

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

**RULEMAKING TO PROMULGATE            )**  
**RULES FOR UTILITY CYBERSECURITY )**  
**PLAN REPORTING AS REQUIRED         )**   **Docket No. 23-00001**  
**UNDER TENN. CODE ANN. § 65-4-127   )**

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**COMMENTS OF ATMOS ENERGY CORPORATION AND PIEDMONT NATURAL  
GAS COMPANY, INC. REGARDING *REVISED* PROPOSED RULES FOR UTILITY  
CYBERSECURITY PLAN REPORTING**

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Pursuant to the Notice of Rulemaking Hearing issued by the Tennessee Public Utility Commission (the “Commission”) on January 19, 2023, and Notice of Open Docket for Filing Limited Comments filed by the Commission on March 31, 2023, Atmos Energy Corporation (“Atmos Energy”) and Piedmont Natural Gas Company, Inc. (“Piedmont”) (collectively, the “Companies”) respectfully submit these Comments on the *revised* proposed Rules for Utility Cybersecurity Plan Reporting (the “Revised Rules”).

The Companies thank the Commission for soliciting comments from utility stakeholders regarding the original Proposed Rules and for its careful consideration of the Companies’ prior Comments (submitted on March 15, 2023). As previously stated, the Companies fully support the implementation of appropriate cybersecurity plans and agree with the intent of Public Chapter Number 1111 to ensure that utilities have those plans in place.

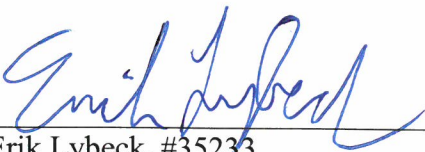
After reviewing the Revised Rules, the Companies have no further comments or suggestions. The Commission’s revisions to the Rules have adequately addressed all concerns raised in the Companies’ prior Comments, and the Companies have no additional comments or

concerns regarding the proposed revisions related to topics or provisions not addressed in the Companies' prior Comments. The Companies support the Revised Rules as currently drafted, which the Companies believe to be consistent with the scope and intent of Public Chapter Number 1111.

The Companies thank the Commission for its consideration of these Comments and look forward to further discussion on this rulemaking.

Respectfully submitted,

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