

TENNESSEE PUBLIC UTILITY COMMISSION



Andrew Jackson State Office Bldg.
502 Deaderick Street, 4th Floor
Nashville, TN 37243-0001

April 16, 2025

Docket 25-00007

Erik Lybeck
Sims|Funk, PLC
3102 West End Avenue
Suite 1100
Nashville TN 37203
elybeck@simsfunk.com

Electronically Filed in TPUC Docket
Room on April 16, 2025 at 4:03 p.m.

sent via email

Re: *Petition of Atmos Energy Corporation for Approval of its 2025 Annual Rate Review Filing Pursuant to Tennessee Code Annotated § 65-5-103(d)(6)*

Dear Mr. Lybeck:

To assist the Commission in its continuing evaluation of this matter, please respond to the following requests for information:

1. Provide a copy of the **full** (i.e., all pages) actuarial report for the year ending September 30, 2024, which includes the Company's actuarially computed minimum required pension contribution and the portion of such amount allocated to Atmos' Tennessee service area. Company relied-upon file "g. TN-FY24 – Allocation with Assets" appears to include only select pages from the report and does not include the minimum required pension contribution.
2. Refer to Excel file 2025 Atmos Energy TN ARM Filing - Revenue Requirements Schedules.xls, WP_5-1. Provide a thorough explanation for why the annual allocation percentage for Division 002's other taxes is 4.3% and not 3.9% as used for allocating applicable rate base items and depreciation expenses. It appears the issue is the amount allocated for November 2023, which has a computed allocation equal to 11.6% of that month's total other taxes.

A response is requested no later than Friday, April 25. In accordance with the Commission's rules, please submit your response electronically to the Docket Manager at tpuc.docketroom@tn.gov with the original and four copies also mailed to the Docket Manager. Should you have questions or need clarification of this request, please contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read "David N. Foster". The signature is written in a cursive, slightly stylized font.

David Foster, Director
Utilities Division

cc: Docket File
J. Kevin Dobbs, kevin.dobbs@atmosenergy.com
Brannon Taylor, brannon.taylor@atmosenergy.com
Vance L. Broemel, vance.broemel@ag.tn.gov
Karen H. Stachowski, karen.stachowski@ag.tn.gov