

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

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| IN RE: |) | |
| |) | |
| ATMOS ENERGY CORPORATION |) | DOCKET NO. 21-00019 |
| FOR APPROVAL OF ITS 2021 ANNUAL RATE |) | |
| REVIEW FILING PURSUANT TO TENN. |) | |
| CODE ANN. § 65-5-103(d)(6) |) | |

**ATMOS ENERGY CORPORATION'S FIRST DISCOVERY REQUEST
TO THE 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. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

- a. Referring to your statement that New Matters can reduce the revenue requirement, could a New Matter also increase the revenue requirement? (Reference Page 7, Q15 & A15)
- b. Could a New Matter have no impact on the revenue requirement? (Reference Page 7, Q15 & A15)

ANSWER:

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-02
Page 1 of 1

REQUEST: Referring to your statement that the COVID-19 Pandemic constituted a “New Matter” would the subsidence of the COVID-19 Pandemic also constitute a “New Matter?” (Reference Pages 7-8, Q16 & A16)

ANSWER:

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-03
Page 1 of 1

REQUEST:

Referring to your statement that the gain at issue is so low as to not be material enough to warrant extending the recovery period beyond one year, at what level is a gain significant enough to extend the recovery period beyond one year? (Reference Page 12, Q32 & A32)

ANSWER:

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-04
Page 1 of 1

REQUEST:

Regarding the sale of an asset, in your testimony, you argue that the gain from the sale of the asset should be assigned to the ratepayer. Should any losses from sales of assets similarly be assigned to the ratepayers? Please explain your answer. (Reference Page 13, Q34 & A34)

ANSWER:

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

REQUEST:

If the Company were to incur expenses in September 2021 and pay those expenses in October 2021, in which ARM filing should it reflect those expenses? (Reference Page 19, Q45 & A45)

ANSWER:

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-06
Page 1 of 1

REQUEST:

If the Company were to incur expenses in September 2021 and pay those expenses in January 2022, in which ARM filing should it reflect those expenses? (Reference Page 20, Q47 & A47)

ANSWER:

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-07
Page 1 of 1

REQUEST:

- a. Your testimony describes a 501(c)(6) organization as a “charitable organization.” Please admit or deny that organizations eligible to be 501(c)(6) organizations are “Business leagues, chambers of commerce, real-estate boards, boards of trade, or professional football leagues (whether or not administering a pension fund for football players), not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual.” If your answer is anything but an unqualified, admission, please explain your answer. (Reference Page 20, Q52 & A52)
- b. Please admit or deny that charitable organizations are classified as 501(c)(3). If your answer is anything but an unqualified, admission, please explain your answer. (Reference Page 20, Q52 & A52)

ANSWER:

Docket No. 21-00019
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-08
Page 1 of 1


REQUEST:

Under your belief that it is in the public interest to revisit settled issues to continue to evaluate the reasonableness and accuracy of ARM calculations, what is the significance of whether something is a “New Matter” or not? (Page 24, Q62 & A62)

ANSWER:

Respectfully Submitted,

NEAL & HARWELL, PLC

By: 
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Counsel for Atmos Energy Corporation

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 6th day of April, 2021, before 10:00 A.M.:

| | |
|--|---|
| <input type="checkbox"/> Hand | Karen Stachowski, Esq. |
| <input type="checkbox"/> Mail | Vance Broemel, Esq. |
| <input type="checkbox"/> Fax | Daniel Whitaker, Esq. |
| <input type="checkbox"/> Fed. Ex. | Office of the Attorney General |
| <input checked="" type="checkbox"/> E-Mail | Consumer Advocate and Protection Division |
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