

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-01**  
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Electronically Filed in TPUC Docket  
Room on March 2, 2026 at 2:53 p.m.

**REQUEST:**

Refer to the Direct Testimony of Maureen H. Melson at 14:19-21. Ms. Melson concludes that “The cost of service items for which the Company seeks recovery, particularly but not limited to capital investments and operating expenses have been prudently incurred.” With regards to this conclusion, respond to the following:

- a. Identify all the procedures performed by Ms. Melson to reach this conclusion.
- b. To the extent Ms. Melson relied upon the prudence review of others in making this statement, identifying the steps performed by others in reaching this conclusion.
- c. Provide all workpapers and documentation which support the conclusion that all capital investment and operating expenses have been prudently incurred.

**RESPONSE:**

- a. See Attachment 1 for narrative of the Company process for books and records.
- b. See response to a.
- c. The Company objects to this part of the request on the grounds that it is overly broad, unduly burdensome, and not relevant. As drafted, this portion of this request seeks all invoices, purchase orders, and other documentation associated with the entirety of the Company’s capital investment and operating expenses over the entire period, which would entail an extremely large number of documents, almost none of which are relevant to this case. The Company is withholding responsive materials based on these objections.

**ATTACHMENT:**

CA\_1-1\_Att1 - Books and records narrative.docx

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**REQUEST:**

Regarding the Company's Cloud Computing Arrangement (CCA) proposal, provide all analysis the Company has carried out which depicts the cost to its ratepayers from its proposal to capitalize CCA's rather than expense such costs.

**RESPONSE:**

The Company has not performed an analysis to compare cost to capitalize rather than expense CCAs. However, implementation costs have been approved and included in rate base with current amortization expense periods between 5-7 years compared to 15 years for depreciation expense. Subscription costs are currently recorded in prepaid with amortization periods between 5-7 years. Subscription costs would also be depreciated over a 15 year period.

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**REQUEST:**

Confirm or deny that the Company's CCA accounting proposal would increase its earnings compared with the current accounting methodology. If denied, provide the analytical support for this conclusion.

**RESPONSE:**

Neither confirm nor deny. The Company has not performed any analysis to determine if the proposed CCA accounting proposal would increase or decrease earnings. The goal of transitioning to the proposed CCA accounting method is to match the period of time that the assets will be used and useful to the time period their costs will be expensed and recovered. The same is true of traditional on premises software/hardware where the assets are placed in service and depreciated over their useful life.

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**REQUEST:**

Provide an explanation why the amortization period associated with Account 399.08 is theoretically superior to amortizing such costs over the life of the arrangement?

**RESPONSE:**

The 15 year depreciation rate for Account 399.08, application software, is utilized as it represents the length of time over which the software will be used compared to the 5-7 year amortization of implementation and subscription costs currently in place. It should be noted that most cloud software subscriptions are renewed and thus utilized beyond the initial contract term.

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**REQUEST:**

Provide a copy of Atmos Energy-Tennessee's Distribution Integrity Management Plan ("DIMP") for the years 2023 through 2026. If such plan is done by region rather than by state, provide the regional DIMP that incorporates Tennessee.

**RESPONSE:**

Atmos Energy objects to this request on the grounds that it is overly broad and not relevant to any issue in this case. The Company's safety related procedures constitute trade secrets and critical energy infrastructure information which the Company must protect from becoming available in the public domain. Balanced against the highly sensitive nature of this document is the fact that it is unclear how this document, which is not addressed in either the Company's ARM Tariff or the Approved Methodologies and has never been requested in any previous ARM proceeding, is relevant to whether Company properly applied the Approved Methodologies, particularly insofar as this request seeks such plans for the years 2023 through 2026 when this proceeding relates only to the 12 month test year ending September 30, 2025.

Subject to and without waiver of the foregoing objections, the Company is willing to meet and confer with the Consumer Advocate regarding the grounds for which this document is being sought and whether those issues may be addressed through means that will protect the Company's confidentiality interests in unrelated portions or versions of the document being requested. Responsive materials are being withheld based on this objection.

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**REQUEST:**

For each of the last three years, provide copies of Atmos's PHMSA:

- a. Annual Reports (Form 7100.1-1).
- b. Incident Reports (Form 7100.1).
- c. Safety-Related Condition Reports (SRCR).

**RESPONSE:**

- a. See bookmarked Attachment 1 for the PHMSA Annual reports filed in 2022-2024.
- b. No incident reports have been filed.
- c. No Safety-Related Condition Reports have been filed.

**ATTACHMENT:**

CA\_1-06\_Att1 - 2022-2024 DOT Annual Report Tennessee Distribution.pdf

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**REQUEST:**

Identify the monthly amount of Aid-in-Construction (“AIC”) collected for the period 2023 – 2025.

**RESPONSE:**

See Attachment 1.

**ATTACHMENT:**

CA\_1-7\_Att1 - KMD AIC by Month for FY23-FY25.xlsx

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**REQUEST:**

Provide a comprehensive explanation of how the AIC balances are recorded in the books of Atmos Energy-Tennessee.

**RESPONSE:**

Please see below from the Company's capitalization manual. The Aid-in-Construction "AIC" amounts are recognized upon receipt of the payment. These transactions are recorded by debiting Accounts Receivable and crediting FERC 107, the Construction Work-in-Progress account.

**"Contribution in Aid of Construction (CIAC):**

Requests for new facilities, upgrades of existing facilities or relocations of plant resulting in a cost that is incremental to the normal cost of such service will necessitate a cash or other property contribution from the customer known as a contribution in aid of construction (CIAC). CIAC is most often required when installing or relocating lines or for upgraded assets and related facilities for government/municipal entities. The division initiating the work is responsible for the CIAC contract and the subsequent billing and collection.

There are two main types of aid in construction contracts: refundable and non-refundable. Refundable contracts are primarily main extension contracts (MECs):

- **Refundable Contracts:** Utilities and power companies may receive construction advances from developers. Such amounts may be refunded to the developers once the development meets certain service milestones, (e.g., number of customers added, volume of commodity delivered, etc.). Amounts are retained if the milestones are not met in a specified time period. Advances are generally recorded as a liability until refunded or until the milestone period lapses. If the milestone period lapses, and the amounts are retained by the utility, the construction advances are usually reclassified to reduce the related plant balance. Main extension contracts (MEC's) are refundable contracts and are allowances for future extensions if homes/lines are expected or possibly to be connected to our main installed.
- **Non-Refundable Contracts:** Utilities may receive CIAC that are generally intended to defray all or a portion of the costs of building or extending existing facilities. CIAC is a permanent contribution and in practice, gas utilities record CIAC received as a reduction of the cost basis of plant (credit to CWIP 1070). This concept is consistent with the USOA requirements.

Reimbursables occur when a project is initiated at the request of the customer to relocate facilities, and the costs are reimbursed by the customer. Relocation projects are billed at the actual direct cost-plus indirect costs and overheads. Projects that are forced adjustments, removals, or relocations of Atmos' existing facilities that are in direct conflict with a proposed governmental agency or customer construction are considered eligible for reimbursement."

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**REQUEST:**

Relying upon the Company's 2026 capital budget forecast as well as other existing Atmos Energy forecasts, provide the estimated revenue deficiency/sufficiency forecast for the Company's 2027 ARM filing covering operations for the twelve months ending September 30, 2026.

**RESPONSE:**

Atmos Energy objects to this request on the grounds that it is not relevant to any issue in this proceeding. Budget forecasts and estimates have no relevance to whether the Company followed the Approved Methodologies for the test year ending September 30, 2025, as evidenced by the fact that they have never been requested or produced in connection with any prior ARM docket and are not required by any provision of the ARM Tariff, any prior Commission Order, or any provision of Tenn. Code Ann. § 65-5-103(d)(6). Further, this request is premature, as it relates to items that will be discussed in the 2027 ARM proceeding; in the event the Consumer Advocate has concerns regarding that filing, the proper venue for raising those concerns will be in that proceeding. Permitting parties to litigate future ARM revenue requirements in current dockets would undermine the structured annual process established by the statute and tariff and create the risk of wasteless re-litigation of issues across various dockets. In addition, this Request seeks, by definition, forecasts and estimates, which are not based on any actual recorded amount, relate to an ongoing test period, and are therefore inherently provisional and speculative. The Company is withholding responsive materials based on these objections.

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**REQUEST:**

Provide a comprehensive explanation of the extent to which the Company models ongoing revenue requirements for Atmos Energy's Tennessee operations. If such modeling is performed, provide the estimated revenue requirement, or overall revenue forecast for 2027.

**RESPONSE:**

Atmos Energy objects to this request on the grounds that it is not relevant to any issue in this proceeding. Ongoing revenue requirements have no relevance to whether the Company followed the Approved Methodologies for the test year ending September 30, 2025, particularly since Atmos Energy's ARM no longer uses a forward-looking test year. Further, this request is premature, as it relates to items that will be discussed in the 2027 ARM proceeding; in the event the Consumer Advocate has concerns regarding that filing, the proper venue for raising those concerns will be in that proceeding. Permitting parties to litigate future ARM revenue requirements in current dockets would undermine the structured annual process established by the statute and tariff and create the risk of wasteless re-litigation of issues across various dockets. In addition, this request seeks, by definition, forecasts and estimates, which are not based on any actual recorded amount, relate to an ongoing test period, and are therefore inherently provisional and speculative. The Company is withholding responsive materials based on these objections.

Subject to and without waiver of the foregoing objection, Atmos Energy states that it does forecast future revenue requirements as part of its budgeting process, which is described on pages 20 through 24 of the Pre-Filed Direct Testimony of Gregory K. Waller submitted in TPUC Docket No. 14-00146.

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**REQUEST:**

Does Atmos Energy perform any Purchased Gas Adjustment (“PGA”) gas cost forecasting in the year ahead? If so, provide the forecasted PGA rates that Atmos Energy anticipates being in effect by month for 2026.

**RESPONSE:**

No. To gauge any potential future PGA filing, the Company evaluates the impact on pricing from the NYMEX as well as its over/under position in determining if and when to file. This process is done on a monthly basis.

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**REQUEST:**

Identify the mileage of main installed to serve new load (i.e. New Business) in 2025. Further split the mileage between the that for which AIC was collected, and the mileage in which no AIC was collected.

**RESPONSE:**

See Attachment 1.

**ATTACHMENT:**

CA\_1-12\_Att1 - KMD Growth Miles of Main AIC vs no-AIC FY25.xlsx

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**REQUEST:**

Identify the mileage of main installed in 2025 split between the designation types maintained by Atmos Energy, (system reliability, new business, increase capacity, etc.).

**RESPONSE:**

See Attachment 1.

**ATTACHMENT:**

CA\_1-13\_Att1 - KMD Miles of Main by Budget Category FY25.xlsx

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**REQUEST:**

Refer to Atmos Energy's Tariff, Tariff Sheet 63. Provide the analysis supporting the non-collection of AIC for all Mains installed in the period 2023-2025, to serve customers. For each main project listed, identify the associated mileage of Main and the date the expected revenue was anticipated to begin.

**RESPONSE:**

Atmos Energy objects to this request to the extent it seeks the analysis supporting non-collection of AIC for any and all Mains installed during a period of three years on the grounds that it is irrelevant, overly broad, and unduly burdensome. The Company does not store this analysis in a central repository; as such, responding to this Request would require a cumbersome manual process of locating and collecting hundreds of such analysis from a variety of locations. Such a project is particularly onerous here, when the request seeks such calculations going back to 2023 even though this proceeding relates solely to the test year ending September 30, 2025. The Company is withholding responsive materials based on these objections.

Subject to and without waiver of the foregoing objections, the Company states that it determines whether to collect AIC based upon the results of analysis it performs as described in section 7.1 of its Tariff Sheet 63 (inserted below).

The Company will install all mains necessary to serve the Customer(s) free of charge, provided the revenue expected to be realized produces a rate of return on the investment that is equal to or greater than the minimum allowed rate of return on equity approved in the Company's most recent rate case. This rate of return analysis will be based on a feasibility study performed by the Company. This study will include consideration of all costs needed to provide service (materials, Company and/or contract labor, overheads, and applicable taxes). These costs will be compared to the revenue that is either contracted for or can be reasonably expected to be generated by the Customers served by the extension. Should this analysis result in a rate of return (ROE) less than the minimum allowed rate of return approved in the Company's most recent rate case, then the Customer(s) may be required to remit to the Company an Aid-in-Construction (AIC), including any applicable taxes, to make up the difference in the actual and allowable rate of return.

**ATTACHMENT:**

CA\_1-14\_Att1 - Miles of Main and Revenue Date Miles to Ft.xlsx

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**REQUEST:**

Identify the miles of Main for which the Company exercised its discretion and waived payment for AIC due to (a) system improvements or (b) the opportunity to add customers in the future. Identify the costs for each of the projects included within each category above.

**RESPONSE:**

Atmos Energy does not separately track and account for miles of main where the Company exercised its rights to waive payment of AIC due to system improvements or opportunity to add customers. These two considerations are involved in determining Atmos Energy's investment in many large development growth projects and include multiple internal departments in regular monthly and yearly capital planning discussions.

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**REQUEST:**

Provide a copy of all contracts or Agreements Atmos Energy has entered with real estate developers and builders in (a) 2023, (b) 2024 or (c) 2025.

**RESPONSE:**

Atmos Energy objects to this Request on the grounds that it is overly broad, unduly burdensome, and not relevant. Neither the ARM Tariff nor the Approved Methodologies require submission of agreements with real estate developers and builders, as evidenced by the fact that they have never been requested or provided in any prior ARM proceeding. Moreover, agreements from 2023 and the first three quarters of 2024 are not relevant to this proceeding, which relates exclusively to the test year ending September 30, 2025. In addition, this request is not limited to contracts or agreements regarding any particular subject matter or the agreements related to the State of Tennessee. Further, these documents contain confidential and proprietary information which Atmos Energy has an interest in protecting from public disclosure. Finally, Atmos Energy does not store these documents in a central repository; as such, responding to this request would require manually searching for and locating dozens (or more) of separate documents from a variety of locations. The Company is withholding responsive materials based on these objections.

Subject to and without waiver of the foregoing objections, Atmos Energy generally enters into one of three kinds of contracts with real estate developers and builders depending upon a variety of factors, including geographic location, size of the development, and projected numbers of customers. First, in some instances, Atmos Energy enters into contracts under which the developer pays the contractor directly to install natural gas within the development subject to an agreement that Atmos Energy will reimburse the developer in a negotiated "per" lot amount based upon a feasibility study. In many cases, the overall cost of construction exceeds Atmos Energy's reimbursement ability, in which case the difference in costs is borne by the developer. Second, in other cases, the developer will agree to pay the contractor directly to install natural gas in the development without any reimbursement from Atmos Energy. Third, Atmos Energy will enter into an agreement under which the Company will directly pay the contractor. Where the estimated cost of the project exceeds what Atmos Energy can invest while still meeting its approved return on equity, the Developer agrees to pay Atmos Energy a certain amount as aid-in-construction.

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**REQUEST:**

Refer to Atmos Energy's current tariff at T.P.U.C. No. 1, 3<sup>rd</sup> Revised Sheet No. 63. Identify the number of Main Extension contracts Atmos Energy has entered in (a) 2023, (b) 2024 or (c) 2025 as referenced on Sheet 63 of its tariff.

**RESPONSE:**

Atmos Energy had no Main Extension Contracts in 2023, 2024, or 2025 where the customer elected to spread AIC over a 3-year period as described in Sheet 63 of the tariff.

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**REQUEST:**

Identify the amount of refunds paid on June 30 of the years 2023, 2024 and 2025 pursuant to Section 7.2.2.d of the Company's tariff as referenced on Sheet 64. Further, explain how these amounts were accounted for within the Company's accounting records.

**RESPONSE:**

Atmos Energy paid no refunds on June 30 of the years 2023, 2024 and 2025 pursuant to Section 7.2.2.d of the Company's tariff as referenced on Sheet 64.

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**REQUEST:**

Refer to Atmos Energy's current tariff at T.P.U.C. No. 1, 3<sup>rd</sup> Revised Sheet No. 63, Items 2-4. Respond to the following:

- a. Is Atmos Energy complying with item 4, specifically charging customers for footage more than the free footage allowance identified in part 2?
- b. If so, identify the rate per linear foot charged to customers under this provision.
- c. Provide the underlying calculation of the cost per linear foot for the calendar years 2022 – 2025. This response should include the supporting documentation for the calculation along with the documented plant records underlying the calculation.
- d. If the Company has not complied with these terms of its tariff, provide a comprehensive explanation supporting this decision, including the date on which service line payments from customers ceased.
- e. If the Company has not complied with this requirement to collect payment from customers, provide the supporting calculations for the payments that were eligible for collection by month for the period October 2022 through September 2025.

**RESPONSE:**

- a. Yes, under the assumption that the steps in fact reference Sheet No. 67.
- b. See confidential Attachment 1.
- c. See confidential Attachment 1.
- d. Not applicable.
- e. Not applicable.

**ATTACHMENT:**

CA\_1-19\_Att1 - Service Line Pricing (CONFIDENTIAL).xlsx

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**REQUEST:**

Identify how customer collections for service line installations are recorded.

**RESPONSE:**

Customer collections for service line installations are recorded similar to the process described in response to Consumer Advocate 1-08.

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**REQUEST:**

Provide the number of service lines reflected within the Company's Account 101, plant in service by month for the twelve-month period ended September 30, 2025, further split between customer classes consistent with the classes identified in Schedules 11.

**RESPONSE:**

Requested number of service lines reflected within the Company's Account 101 is provided in DOT report for Calendar Year 2025, which will be available after its filing due date of March 15th, 2026.

See Attachment 1 provided in response to Consumer Advocate 1-06 subpart (a) for the 2024 DOT Report.

The Company does not track service lines by customer classes consistent with the classes identified in Schedules 11.

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**REQUEST:**

Identify the monthly customer counts by customer class for the twelve-month period ended September 30, 2025.

**RESPONSE:**

See Attachment 1.

**ATTACHMENT:**

CA\_1-22\_Att1 - Monthly Customer Count by Class.xlsx

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**REQUEST:**

Identify the mileage of Main included in Account 101, Plant in Service as of September 30, 2025, for which no gas is flowing.

**RESPONSE:**

Account 101 is used for plant assets that have been placed in service and are operational. Account 107 is used for construction work in progress. There is no mileage of Main in Account 101 that is not in service and operational.

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**REQUEST:**

Identify the number of service lines included in Account 101, Plant in Service as of September 30, 2025, which is not associated with an active account.

**RESPONSE:**

The number of active/inactive customers changes daily based on normal everyday activities (move in, move out, dunning, seasonal customers, etc.). This information is stored in two different systems (PowerPlant and SAP) and the Company has no way to delineate which service lines in Account 101, "Plant in Service", would be associated with inactive customers.

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**REQUEST:**

Provide a comprehensive explanation why there is no activity represented for FERC Account 105, Plant Held for Future Use within the KMD TB Balance Sheet tab within the SSU and KMD Trial Balance file, identified as File # 10.

**RESPONSE:**

Atmos Energy maintains a disciplined approach to capital allocation and long-term infrastructure planning. Currently, all active capital projects and land acquisitions are being recorded directly as FERC 107 "Construction Work in Progress (CWIP)" or placed immediately into service. This indicates that our current projects have a definite plan for imminent use rather than being held for long-term future use. Atmos has not acquired new parcels of land or facilities that meet the specific criteria for 'Future Use' accounting under FERC guidelines which require a definite plan for use in utility service within a reasonable timeframe.

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**REQUEST:**

Refer to the Table below containing samples from Account 107. Provide the following information:

- a. Provide a definition of the subaccounts containing an asterisk next to the description, including the types of charged that are recorded to the subaccount.
- b. For each of the accounts listed, provide support for all the transactions charged to the accounts listed below, including source documentation, invoices, etc. To the extent that the charges represent loadings, provide the underlying support identifying how the loadings were determined.

Excerpts from Schedule 10				
KMD TB Balance Sheet Accounts Tab				
Tennessee Division				
Subaccount _	Subaccount Description	2025		
		January	February	
01256	Payroll Tax Projects *	\$ 2,173,233	\$ 2,191,626	
01259	ESOP Benefits Projects	1,159,792	1,171,454	
01291	Pension Benefits Projects	1,893,507	1,898,540	
01296	NSC-OPEB Benefits Projects	(2,968,001)	(3,004,878)	
02004	Warehouse Loading Charge	6,142,587	6,156,346	
04302	Heavy Equipment	9,646,838	9,731,182	
04861	A&G Overhead	71,507,999	71,934,618	
04862	A&G Overhead Load	184,312,094	185,305,043	
04863	A&G Overhead Clearing	(102,140,235)	(102,557,670)	
04871	WIP Closing *	(744,767,678)	(750,772,454)	
06111	Contract Labor	361,446,033	365,047,814	
07590	Misc General Expense	40,419,638	40,795,068	
07600	CWIP Accruals	342,331	352,782	

**RESPONSE:**

- a. These trial balance subaccounts for Account 107 CWIP are the accumulated amounts since inception of the PowerPlant system many years ago. The subaccount 04871-WIP Closing is used when a project is closed and the costs are credited out of CWIP and debited to Plant-in-Service. Thus, the total 107 account balance, when subaccount 04871 is included, is net of projects already placed in service. The subaccount 01256-Payroll Tax Projects is related to payroll taxes associated with employee labor charged to capital projects.
- b. See Attachment 1 for the total CWIP project activity for the months of January 2025 and February 2025.

**ATTACHMENT:**

CA\_1-26\_Att1 - Jan-25 and Feb-25 FERC 107 CWIP Activity.xlsx

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**REQUEST:**

Refer to File <6) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – Revenue Requirements Schedule (unlinked).xlsx>, Tab “WP\_7-2.” Please provide a listing of assets, a description and the associated value for the following divisions whose values are reflected in Tab WP 7-2:

- a. Division 091.
- b. Division 093.
- c. Division 012.
- d. Division 002.

**RESPONSE:**

- a. See Attachment 1, tab "Div 091".
- b. See Attachment 1, tab "Div 093".
- c. See Attachment 1, tab "Div 012".
- d. See Attachment 1, tab "Div 002".

**ATTACHMENT:**

CA\_1-27\_Att1 - Assets Listing for SSU and TN as of Sep 2025.xlsx

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**REQUEST:**

Provide the underlying cost per new service line by year for the three-year periods ended September 30, 2023, September 30, 2024, and September 30, 2025. Also, provide the underlying documentation supporting these annual installation costs.

**RESPONSE:**

Atmos Energy objects to the portion of this request related to underlying documentation as overly broad and irrelevant. To comply with this request, Atmos Energy would be required to locate all invoices, work orders, and other documents related to all installation costs over a three year period. This work would have to be performed manually on a per-project basis. Moreover, this document is not relevant to whether Atmos Energy properly followed the Approved Methodologies in the test year at issue, which did not even begin until October 1, 2024. The Company is withholding responsive materials based on these objections.

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**REQUEST:**

Provide the annual cost of Mains associated with new customers for the three-year periods ending September 30, 2023, September 30, 2024, and September 30, 2025. Provide the underlying documentation supporting these annual installation costs.

**RESPONSE:**

See Attachment 1 showing the annual cost of Mains associated with new customers (Growth), AIC collected and Atmos Energy spend.

Atmos Energy objects to the portion of this request related to underlying documentation as overly broad and irrelevant. To comply with this request, Atmos Energy would be required to locate all invoices, work orders, and other documents related to all installation costs over a three year period. This work would have to be performed manually on a per-project basis. Moreover, this document is not relevant to whether Atmos Energy properly followed the Approved Methodologies in the test year at issue, which did not even begin until October 30, 2024. The Company is withholding responsive materials based on these objections.

**ATTACHMENT:**

CA\_1-29\_Att1 - KMD Annual Cost of Mains Associated with Growth FY23-FY25 - With Annual AIC.1.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-30**  
**Page 1 of 2**

**REQUEST:**

Refer to "Relied Files", File <h. ADIT TN ARM FY25.xlsx>, Tab "Division 093." Respond to the following:

- a. Provide a complete discussion of why the ADIT balance included in this filing for Division 093, before reconciliation, is based upon the reconciled per Financial book balances shown on row 172, rather than the total ADIT Balance as reflected on line 161, which is the sum of the individual reconciling items prior to row 161?
- b. Provide a comprehensive explanation of why the various ADIT components are not modified monthly but instead are modified either quarterly or annually.
- c. Provide all the returns to provision accounting entries, with supporting documentation recorded during the period October 2024 – September 2025.
- d. Provide a listing of book/tax timing components comprising the monthly balances of 'Differences' as reflected on Excel Row 174.
- e. What is the rationale for inclusion of the line item identified as "Charitable Contribution Carryover" as reflected on Line 87?
- f. Provide the underlying calculations supporting the line item 'TN Reg Asset Deferral.'
- g. Provide the explanation supporting the composition and justification for inclusion of the line item identified as "Regulatory Liability – 2017 Gross Up."

**RESPONSE:**

- a. The ADIT balances included on row 161 of relied upon file "h.ADIT TN ARM FY25.xlsx" should agree to the balances as shown on excel row 172 of file. In subsequent review of file, it has been identified that an inadvertent formula error was included on Excel row 133, which resulted in variance in the balances between rows 161 and 172. See Attachment 1 for updated version of relied upon file incorporating formula correction.
- b. Under the Securities Exchange Act 1934, domestic public companies are required to prepare financial statements on a quarterly (10-Q) and annual (10-K) basis. To ensure income tax calculations including ADIT aligns with financial reporting requirements, these balances are only completed on a quarterly and annual basis.
- c. See Attachment 2.
- d. See the response to subpart (a).
- e. The inclusion of the "Charitable Contributions Carryover" reflected on line 87 is consistent on the ARM model as per the Stipulation and Settlement Agreement under Docket Nos. 14-00146 and 18-00112.
- f. See Attachment 3 .

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-30**  
**Page 2 of 2**

- g. The “Regulatory Liability – 2017 Gross-Up” reflects the tax effect impacts on the regulatory liability. See Attachment 4 for support of balance.

ATTACHMENTS:

CA\_1-30\_Att1 - ADIT TN ARM FY25 Updates.xlsx  
CA\_1-30\_Att2 - Return to Provision Summary.xls  
CA\_1-30\_Att3 - TN Reg Asset Deferral Summary.xlsx  
CA\_1-30\_Att4 - Regulatory Liability – 2017 Gross Up Summary.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-31**  
**Page 1 of 1**

**REQUEST:**

Provide a copy of the Tennessee state tax return for the fiscal (reporting) years of 2023 and 2024.

**RESPONSE:**

See bookmarked confidential Attachments.

**ATTACHMENT:**

CA\_1-31\_Att1 - FY23 & FY 24 AUT TN Return (CONFIDENTIAL).pdf

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-32**  
**Page 1 of 1**

**REQUEST:**

Refer to "Relied Files", File <h. ADIT TN ARM FY25.xlsx>, Tab "Division 002." Provide the rationale for the allocation of the Net Operating Loss ("NOL") of on Excel Row 135 rather than the direct assignment of such balances based upon the divisions causing the NOL deferred asset.

**RESPONSE:**

The Net Operating Loss (NOL) carryforward balance is derived from the Company's federal tax return filings. The Company files one consolidated tax return, which includes both utility and non utility NOL balances. Excel row 135 reflects the Utility NOL, which is allocated based on approved shared services division (SSU) jurisdictional factors.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-33**  
**Page 1 of 1**

**REQUEST:**

Provide all supporting documentation supporting the monthly balances reflected on line 135, which would include the supporting information for when such balances were created.

**RESPONSE:**

See Attachment 1.

**ATTACHMENT:**

CA\_1-33\_Att1 - Utility Federal NOL Summary.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-34**  
**Page 1 of 1**

**REQUEST:**

Identify the year in which Atmos Energy most recently reported a positive net taxable income value for federal tax purposes.

**RESPONSE:**

Atmos Energy historically, has maintained a consolidated net operating loss (NOL) carryforward position, which allowed it to fully offset taxable income. Following the Tax Cuts and Jobs Act of 2017 (TCJA), NOL utilization became subject to an 80% limitation. As a result of this limitation, Atmos Energy generated positive federal taxable income in FY2024 after applying available NOL carryforwards. FY2025 is the most recently reported year with positive net taxable income for federal tax purposes as reported in the Company's 10-K financials.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-35**  
**Page 1 of 1**

**REQUEST:**

Identify the year in which Atmos Energy most recently reported a positive net taxable income value for state excise tax purposes.

**RESPONSE:**

Atmos Energy historically, has maintained Tennessee net operating loss (NOL) carryforward position. To date, Atmos Energy has not reported a positive net taxable income for state excise tax purposes under state NOL utilization rules.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-36**  
**Page 1 of 1**

**REQUEST:**

Provide the annual taxable income calculation by tax reporting year for the period 2022–2025, by state, in which Atmos Energy operates.

**RESPONSE:**

Atmos Energy objects to this request on the grounds that it is overly broad and not relevant. Atmos Energy's annual taxable income calculations for any period before the current test year are not relevant to this proceeding, nor are the Company's annual taxable income calculations for states outside of Tennessee. The Company is withholding responsive materials based on these objections.

Subject to and without waiver of the foregoing objections, see the response to Consumer Advocate 1-31.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-37**  
**Page 1 of 1**

**REQUEST:**

Refer to "Relied Files", File < ADIT TN ARM FY 25.xlsx, Tab "Division 093", Row 37. Confirm that the deduction commonly known as the 'Repair Deduction' is contained within the Fixed Asset Cost Adjustment.

**RESPONSE:**

Confirmed.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-38**  
**Page 1 of 1**

**REQUEST:**

Refer to *Order Approving Stipulation and Settlement Agreement*, Exhibit 1, Stipulation and Agreement, pp. 5-6, ¶ 9(e), TPUC Docket No. 18-00112 (December 16, 2019). Provide supporting documentation for all debits charged to Account 107.14218 for the period October 2023 – the most recent charge to this subaccount.

**RESPONSE:**

See Attachment 1 for CWIP Rule 8.209 additions detail in Account 107, Sub Account 14218.

**ATTACHMENT:**

CA\_1-38\_Att1 - 107-14218\_Oct23-Jan26.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-39**  
**Page 1 of 1**

**REQUEST:**

Refer to "Relied Files", File <f. O&M by FERC FY25.xlsx>, Tab "Div 002 by FERC" and File <6) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – Revenue Requirements Schedule (unlinked).xlsx>, Tab "WP 4-2." Confirm that the excess clearings on the Tab "Div 002 by FERC" are not reflected in the Atmos Energy's proposed revenue requirement.

**RESPONSE:**

Confirm. The excess clearings on the Tab "Div 002 by FERC" are not reflected in the Company's proposed revenue requirement. The balance is related to Cost Center 1903, which does not allocate to business units.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-40**  
**Page 1 of 1**

**REQUEST:**

Provide the Company's return to provision journal entries for Divisions 093, 091, and 012 associated with the Company's 2024 tax return, including documentation supporting the related journal entries.

**RESPONSE:**

See Attachment 2 provided in response to Consumer Advocate 1-30 subpart (c)

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-41**  
**Page 1 of 1**

**REQUEST:**

Provide copies of the journal entries identified in the attached spreadsheet, along with all supporting workpapers and an explanation supporting the rationale for the accounting entry.

**RESPONSE:**

Upon further review, DR 1-41 has been withdrawn per the Consumer Advocate on 02/24/2026.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-42**  
**Page 1 of 1**

**REQUEST:**

Identify all adjusting entries made throughout the year, modifying prior months' assets, liabilities and expenses for direct charged items to Division 093. This listing of adjusting journal entries should explain the nature of the correction.

**RESPONSE:**

See Attachment 1 for the schedule of adjusting entries. This attachment does not include routine entries in the normal course of business for the reversal of accruals, estimates, etc.

The attachment includes the amounts charged to Tennessee Div 093 only and does not include other rate divisions that may have been a part of these entries. It should also be noted that accounts payable and cash balances are kept at the Shared Services level and not the rate division level. For these reasons, the debits and credits do not equal in the attachment, which reflects the impact to Tennessee Div 093 only.

**ATTACHMENT:**

CA\_1-42\_Att1 - Div 093 Adjusting JE's FY25.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-43**  
**Page 1 of 1**

**REQUEST:**

Identify all adjusting entries made throughout the year, modifying prior months' assets, liabilities, and expenses for allocated items that exceed \$100,000 on the books of Atmos Energy. For purposes of this response, the \$100,000 threshold would be met by summing all adjusting entries made throughout the year.

**RESPONSE:**

See the response to Consumer Advocate 1-42 for adjusting entries identified for Tennessee. See WP\_7-2 in the cost-of-service model for the allocation of rate base items to Tennessee. See the relied file, "e. O&M Summary FY25.xlsx" in the tabs "002 Adj" and "012 Adj" for the allocation of Shared Services O&M expenses to Tennessee. The Company is not aware of any out-of-period adjustments for Shared Services allocations that impact the cost-of-service for the test year.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-44**  
**Page 1 of 1**

**REQUEST:**

Refer to "Relied Files", File <e. O&M by FERC FY25.xlsx>, Tab "002 Adj." Respond to the following:

- a. Reconcile the components of the \$5,349,327 in credits under the 'allocated' column with the charges (debits) identified above the Miscellaneous amounts. In other words, identify the components of the credit by charge within the '002Adj' tab. If the credits are not directly related to charges above the Miscellaneous credit, so state.
- b. Describe the rationale for the Miscellaneous credits as offsets to the debits listed above the Miscellaneous credit line.

**RESPONSE:**

- a. The balance of \$5,349,327 primarily consists of sub account 04863 "A&G Overhead Clearing" in the amount of \$137,237,004. See Attachment 1, Fiscal 2025 Shared Services monthly Capital Overhead by Cost center.
- b. As described in subpart (a), the credit is due to Shared Services capitalized overhead. In the relied file, in the tab "002 Adj", the credit in subaccount 04863 reflects the portion of the above debits (for all of Shared Services) that were capitalized through the overhead process. The Shared Services capitalized overhead is calculated on a cost center basis. The result is a monthly credit to Div 002 O&M expense and a debit to Account 107 CWIP in the Shared Services overhead project. The credit to O&M expense is allocated to Tennessee as reflected in the relied file in the Tab "002 Adj". The Shared Services overhead project allocates costs to the business unit capital projects.

**ATTACHMENT:**

CA\_1-44\_Att1 - FY25 SSU Cap OH Support by Cost Center.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-45**  
**Page 1 of 1**

**REQUEST:**

Refer to the attached File "44 Discovery Sample Div 093." Provide the supporting documentation for the journal entries for charges to Division 093 taken from Schedule 11 referenced in the attached file.

**RESPONSE:**

Please see Confidential Attachment 1.

The journal entry to record Payables transactions is a systematic process that is made when the invoice is coded and processed. The first tab of the attachment has the transaction detail from the Oracle GL system for each of the payables selections. The expense amounts are coded to the proper FERC account, subaccount, service area, etc. when the invoice is coded and submitted. Accounts payable and cash balances are kept at the Shared Services level, thus the accounts payable side of these entries is recorded and paid out of Shared Services.

**ATTACHMENT:**

CA\_1-45\_Att1 - Sch 11 JE Sample Support (CONFIDENTIAL).xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-46**  
**Page 1 of 1**

**REQUEST:**

Notwithstanding the provisions of the ARM, explain why the monthly accrual of carrying charges to account 107, coupled with the inclusion of account 107 in Rate Base is not a double count of carrying charges within the ARM docket.

**RESPONSE:**

The monthly accrual of carrying charges to account 107 for Allowance for Funds Used During Construction (AFUDC) is deducted from the cost of service on Sch 1, line 13 and Sch 1R, line 13. This deduction from cost of service prevents the double counting of carrying charges.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-47**  
**Page 1 of 1**

**REQUEST:**

Refer to File <6) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – Revenue Requirements Schedule (unlinked).xlsx>, Tab “Sch 2.” Provide the supporting documentation for the Reconciliation Revenue (Oct-May) and Reconciliation Revenue (Jun-Sept), as respectively shown on Excel lines 4 and 5.

**RESPONSE:**

Refer to relied file "SSU & KMD Detail Trial Balance FY25.xlsx", tab "Reconciliation revenue", Excel line 37 and pages 7 and 8 of Company witness Ms. Melson's direct Testimony.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-48**  
**Page 1 of 1**

**REQUEST:**

Refer to File <10) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – SSU and KMD Trial balance.xlsx>, Tab “KMD TB Balance Sheet.” Regarding the charges recorded to Account 107, Construction Work in Progress, Subaccount 07458, Restricted Stock – Long Term Incentive Plan Performance Based within Division 091, provide the following:

- a. Has this line item been removed from Account 107 balances that are included in this filing? If so, refer to the area within the filing where such adjustments have been made.
- b. If such balances have not been removed, provide the rationale for inclusion of this item within Account 107.

**RESPONSE:**

- a. The subaccount is included pursuant to the Approved Methodologies. The cost of service associated with the item is removed from revenue requirement via the ratemaking adjustment summarized on Tab "WP\_7-8".
- b. See the response to subpart (a).

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-49**  
**Page 1 of 1**

**REQUEST:**

Refer to File <10) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – SSU and KMD Trial balance.xlsx>, Tab “KMD TB Balance Sheet.” Provide the underlying documentation for the October 2024 balance sheet charge to Account 107, Subaccount 07590, Miscellaneous General Expense in the amount of \$7,339,838.

**RESPONSE:**

See Attachment 1 for a summary of charges to Account 107, Subaccount 07590, Miscellaneous General Expense in the amount of \$7,339,838.

As described in the response to Consumer Advocate 1-26, the trial balance subaccounts for Account 107 CWIP are the accumulated amounts since inception of the PowerPlant system many years ago. The subaccount 04871-WIP Closing is used when a project is closed, and the costs are credited out of CWIP and debited to Plant-in-Service.

**ATTACHMENT:**

CA\_1-49\_Att1 - Summary of Charges to 050.091.1070.07590.xlsx

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-50**  
**Page 1 of 1**

**REQUEST:**

Refer to File <10) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – SSU and KMD Trial balance.xlsx>, Tab “KMD TB Balance Sheet”, Division 091, Account 8800, Subaccount 06111 Contract Labor. Respond to the following:

- a. Confirm that these charges are among the costs allocated to Atmos Energy-TN and included within the request within this filing. If so, respond to the following:
- b. Provide the rationale for incurring Distribution Labor – Contract Services at the division level that cannot be directly assigned to one of the region's divisions.
- c. Provide supporting documentation, invoices, etc. for the \$578,885 in costs charged to this account in April 2025.

**RESPONSE:**

- a. Confirm.
- b. Historically, the fees for mapping services have been assigned to KMD General Office, Division 091, because of the nature of the work carried out for all three divisions of KMD at the same time.
- c. See Attachment 1 for a detail of charges in Account 091-8800-06111 in April 2025. Additionally refer to Attachment 2, Invoice No. 2597, which primarily accounts for the total expenses incurred during the month of April.

**ATTACHMENTS:**

CA\_1-50\_Att1 - Summary of April'25 Charges to 091.8800.06111.xlsx  
CA\_1-50\_Att2 - Invoice No. 2597 \$529K.pdf

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 1**  
**Question No. 1-51**  
**Page 1 of 1**

**REQUEST:**

Refer to the attached File <50 Discovery Sample Div 002.xlsx>. Respond to the following questions:

- a. For each line item listed within this file, indicate (yes or no) whether such charges represented by these credits are reflected within the proposed Atmos-Tennessee revenue requirement.
- b. If A&G Administrative Expense Transferred – Credit (Shared Services) costs are included within this request, provide the general ledger detail supporting each line item of costs for the month of February 2025 in the amount of \$1,638,511.
- c. If A&G Administrative Expense Transferred – Credit (Customer Support) costs are included within this request, provide the general ledger detail supporting each line item of costs for the month of February 2025 in the amount of \$588,342.

**RESPONSE:**

- a. See Attachment 1.
- b. See Attachment 2.
- c. See Attachment 2.

**ATTACHMENTS:**

CA\_1-51\_Att1 - 50 Discovery Sample Div 002.xlsx  
CA\_1-51\_Att2 - 9220 Allocation by Cost Center Feb-25.xlsx

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION

NASHVILLE, TENNESSEE

IN RE:

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

VERIFICATION

STATE OF TEXAS )
COUNTY OF DALLAS )

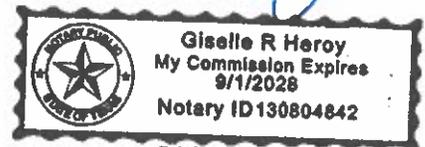
I, Maureen H. Melson, being first duly sworn, state that I am the Manager of Rates and Regulatory Affairs for Atmos Energy Corporation, that I am authorized to testify on behalf of Atmos Energy Corporation in the above referenced docket, and the responses to the Consumer Advocate's first set of discovery requests are true and correct to the best of my knowledge, information and belief.

Maureen H Melson
Maureen H. Melson

Sworn and subscribed before me this 2nd day of March, 2026.

[Signature]
Notary Public

My Commission Expires: September 1, 2028



**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing Responses to the Consumer Advocate's First Set of Discovery Requests has been served by electronic mail on this 2<sup>nd</sup> day of March, 2026, upon the following:

Shilina B. Brown ([shilina.brown@ag.tn.gov](mailto:shilina.brown@ag.tn.gov))  
Vance L. Broemel ([vance.broemel@ag.tn.gov](mailto:vance.broemel@ag.tn.gov))  
Office of the Tennessee Attorney General  
Consumer Advocate Division

*/s/ Erik C. Lybeck* \_\_\_\_\_