals of those accruals in October 2019 that resulted in a credit to the income statement. The only item identified related to an accrual for estimated bill print fees. Each month, we estimate bill print fees based on the estimated cost per bill and the number of bills printed. In the subsequent month, the estimate is reversed and the actual expense is recorded. The monthly accruals materially agree to the actual expenses incurred, which average approximately \$12,000 per month.

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REQUEST:

Provide a copy of the actuarial reports supporting the exclusion of the FAS 87 accruals as contained on WP 4-1 within the Company's revenue requirement schedules. Further, provide a reconciliation between the amounts contained in the actuarial reports and amounts included within WP 4-1, identified as excluded items.

RESPONSE:

Please see confidential Attachment 1 for the Willis Towers Watson pension actuary report, which includes Fiscal 2020 benefit cost information, and confidential Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - CPAD_2-13_Att1 - Pension Actuary Report (CONFIDENTIAL).pdf, 36 Pages.

ATTACHMENT 2 – CPAD_2-13_Att2 – Pension Cost (CONFIDENTIAL).pdf, 1 Page.

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Question No. 2-14
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REQUEST:

Refer to the Company's Response to Consumer Advocate DR No. 1-25 within this docket. Also please refer to the Company's Response and Attachment to CAPD 1-019 Att1 within TPUC Docket No. 14-00146. Respond to the following:

- a. Provide the underlying calculations and actuarial reports supporting the calculation of non-qualified retirement and SERP costs identified in the Company's Response to Consumer Advocate DR No. 1-25.
- b. Does the company agree that costs identified as SEBP Qualified Plan for Retirees was excluded in the revenue requirement in TPUC Docket No. 14-00146? If not, provide the rationale for your conclusion. Further, confirm that the acronym SEBP refers to Supplemental Employee Benefit Plan.
- c. Does the Company agree that the costs identified as SEBP Qualified Plan for Retirees referenced within the Company's Response to CAPD 1-019 Att1 in TPUC Docket No. 14-00146 are the same type of costs referenced in the Company's Response to Consumer Advocate DR No. 1-25 and included in this filing? If not, provide a comprehensive distinction between the two types of costs referenced within this request.

RESPONSE:

- a. Please see confidential Attachment 1 for the SERP actuary report from Willis Towers Watson that includes Fiscal 2020 cost information. Page 15 of the report, Section 2.7, includes the benefit cost by business unit.

Please see Appendix A beginning on page 19 of the SERP actuary report for the statement of actuarial assumptions, methods and data sources. The Company's consultant, Willis Towers Watson, performs the underlying calculations using these assumptions.

- b. No. The costs were not excluded in accordance with the Approved Methodologies. Please see Attachment A from the Settlement Agreement in 14-00146 and Exhibit A in the Settlement Agreement from 18-00112. SEBP refers to Supplemental Executive Benefit Plan.
- c. Please see the response to subpart (b).

ATTACHMENT:

ATTACHMENT 1 - CPAD_2-14_Att1 - SERP Actuary Report (CONFIDENTIAL).pdf, 31 Pages.