

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

IN RE:)	
)	
ATMOS ENERGY CORPORATION)	
FOR APPROVAL OF ITS 2024 ANNUAL)	DOCKET NO. 25-00007
RATE REVIEW FILING PURSUANT)	
TO TENN. CODE ANN. § 65-5-103(d)(6))	

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

To: Office of the Tennessee Attorney General
 Consumer Advocate Division

Pursuant to TPUC Rule 1220-01-02-.11, the Tennessee Rules of Civil Procedure, and the Commission’s March 28, 2025 Order Establishing Procedural Schedule, Atmos Energy Corporation (“Atmos Energy” or the “Company”) serves the following First Set of Discovery Requests.

Docket No. 25-00007
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Admit or deny that the Pension Expense discussed in the Pre-Filed Testimony of William H. Novak in this Docket represents an expense actually incurred by Atmos Energy during the test period. If you deny this statement, provide your factual basis for doing so.

ANSWER:

Docket No. 25-00007
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's calculation of its Pension Expense in this Docket is in compliance with the Approved Methodology resulting from Docket No. 18-00112. 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. 25-00007
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 set forth in the Pre-Filed Testimony of William H. Novak filed in Docket 19-00076, the Consumer Advocate has previously opposed the recovery of Pension Expense at least partially on the same grounds that are raised here—namely, that the expense should not be recovered because the pension plan was overfunded at the time.

If you deny this statement, explain your factual basis for doing so, including your contention regarding the difference between:

- (i) the arguments made, on the one hand, at:
 - a. Lines 4:9-13 (relying on the purported overfunded status of the pension plan);
 - b. Footnote 21 on page 10 (arguing that there was no “valid business reason for funding” since “the pension plan was already fully funded”); and
 - c. Lines 11:4-10 (relying upon the purported “overfunded” status of the pension plan);

of the Pre-Filed Direct Testimony of William H. Novak in Docket No. 19-00076 and

- (ii) the arguments made, on the other hand, at
 - a. Lines 9:6-9 (relying upon the purported “overfunded” status of the pension plan to establish that the contribution was “imprudent”)

of the Pre-Filed Direct Testimony of William H. Novak in this Docket.

ANSWER:

Docket No. 25-00007
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-04
Page 1 of 1

REQUEST:

Refer to the Commission's August 25, 2020, Order in Docket 19-00076, rejected the arguments presented herein by the Consumer Advocate, stating at Page 10 of its Order: "the cash pension contributions made by Atmos in September 2018 and September 2019 in this ARM filing were reasonable and should be included for recovery." Identify with specificity which circumstances, if any, make the cash pension contributions made in this case unreasonable and distinguishable from the cash pension contributions at issue in Docket 19-00076.

ANSWER:

Docket No. 25-00007
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-05
Page 1 of 1

REQUEST:

State whether you contend that the Company's pension plan was "overfunded" in the previous ARM cases filed by the Company in TPUC Dockets 24-00006, 23-00008, and 22-00010.

ANSWER:

Docket No. 25-00007
Atmos Energy Corporation, Tennessee Division
Atmos Energy DR Set No. 1
Question No. 1-06
Page 1 of 1

REQUEST:

Admit or deny that the Company has recovered Pension Expense in the years in which it has made actual contributions in its ARM filings made in TPUC Dockets 24-00006, 23-00008, and 22-00010. If you deny this statement, identify the docket(s) in which this expense was not recovered and the date of the Commission Order by which excluded this expense.

ANSWER:

Respectfully submitted by,



Erik Lybeck, BPR# 35233
SIMS|FUNK, PLC
3102 West End Ave, Suite 1100
Nashville, TN 37203
Phone : (615) 425-7030
Email: elybeck@simsfunk.com

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 Shilina Brown, counsel for the Consumer Advocate, at shilina.brown@ag.tn.gov on April 14, 2025.


