

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

IN RE:

ATMOS ENERGY CORPORATION)	
TENNESSEE DIRECT,)	
KENTUCKY/MID-STATES DIVISION,)	Docket No. <u>23-00050</u>
AND SHARED SERVICES UNIT)	
DEPRECIATION STUDY)	

**NOTICE OF FILING DEPRECIATION STUDY
AND
REQUEST FOR APPROVAL OF NEW DEPRECIATION RATES**

A depreciation expert retained by Atmos Energy Corporation, Mr. Ned Allis, recently completed a depreciation study for Atmos Energy's Tennessee Direct Property and Kentucky/Mid-States General Office. A depreciation study was also completed for Atmos Energy's Shared Services Unit performed by Alliance Consulting Group. The Atmos Annual Review Mechanism (ARM) Tariff approved in Docket No. 14-00146 provides:

Depreciation expenses shall reflect the depreciation rates approved by the [Commission] in the Company's most recent general rate case. If and when the Company performs a new depreciation study, the new study will be filed with the [Commission.] Following any appropriate discovery and rebuttal, and conditioned upon approval by the [Commission] of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual ARM Filing.¹

Pursuant to this tariff provision, Atmos Energy respectfully files the recently-completed depreciation studies and requests approval of the resulting new depreciation rates. As shown in the depreciation studies and supporting testimony, the new depreciation rates represent a net increase in depreciation expense, compared to existing depreciation rates. In accordance with the above-

¹ Atmos Energy Tariff page 34.5.

referenced tariff provision, the Company is required to utilize the approved new depreciation rates in its next Annual ARM Filing. That filing is due to be made on February 1, 2024.

With this Notice and Request, Atmos has filed the testimony of Ned Allis, and the following Exhibits:

- NWA-1 – Depreciation Study of Tennessee Direct Property
- NWA-2 – Depreciation Study of Kentucky Mid-States General Office
- NWA-3 – Depreciation Study of Shared Services Unit
- NWA-4 – Comparison Expense - TN Direct Property
- NWA-5 – Comparison of Expense – KY Mid-States General Office
- NWA-6 – Comparison of Expense – Shared Services Unit

WHEREFORE, Atmos Energy respectfully requests:

1. That the Commission approve the new depreciation rates as set forth in the contemporaneously-filed depreciation studies;
2. That Atmos Energy begin booking the new depreciation rates as of the date that they are finally approved; and
3. That Atmos Energy will calculate depreciation expenses using the newly approved rates in its next Annual ARM Filing, due to be filed on February 1, 2024.

Respectfully submitted,

Sims Funk, PLC

By: 

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 29th day of June, 2023.

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<input type="checkbox"/> Mail	Vance Broemel, Esq.
<input type="checkbox"/> Fax	Office of the Attorney General
<input type="checkbox"/> Fed. Ex.	Financial Division, Consumer Advocate Unit
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