

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

<b>IN RE:</b>	)	
	)	
<b>ATMOS ENERGY CORPORATION</b>	)	
<b>FOR APPROVAL OF ITS 2023 ANNUAL</b>	)	<b>DOCKET NO. 23-00008</b>
<b>RATE REVIEW FILING PURSUANT</b>	)	
<b>TO TENN. CODE ANN. § 65-5-103(d)(6)</b>	)	

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**ATMOS ENERGY CORPORATION'S FIRST DISCOVERY REQUEST  
TO THE OFFICE OF THE TENNESSEE ATTORNEY GENERAL FINANCIAL  
DIVISION, CONSUMER ADVOCATE UNIT**

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To: Office of the Tennessee Attorney General  
Financial Division, Consumer Advocate Division

Pursuant to TPUC Rule 1220-01-02-.11, the Tennessee Rules of Civil Procedure, and the Commission's March 6, 2023 Order Establishing Procedural Schedule, Atmos Energy Corporation ("Atmos Energy" or the "Company") serves the following First Set of Discovery Requests.

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-01**  
**Page 1 of 1**

**REQUEST:**

Please provide all formulas, excel spreadsheets, and workpapers supporting Mr. Novak's calculations resulting in the (\$416,107) change in revenue deficiency as a result of his recommended changes to allocation factor calculations, as set forth in page 10 of his pre-filed testimony.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-02**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that the Company followed its Cost Allocation Manual (“CAM”) in performing its cost allocation in connection with its Petition in this matter. If you deny this statement, specify in detail (i) the ways in which you contend the Company failed to follow its CAM and (ii) when you contend Atmos Energy first made that methodology change in its annual ARM filings.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-03**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that, as stated in the Company's response to your email shown on page 1 of WHN-3, there have been no methodology changes in allocating Div 02 O&M since the Company's last Tennessee general rate case. If you deny this statement, specify in detail (i) the methodology changes which you believe the Company has made and (ii) when you contend Atmos Energy first made that methodology change in its annual ARM filings.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-04**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that none of the Commission's Orders in Docket No. 20-00047 required regulated public utilities to re-implement forfeited discounts, late payment fees, reconnection fees, or other miscellaneous service charges upon resuming disconnections for non-payment. If you deny this statement, please identify by date and page number and quote all portions of the Orders on which you rely in denying this statement.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-05**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that Atmos Energy's filing in this Docket accurately calculated the two-year average of actually collected forfeited discounts, miscellaneous service charges, and other items constituting Other Revenue. If you deny this statement, please state in detail what you contend the actual two-year average to be and provide all formulas, excel spreadsheets, and workpapers supporting your calculation.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-06**  
**Page 1 of 1**

**REQUEST:**

Please identify and quote from relevant portions of any Tariff Sheet, Commission Order, or Pre-Filed Testimony in other matters before the Commission on which Mr. Novak is relying in support of his claim, made on Page 12, A16 of his pre-filed testimony, that “The Company’s tariff provisions for Other Revenues attempt to assign specific costs to the customers that cause those costs.”

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-07**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that the Consumer Advocate did not object to the Company's Other Revenue calculations in Docket No. 22-00010, despite the fact that the test period at issue in that docket was also after the Commission lifted its moratorium on disconnections and despite the fact that the Company also did not charge forfeited discounts and miscellaneous service charges during that test period. If you deny this statement, please explain how and why you contend that the Company's practices related to Other Revenue differ between Docket No. 22-000010 and this docket.

**ANSWER:**



**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-08**  
**Page 1 of 1**

**REQUEST:**

State the factual and legal basis for Mr. Novak's recommendation, as set forth in Pages 12-13, A17 of his pre-filed testimony, "that the Commission adopt the \$1,239,248 amount from the Company's last rate case as the appropriate level to include in the ARM reconciliation filing. Your answer should include, but not be limited to, (i) a citation to any authority on which Mr. Novak or the Consumer Advocate intends to rely in support of their request to apply figures from a prior test period with no connection to the actual revenue or expenses of the current test period; and (ii) an explanation concerning why other, more recent test periods could not be adopted.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-09**  
**Page 1 of 1**

**REQUEST:**

Please provide all formulas, excel spreadsheets, and workpapers supporting Mr. Novak's calculations resulting in a (\$1,200,536) change in revenue deficiency as a result of his proposed changes to Other Revenue, as set forth in page 13 of his pre-filed testimony.

**ANSWER:**

**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-10**  
**Page 1 of 1**

**REQUEST:**

Please provide the factual and legal basis for Mr. Novak's contention, in footnote 17 on page 11 of his pre-filed testimony, that full recovery of Atmos Energy's cost of service would be an "unintended consequence" of the Commission's COVID Order in TPUC Docket No. 20-00047.

**ANSWER:**

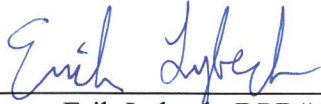
**Docket No. 23-00008**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-11**  
**Page 1 of 1**

**REQUEST:**

Please provide all formulas, excel spreadsheets, and workpapers supporting Mr. Novak's (\$807) "miscellaneous adjustments" mentioned at Page 4, Lines 25-26 of his pre-filed testimony.

**ANSWER:**

Respectfully submitted by,



Erik Lybeck, BPR# 35233

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*Counsel for Atmos Energy Corporation*

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing in PDF format was served upon Victoria Glover, counsel for the Consumer Advocate, at [victoria.glover@ag.tn.gov](mailto:victoria.glover@ag.tn.gov) on April 6, 2023.

