

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

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

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

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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 February 12, 2026 Order Establishing Procedural Schedule, Atmos Energy Corporation (“Atmos Energy” or the “Company”) serves the following First Set of Discovery Requests on Intervenor, The Office of the Tennessee Attorney General, Consumer Advocate Division.

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-01**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that Atmos Energy's requested rate increase in Docket No. 23-00008 was only \$26,834, reflecting a rate increase of less than 1%. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-02**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that Atmos Energy's ARM Petition in Docket No. 23-00008 ultimately resulted in a revenue *sufficiency* of (\$1,156,523), resulting in a rate decrease for consumers. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-03**  
**Page 1 of 1**

**REQUEST:**

Refer to Page 4, Lines 3-4, of the Pre-Filed Testimony of David N. Dittmore referencing Atmos Energy's 2025 ARM. Admit or deny that (i) the figures contained in this testimony relate to the \$1,717,820 revenue deficiency requested in Atmos Energy's Petition, not the rates actual implemented and (ii) the rates actually implemented as a result of the ARM Proceedings in Docket No. 25-00007 were based on a \$1,432,674 revenue deficiency, which was smaller than the amount originally requested. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-04**  
**Page 1 of 1**

**REQUEST:**

Refer to Page 4, Line 5, of the Pre-Filed Testimony of David N. Dittmore referencing Atmos Energy's 2024 ARM. Admit or deny that (i) the figures contained in this testimony relate to the \$20,389,622 revenue deficiency requested in Atmos Energy's Petition, not the rates actual implemented and (ii) the rates actually implemented as a result of the ARM Proceedings in Docket No. 24-00006 were based on a \$19,415,875 revenue deficiency, which was smaller than the amount originally requested. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-05**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that Atmos Energy's Petition in this docket included all schedules and workpapers required by the Approved Methodologies adopted in Docket Nos. 14-00146 and 18-00112. If you deny this statement, identify with specificity the schedules or files you contend are missing and the specific portion(s) of past Commission Order(s) requiring the submission of such allegedly missing files.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-06**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that that Atmos Energy’s Petitions in Docket Nos. 25-00007, 24-00006, and 23-00008 were approved by the Commission without the “contextual information” described at Page 6, Lines 18-23 of the Pre-Filed Testimony of David N. Dittmore in this Docket. If you deny this statement, identify the specific “contextual information” provided in those dockets but not in this case and cite where it appears in the record of those dockets.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-07**  
**Page 1 of 1**

**REQUEST:**

1. Refer to the following filings in past ARM Dockets:
  - a. The Pre-Filed Testimony of William D. Matthews in TPUC Docket 25-00007, at Page 14, Lines 14-16;
  - b. The Pre-Filed Testimony of William D. Matthews in TPUC Docket 24-00006, at Page 16, Lines 4-6; and
  - c. The Pre-Filed Testimony of William D. Matthews in TPUC Docket 23-00008, at Page 16, Lines 20-22.

Admit or deny that the testimony listed above is materially identical to the portion of the Pre-Filed Testimony of Maureen Melson filed in this docket which is discussed at Page 8, Lines 9-13 of the Pre-Filed Testimony of David N. Dittmore in this Docket. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-08**  
**Page 1 of 1**

**REQUEST:**

Refer to the portions of filings in past ARM Dockets appearing in the preceding data request. Admit or deny that the Commission approved the prudence of expenditures in each of those dockets in reliance upon that testimony. If you deny this statement, identify the portions of the Commission's Orders or deliberations where it indicated that it was disregarding that testimony regarding prudence in approving those Petitions.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-09**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that submission of the invoices underlying costs and expenses, including legal costs, is not required by the ARM Tariff or the Approved Methodologies adopted in Docket Nos. 14-00146 and 18-00112. If you deny this statement, identify the specific portions of the Tariff or the Approved Methodologies that require such submission.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-10**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that neither the Consumer Advocate nor the Commission requested the production of legal invoices in support of claimed legal costs in Docket Nos. 25-00007, 24-00006, and 23-00008. If you deny this statement, identify the specific filing in which this request was made in a prior docket(s).

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-11**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that the Consumer Advocate did not recommend disallowance of legal costs in Docket Nos. 25-00007, 24-00006, and 23-00008 unless the underlying invoices were produced. If you deny this statement, cite the record of such recommendation.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-12**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that the Commission approved recovery of legal costs notwithstanding the fact that underlying invoices were not produced in Docket Nos. 25-00007, 24-00006, and 23-00008. If you deny this statement, identify the specific portion of an Order or deliberations in which these costs were rejected.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-13**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that there is no Tennessee precedent for the claim, made at Page 13, Line 4 through Page 14, Line 6 of the Pre-Filed Testimony of David N. Dittmore, that failure to provide underlying invoices based upon an un rebutted invocation of the attorney-client privilege and assertion of objections to overbreadth and undue burden is grounds for exclusion of expenses associated with those invoices. If you deny this statement, identify such alleged precedents with specificity.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-14**  
**Page 1 of 1**

**REQUEST:**

Identify with specificity the invoice-level information you contend is required to assess whether those costs should be assigned to ratepayers and, as to each piece of information, explain with specificity why you believe it is necessary.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-15**  
**Page 1 of 1**

**REQUEST:**

Describe how you would assess whether legal costs are recoverable if additional documentation were provided, and specify what types of documentation would support recovery, what specific standards or precedent you would apply, and the citation for such standards or precedent.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-16**  
**Page 1 of 1**

**REQUEST:**

Describe with specificity the “standard for including legal costs in rates,” as alleged at Page 13, Line 21 of the Pre-Filed Testimony of David N. Dittmore, and identify each authority Mr. Dittmore relies upon for the existence, nature, and contents of this standard.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-17**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that there is no Tennessee precedent for the claim, made at Page 14, Line 14 through Page 15, Line 2 of the Pre-Filed Testimony of David N. Dittmore, that failure to provide privileged internal communications or attorney work product based upon an un rebutted invocation of the attorney-client privilege and/or work product doctrine is grounds for exclusion of expenses associated with that documentation. If you deny this statement, identify such alleged precedents with specificity.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-18**  
**Page 1 of 1**

**REQUEST:**

Refer to Page 14, Line 14 through Page 15, Line 2 of the Pre-Filed Testimony of David N. Dittmore. Admit or deny that Atmos Energy responded to the portions of Consumer Advocate DR 2-05 asking for the nature of the incident and the date the incident occurred and only objected to the extent the DR sought “internal documentation” regarding a matter that was previously in active litigation. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-19**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that there is no Tennessee precedent for the claim, made at Page 15, Lines 6-10 of the Pre-Filed Testimony of David N. Dittmore, that failure to provide internal documentation about the negotiated resolution of a matter in civil litigation based upon an unrebutted invocation of the attorney-client privilege and/or work product doctrine is grounds for exclusion of expenses associated with the resolution of that litigation. If you deny this statement, identify such alleged precedents with specificity.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-20**  
**Page 1 of 1**

**REQUEST:**

Describe how, when, and by whom the Gas Utilities listed in Exhibit CDK-1 were selected.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-21**  
**Page 1 of 1**

**REQUEST:**

Describe the corporate structure of the utilities listed in Exhibit CDK-1, including whether they utilize a holding company.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-22**  
**Page 1 of 1**

**REQUEST:**

Produce the complete Value Line Investment Survey referenced at Page 6, Lines 8-9 of the Pre-Filed Testimony of Clark Kaml.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-23**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that, as it relates to equity ratio, the Approved Methodologies state that the “Company’s capital structure shall be calculated annually and be made up of . . . [*a*]ctual equity balance at the end of each Historic Base Period.” *Order Approving Settlement*, Ex. A at p. 24, § 13.1(i)(A), Docket No. 14-00146. If you deny this statement, provide your factual basis for doing so, including a citation to any authorities which you contend establish a different requirement for the Approved Methodologies.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-24**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that the capital structure utilized by Atmos Energy in this Docket complies with the Approved Methodologies adopted in Docket Nos. 14-00146 and 18-00112 by using the actual equity balance, actual long term debt balance, and the twelve-month average short term debt balance. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-25**  
**Page 1 of 1**

**REQUEST:**

Refer to Page 11, Lines 14-18 of the Pre-Filed Testimony of Clark Kaml. Explain the factual basis for his claim it was reasonable to assume “the established capital structure would be used going forward” when (i) the Approved Methodologies expressly call for the use of the actual equity ratio at the end of the test period and (ii) the Commission has approved rates based upon the actual equity ratio in each of the subsequent ARM proceedings involving Atmos Energy. If you contend that use of the “established” capital structure “going forward” was expected, identify the portion of the Approved Methodologies that permits deviation from actual balances in subsequent ARM proceedings.

**ANSWER:**

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

**REQUEST:**

Admit or deny that the 60.47% equity ratio utilized by Atmos Energy in this docket is lower than the equity ratio used in determining rates in the past four ARM proceedings, Docket Nos. 25-00007 (61.05%), 24-00006 (62.38%), 23-00008 (62.20%), and 22-00010 (60.59%). If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-27**  
**Page 1 of 1**

**REQUEST:**

Admit or deny that the Commission approved a higher equity ratio than is being requested in this Docket in each of the past four ARM proceedings. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-28**  
**Page 1 of 1**

**REQUEST:**

Refer to Page 7, Line 4 of the Pre-Filed Testimony of Clark Kaml. Provide all authorities relied upon by Mr. Kaml for his claim that an equity ratio in the range of 45% to 55% is often considered [a] reasonable level.”

**ANSWER:**

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Atmos Energy DR Set No. 1**  
**Question No. 1-29**  
**Page 1 of 1**

**REQUEST:**

Refer to Page 17, Lines 17 of the Pre-Filed Testimony of Clark Kaml. State your position regarding whether there are other goals of the ARM in addition to reducing the burden and costs associated with litigation. To the extent you agree that there are other goals, describe those goals. To the extent you contend that reducing the burden and costs of litigation are the only goal, provide your basis for that contention.

**ANSWER:**

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

**REQUEST:**

Admit or deny that Atmos Energy's rate design in this docket complied with the provisions of its Tariff and the Approved Methodologies adopted in Docket Nos. 14-00146 and 18-00112. If you deny this statement, identify with specificity the ways in which it violated those authorities and the specific provisions of the Tariff, Approved Methodologies, or past Commission Order(s) allegedly violated.

**ANSWER:**

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

**REQUEST:**

Refer to Pages 1-2 of the Pre-Filed Testimony of Bradley Dixon in this Docket. Describe any experience, training, or expertise Mr. Dixon has in the areas of pipeline safety regulations, pipeline engineering, or technical skills relating to distribution integrity management and associated risk modeling used to evaluate and rank risk.

**ANSWER:**

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

**REQUEST:**

Refer to Page 3, Lines 21-23, and Page 4, Lines 19-20, of the Pre-Filed Testimony of Bradley Dixon in this Docket. State whether Mr. Dixon has reviewed the measures described in the DIMP that Atmos Energy uses to address risk on the system and, if so, his understanding of how and which ones of those measures may impact Capital Expenditures.

**ANSWER:**

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

**REQUEST:**

Admit or deny that the rate of return in the past four ARM proceedings filed by Atmos Energy were 7.63% (Docket No. 25-00007), 7.64% (24-00006), 7.58% (23-00008), and 7.53% (22-00010). If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

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

**REQUEST:**

Admit or deny that the rate of return included in Exhibit B to the Settlement Agreement in Docket No. 18-00112 amending the ARM to a single filing was 7.79%. If you deny this statement, provide your factual basis for doing so.

**ANSWER:**

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

**REQUEST:**

Refer to Page 3, Lines 21-23 of the Pre-Filed Testimony of Bradley Dixon in this Docket. Identify and produce all authorities on which Mr. Dixon relies for the proposition that the DIMP should be a guide to Capital Expenditure planning.

**ANSWER:**

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

**REQUEST:**

Refer to Page 4, Lines 19-20 of the Pre-Filed Testimony of Bradley Dixon in this Docket. Describe the manner in which Mr. Dixon contends the Risk Assessment Model should be used in the Capital Expenditure process, and identify and produce all authorities on which Mr. Dixon relies for that proposition.

**ANSWER:**

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

**REQUEST:**

Admit or deny that submission of the DIMP is not required under the ARM Tariff or Approved Methodologies adopted in Docket Nos. 14-00146 and 18-00112. If you deny this statement, identify the particular portion of the Tariff or Approved Methodologies which you contend require submission of the DIMP.

**ANSWER:**

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

**REQUEST:**

Admit or deny that the DIMP has never previously been requested by the Consumer Advocate or the Commission in connection with any previous ARM filing by Atmos Energy. If you deny this statement, identify the docket and filing in which that request was previously made.

**ANSWER:**

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

**REQUEST:**

Refer to Pages 8-10 of the Pre-Filed Testimony of Clark Kaml in this Docket. State: whether the Consumer Advocate Division is aware that the Mississippi Public Service Commission's Final Order in Docket 2025-UN-049 dated November 4, 2025, is currently on appeal at the Mississippi Supreme Court; if so, whether the Consumer Advocate Division or Mr. Kaml has reviewed Atmos Energy's brief on appeal explaining the legal errors in said Final Order; and if so, state and provide an explanation of the Consumer Advocate's position on those issues.

**ANSWER:**

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

**REQUEST:**

Refer to Pages 8-10 of the Pre-Filed Testimony of Clark Kaml in this Docket. State whether Mr. Kaml reviewed recent decisions and current rate recovery with regard to capital structure in Atmos Energy's other jurisdictions. If so, explain why they were not discussed in his testimony.

**ANSWER:**

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

**REQUEST:**

Explain whether the Consumer Advocate Division agrees that a comprehensive review of the capital structure approved in *all* of Atmos Energy's jurisdiction is relevant to the Commission's analysis or if it contends that only the select jurisdictions discussed in Pages 8-10 of the Pre-Filed Testimony of Clark Kaml are relevant. If you believe only the selectively chosen jurisdictions in Mr. Kaml's testimony are relevant, provide the basis for that position.

**ANSWER:**

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

**REQUEST:**

Provide both the requested and authorized capital structures for the following dockets:

- (a) 24-00032 Tennessee-American Water
- (b) 24-00044 Limestone
- (c) 25-00028 Chattanooga Gas Company's Annual Rate Review
- (d) 25-00036 Piedmont's Annual Rate Review Filing

**ANSWER:**

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

**REQUEST:**

Identify which specific invoices from McGuire Woods or Sims|Funk, if any, you contend appear to be unreasonable or imprudent. For any such invoices identified, state the basis for your contention that the amount may not be appropriate.

**ANSWER:**

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

**REQUEST:**

Admit or deny that the total amount of legal costs associated with McGuire Woods or Sims|Funk are reasonable and prudently incurred in relation to overall size and number of filings required before TPUC and FERC for Atmos Energy. If you deny this statement, provide your basis for doing so.

**ANSWER:**

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

**REQUEST:**

Refer to Pages 8-10 of the Pre-Filed Testimony of Clark Kaml in this Docket. Admit or deny that none of the jurisdictions discussed by Mr. Kaml employ the Approved Methodologies adopted for Atmos Energy in Tennessee for determining capital structure to be applied in setting rates. If you deny this statement, identify the relevant decisions in those jurisdictions and explain the methodological overlap as it relates to capital structure.

**ANSWER:**

Respectfully submitted by,



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Erik Lybeck, BPR# 35233  
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*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](mailto:shilina.brown@ag.tn.gov) on April 17, 2026.



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