

**Docket No. 26-00009**  
**Atmos Energy Corporation, Tennessee Division**  
**Consumer Advocate DR Set No. 2**  
**Question No. 2-53**  
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Electronically Filed in TPUC Docket  
Room on April 17, 2026 at 1:52 p.m.

**REQUEST:**

Refer to Tab WP 4.1 within Schedule 6 and specifically Outside Services. For any vendor whose costs are more than \$50,000 within the 2025 fiscal year charged to division 093, provide the following:

- a. Identify the vendor and the associated cost
- b. Provide a thorough explanation of the nature of the services provided and why such services were necessary in the provision of Tennessee jurisdictional gas distribution service.
- c. Provide a copy of the contract covering such services and all invoices supporting charges recorded in the 2025 fiscal year.

**RESPONSE:**

- a. See Attachment 1.
- b. See the description of each vendor in Attachment 1.
- c. See confidential Attachment 2 for any Master Service Agreements (MSA) for these vendors still in effect. As described in Attachment 1, the line locating division of Heath Consultants was sold to USIC in June 2025. The USIC MSA is included in Attachment 2.

See Attachment 3 for a summary of invoices, which includes references to the supporting invoice images located in Folder 1.

**SUPPLEMENTAL RESPONSE:**

For the avoidance of doubt, as stated in previous correspondence, Atmos Energy is withholding invoices from McGuire Woods and Sims|Funk, PLC from its response to this DR on the grounds that such invoices contain legal advice and the mental impressions of counsel and, as such, are protected by the attorney-client privilege and work product doctrine. For a list of all invoices being withheld, please see Supplemental Attachment 1. Atmos Energy is willing to produce redacted versions or summaries of any specific invoices or matters about which the Consumer Advocate or Staff has questions.

**SUPPLEMENTAL ATTACHMENT**

CA-2-53\_Att1\_Suppl - Legal Invoice Descriptions.xlsx

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing Supplemental Response to the Consumer Advocate's Second Set of Discovery Requests has been served by electronic mail on this 17th day of April, 2026, upon the following:

Shilina B. Brown ([shilina.brown@ag.tn.gov](mailto:shilina.brown@ag.tn.gov))  
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*/s/ Erik C. Lybeck* \_\_\_\_\_