

IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
AT NASHVILLE, TENNESSEE

IN RE: )  
)  
ATMOS ENERGY CORPORATION ) DOCKET NO. 26-00009  
FOR APPROVAL OF ITS 2026 ANNUAL RATE )  
REVIEW FILING PURSUANT TO TENN. )  
CODE ANN. § 65-5-103(d)(6) )

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PETITION TO INTERVENE

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The Consumer Advocate Division of the Office of the Tennessee Attorney General (“Consumer Advocate”), by and through counsel, pursuant to Tenn. Code Ann. § 65-4-118, respectfully petitions the Tennessee Public Utility Commission (“TPUC” or the “Commission”) to grant the Consumer Advocate’s intervention into this proceeding because consumers’ interests, rights, duties, or privileges may be determined or affected by the *Petition of Atmos Energy Corporation for Approval of Its 2026 Annual Rate Review Filing Pursuant to Tenn. Code Ann. § 65-5-103(d)(6)* (“Petition”) filed in TPUC Docket No. 26-00009. For cause, Petitioner would show as follows:

1. The Consumer Advocate is authorized by Tenn. Code Ann. § 65-4-118 to represent the interests of Tennessee consumers of public utility services by initiating and intervening as a party in any matter or proceeding before the Commission in accordance with the Uniform Administrative Procedures Act (Tenn. Code Ann. §§ 4-5-101, *et seq.*) and TPUC rules.
2. Atmos Energy Corporation (“Atmos Energy” or the “Company”) is a public utility regulated by the Commission and provides natural gas service to more than 152,000 residential, commercial, and industrial customers in Tennessee.

3. The Company's principal place of business is located at 5430 LBJ Freeway, Suite 1800, Dallas, Texas 75240.

4. Atmos Energy's Petition requests an increase in rates to be paid by Atmos Energy's customers in Tennessee in the amount of \$14,678,350.<sup>1</sup>

5. The Petition did request deviations from the previously approved methodologies established in the previously approved *Stipulation and Settlement Agreement*<sup>2</sup> in TRA<sup>3</sup> Docket No. 14-00146 and 18-00112.<sup>4</sup> The Company has separately broken out Cloud Projects. According to Atmos Energy, software is offered as a service rather than a purchase. The expenditures for Software as a Service ("SAS") are recorded to Other Regulatory Assets rather than recorded to plant in service since "there is no 'asset,' however the benefit of these expenditures extend beyond the current period the payment is made to the vendor." Currently, Atmos includes implementation costs for "cloud-based" or SAS solutions as an adjustment to rate base.<sup>5</sup>

6. Consumers' interests, including without limitation the proposed increase in rates to be paid by consumers under the Petition, may be affected by determinations and orders made by the Commission with respect to: (i) the interpretation, application, and/or implementation of Tenn. Code Ann. § 65-5-103(a), Tenn. Code Ann. § 65-5-103(d), and other relevant statutory and regulatory provisions; (ii) the review and analysis of the documentation, financial spreadsheets, and materials provided by Atmos Energy; and (iii) the interpretation, application, and/or

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<sup>1</sup> *Pre-Filed Testimony of Maureen H. Melson on Behalf of Atmos Energy* at 4:3-4, TPUC Docket No. 25-00007 (January 30, 2026).

<sup>2</sup> *Order Approving Settlement, In Re: Petition of Atmos Energy Corporation for a General Rate Increase Under T.C.A. 65-5-103(a) and Adoption of An Annual Rate Review Mechanism Under T.C.A 65-5-103(d)(6)*, TRA Docket No. 14-00146 (November 4, 2015).

<sup>3</sup> The Tennessee Regulatory Authority, or TRA, is the predecessor agency to the TPUC. While the nomenclature has changed, the scope and function of these entities has remained essentially the same.

<sup>4</sup> *Order Approving Settlement, In Re: Petition of Atmos Energy Corporation for a General Rate Increase Under T.C.A. 65-5-103(a) and Adoption of An Annual Rate Review Mechanism Under T.C.A 65-5-103(d)(6)*, TRA Docket No. 18-00112 (December 16, 2019).

<sup>5</sup> *Petition, Attachment A, Deviations from Approved Methodologies.*

implementation of the terms and conditions of the Commission's Orders in TPUC Docket Nos. 14-00146, 15-00089, 16-00013, 16-00105, 17-00012, 17-00091, 18-00067, 18-00097, 18-00112, 19-00076, 21-00019, and 22-00010, as well as the related settlement agreements as applicable in those Dockets.

7. Only by participating as a party to this proceeding can the Consumer Advocate adequately carry out its statutory duty to represent the interests of Tennessee consumers.

Accordingly, the Consumer Advocate respectfully requests the Commission to grant this Petition to Intervene.

RESPECTFULLY SUBMITTED,



**JONATHAN SKREMETTI** (BPR No. 031551)  
Attorney General and Reporter  
State of Tennessee



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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Petition to Intervene was served via U.S. Mail, with a courtesy copy by electronic mail provided upon:

Erik Lybeck, Esq.  
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This the 13<sup>th</sup> day of February, 2026.



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**SHILINA B. BROWN**  
Senior Assistant Attorney General