

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

**IN RE:**

**PETITION OF ATMOS ENERGY )  
CORPORATION FOR APPROVAL )  
OF ITS 2021 ANNUAL RATE )  
REVIEW FILING PURSUANT TO )  
TENN. CODE ANN. § 65-5-103(d)(6) )**

**Docket No. 21-00019**

**PRE-FILED TESTIMONY OF BRANNON C. TAYLOR  
ON BEHALF OF ATMOS ENERGY CORPORATION**

1

**I. INTRODUCTION OF WITNESS**

2 **Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.**

3 A. My name is Brannon C. Taylor. I am Vice President - Rates and Regulatory Affairs  
4 for the Kentucky/Mid-States Division of Atmos Energy Corporation ("Atmos  
5 Energy" or the "Company"). My business address is 810 Crescent Centre Dr #600,  
6 Franklin, TN 37067.

7 **Q. PLEASE BRIEFLY DESCRIBE YOUR CURRENT RESPONSIBILITIES,**  
8 **AND PROFESSIONAL AND EDUCATIONAL BACKGROUND.**

9 A. I am responsible for all rate and regulatory matters in Kentucky, Tennessee and  
10 Virginia. I graduated from Vanderbilt University in 2009 with a degree in Political  
11 Science. I also graduated from Emory University in 2012 with a law degree and  
12 am a licensed attorney. I have been with Atmos Energy Corporation since  
13 September 2012. I have served in a variety of positions of increasing responsibility

1 in both Rates and the Kentucky/Mid-States Division prior to assuming my current  
2 responsibilities in 2020.

3 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE TENNESSEE**  
4 **PUBLIC UTILITY COMMISSION (“COMMISSION”) OR OTHER**  
5 **REGULATORY COMMISSIONS?**

6 A. Yes. I filed testimony before the Commission in Docket No. 21-00017.

7  
8 **II. PURPOSE OF TESTIMONY**

9 **Q. HAVE YOU REVIEWED THE STIPULATION AND SETTLEMENT**  
10 **AGREEMENT JOINTLY FILED BY ATMOS ENERGY AND THE**  
11 **CONSUMER ADVOCATE (COLLECTIVELY “THE PARTIES”) IN THIS**  
12 **DOCKET?**

13 A. Yes, I have reviewed the Stipulation and Settlement Agreement filed in this Case  
14 on April 16, 2021 (“Settlement Agreement”).

15 **Q. WHAT IS THE PURPOSE OF YOUR PRE-FILED TESTIMONY?**

16 A. First, I adopt and incorporate by reference the Direct Testimony and Rebuttal  
17 Testimony filed in this proceeding by Mr. William D. Matthews. With the ongoing  
18 COVID-19 pandemic, and to limit travel from the outside the state and associated  
19 risk with such travel, I am adopting as my own the direct testimony and rebuttal  
20 testimony previously submitted by Mr. Matthews. Second, I am testifying in  
21 support of the Settlement Agreement filed in this Docket.

22 **Q. PLEASE BRIEFLY DESCRIBE THE SETTLEMENT AGREEMENT.**

1 A. The Settlement Agreement filed on April 16, 2021 is a comprehensive, global  
2 settlement between the Company and the Consumer Advocate to resolve all  
3 outstanding issues as it relates to Docket No. 21-00019. The Settlement Agreement  
4 is a product of give-and-take negotiations, and results, as detailed in paragraph 11  
5 of the Settlement Agreement, in a total revenue deficiency of \$10,467,763.

6 **Q. PLEASE BRIEFLY DISCUSS THE SPECIFIC PROVISION OF THE**  
7 **SETTLEMENT AGREEMENT RELATED TO ARRIVING TO THE**  
8 **REVENUE DEFICIENCY OF \$10,467,763?**

9 A. The primary provisions of the Settlement Agreement related to arriving at a revenue  
10 deficiency of \$10,467,763 are:

- 11 • Increase the Company's Operating Revenue by \$116,381 to recognize a gain on  
12 sale as shown on Schedule CA-A to the Consumer Advocate's testimony.  
13 (Paragraph 5)
- 14 • Remove Supplemental Executive Retirement Program ("SERP") expenses as  
15 shown on Schedule CA-B in the Consumer Advocate's testimony from FAS 87  
16 accrual in this proceeding and future ARM proceedings and will treat in  
17 accordance with other FAS 87 accrual items as expressed in the Settlement  
18 Agreement to Docket No. 14-00146. (Paragraph 6)
- 19 • Reduce O&M costs by \$16,542 as shown on Schedule CA-D to the Consumer  
20 Advocate's testimony. (Paragraph 7)
- 21 • Reduce O&M costs by \$43,195 for O&M costs incurred in the months of July and  
22 August as labeled on Schedule CA-E to the Consumer Advocate's testimony.  
23 (Paragraph 8)

- 1           • Reduce O&M costs by \$15,000 for association dues. (Paragraph 9)
- 2           • Update the Company's rate design allocation as shown on Schedule 11-3 attached
- 3           to the Settlement Agreement as Exhibit A. (Paragraph 10)

4   **Q.     DOES THIS CONCLUDE YOUR TESTIMONY?**

5   A.     Yes.

6

7

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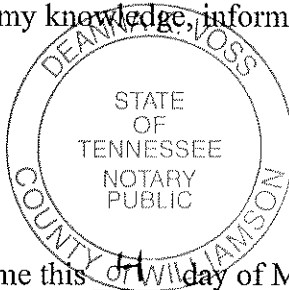
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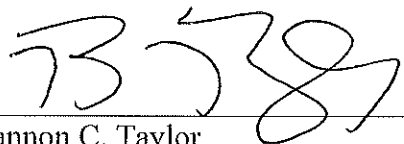
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STATE OF TENNESSEE )

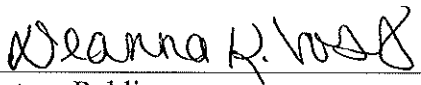
COUNTY OF WILLIAMSON )

I, Brannon C. Taylor, being first duly sworn, state that I am the Vice President - Rates and Regulatory Affairs for the Kentucky/Mid-States Division of Atmos Energy Corporation, that I am authorized to testify on behalf of Atmos Energy Corporation in the above referenced docket, that the Pre-Filed Testimony of Brannon C. Taylor in support of Atmos Energy Corporation's filing is true and correct to the best of my knowledge, information and belief.



  
\_\_\_\_\_  
Brannon C. Taylor

Sworn and subscribed before me this 4<sup>th</sup> day of May, 2021.

  
\_\_\_\_\_  
Notary Public

My Commission Expires: My Commission Expires  
May 22, 2023