IN THE TENNESSEE PUBLIC UTILITY COMMISSION AT NASHVILLE, TENNESSEE

IN RE:)	
ATMOS ENERGY CORPORATION FOR APPROVAL OF ITS 2022 ANNUAL RATE) DOCKET NO. 22-000)10
REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(d)(6))		
CODE ANN. § 05-5-105(0)(0)))	

JOINT MOTION TO LIMIT SCOPE OF CROSS-EXAMINATION

The parties in this matter, the Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General ("Consumer Advocate") and Atmos Energy Company ("Atmos Energy" or the "Company") (collectively, the "Parties"), respectfully file this joint motion to limit the scope of the Parties' cross-examination of each other's witnesses to certain issues listed below. The Parties do not seek to limit the Commission's right to ask questions regarding any topic, but merely wish to agree to limit the scope of each Party's cross-examination in order to expedite the proceedings and simplify preparations for the hearing. As grounds for this Joint Motion, the Parties state as follow:

- 1. On February 1, 2022, the Company filed the *Petition of Atmos Energy Corporation* for Approval of its 2022 Annual Rate Review Filing Pursuant to Tenn. Code Ann. § 65-5-103(d)(6) seeking approval of new rates pursuant to its alternative ratemaking mechanism as approved in TPUC Docket No. 14-00146 and as modified in TPUC Docket No. 18-00112.
- 2. On April 4, 2022, the Consumer Advocate filed the *Direct Testimony of David N*. *Dittemore* (the "Consumer Advocate's testimony"), which raised certain objections to portions of the calculations accompanying the Company's Petition.

- 3. On April 18, 2022, the Company filed the *Rebuttal Testimony of William Matthews* and the *Rebuttal Testimony of Joe Christian* in response to the issues raised by the Consumer Advocate's testimony.
- 4. As set forth more fully in the testimony, the Parties are in agreement regarding the Company's Annual Rate Review analysis with the exception of the following three issues:
 - a. Whether it is appropriate to include depreciation and return on equity, non-cash items, in a lead-lag analysis for use in including a cash working capital allowance in rate base;
 - b. Whether the Company's short term debt cost of 69.89% is reasonable; and
 - c. Whether the Company properly excluded its State Net Operating Loss associated with Winter Storm Uri net of the Federal Benefit, in response to an issue raised in discovery.
- 5. To expedite preparations for the hearing, the Parties desire to jointly limit the scope of cross-examination of each other's witnesses to the three issues listed above.
- 6. The Parties do not seek to limit the Commission's right to ask questions of either party's witness regarding any other issues raised by the Petition and Pre-Filed Testimony or regarding any issues raised at the hearing. Instead, this Motion solely seeks to limit the scope of cross-examination by the Parties themselves.
- 7. The relief sought by this Joint Motion will expedite preparations for the hearing and will increase efficiency for both the Commission and the Parties.

WHEREFORE, the Parties respectfully request that the Commission order that the scope of cross-examination be limited to the three issues set forth at Paragraph 4, above.

Respectfully submitted by:

BY:

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