

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-05 Supplement
Page 1 of 1

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.

SUPPLEMENTAL RESPONSE:

- b. The associated costs are listed in the spreadsheet provided as Attachment 1 to the Company's supplemental response to CPAD DR No. 2-06.
- c. The associated costs are listed in the spreadsheet provided as Attachment 1 to the Company's supplemental response to CPAD DR No. 2-06.

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-06 Supplement
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 rational 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.

SUPPLEMENTAL RESPONSE:

The associated costs are listed in the spreadsheet provided as supplemental Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - CPAD_2-06_Att1_Suppl - Legal Invoice Removal Detail.xlsx, 1 Page.

ATTACHMENT

1

Atmos Energy Corporation
Legal Invoice Removal Detail
Fiscal 2020

Division	Division Description	Vendor Name	Invoice Number	Amount	
091	Mid-States General Office Div	PENNSTUART	1196548	\$ 2,386.00	2-06(a-b)
091	Mid-States General Office Div	PENNSTUART	1198123	\$ 10,815.75	
091	Mid-States General Office Div	PENNSTUART	1199112	\$ 754.00	
091	Mid-States General Office Div	PENNSTUART	1200957	\$ 3,170.00	
091	Mid-States General Office Div	PENNSTUART	1201863	\$ 3,370.00	
091	Mid-States General Office Div	HUNTON ANDREWS KURTH LLP	101170394	\$ 900.00	
091	Mid-States General Office Div	HUNTON ANDREWS KURTH LLP	101171525-4	\$ 7,235.00	
091	Mid-States General Office Div	HUNTON ANDREWS KURTH LLP	101171588-3	\$ 225.00	
091	Mid-States General Office Div	HUNTON ANDREWS KURTH LLP	101174620-3	\$ 675.00	
091	Mid-States General Office Div	HUNTON ANDREWS KURTH LLP	101178748-5	\$ 337.50	
091	Mid-States General Office Div	HUNTON ANDREWS KURTH LLP	101179244-4	\$ 3,097.50	

Division	Division Description	Vendor Name	Invoice Number	Amount	
091	Mid-States General Office Div	MCGUIREWOODS LLP	92285000	\$ 1,039.50	2-06(c-d), 2-05 (b-c)*
091	Mid-States General Office Div	MCGUIREWOODS LLP	92276255	\$ 346.50	
091	Mid-States General Office Div	MCGUIREWOODS LLP	92269332	\$ 157.50	
091	Mid-States General Office Div	MCGUIREWOODS LLP	92369820	\$ 675.00	
091	Mid-States General Office Div	MCGUIREWOODS LLP	92389389	\$ 685.00	
091	Mid-States General Office Div	MCGUIREWOODS LLP	92379847	\$ 2,750.00	
091	Mid-States General Office Div	MCGUIREWOODS LLP	92395703	\$ 1,935.00	

				Allocated to 093	
	General VA Legal	\$ 11,570.00	40.79%	\$ 4,719.40	
	Mildred Clark	\$ 21,395.75	40.79%	\$ 8,727.33	
	McGuireWoods	\$ 7,588.50	40.79%	\$ 3,095.35	
		<u>\$ 40,554.25</u>		<u>\$ 16,542.08</u>	Total Amount Removed

Note: ***McGuireWoods Invoice 92285000**
Page 82 of 108 in Exhibit 3 in 1-18
\$269.50 Panhandle
\$616.00 Gulf South
Page 83 of 108 in Exhibit 3 in 1-18
\$77.00 Panhandle
Page 84 of 108 in Exhibit 3 in 1-18
\$77.00 Gulf South
McGuire Woods Invoice 92276255
Page 93 of 108 in Exhibit 3 in 1-18
\$154.00 Panhandle
\$192.50 Northern Natural Gas
McGuire Woods Invoice 92269332
Page 103 of 108 in Exhibit 3 in 1-18
\$157.50 Northern Natural Gas
McGuire Woods Invoice 92369820
Page 23 of 97 in Exhibit 1 of 1-18
\$540.00 Panhandle
Page 28 of 97 in Exhibit 1 of 1-18
\$135.00 Panhandle
McGuire Woods Invoice 92389389
Page 35 of 97 in Exhibit 1 of 1-18
\$230.00 Panhandle
\$172.50 Panhandle
Page 36 of 97 in Exhibit 1 of 1-18
\$225.00 Panhandle
\$57.50 Panhandle
McGuire Woods Invoice 92379847
Page 42 of 97 in Exhibit 1 of 1-18
\$180.00 Panhandle
Page 43 of 97 in Exhibit 1 of 1-18
\$460.00 Panhandle
\$345.00 Panhandle
\$810.00 Panhandle
\$230.00 Panhandle
\$495.00 Panhandle
Page 44 of 97 in Exhibit 1 of 1-18
\$230.00 Panhandle
McGuire Woods Invoice 92395703
Page 49 of 97 in Exhibit 1 of 1-18
\$1,170.00 Panhandle
Page 50 of 97 in Exhibit 1 of 1-18
\$765.00 Panhandle