

# TENNESSEE PUBLIC UTILITY COMMISSION



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

March 26, 2026

**Docket 26-00014**

Mr. Erik Lybeck  
Sims|Funk, PLC  
3102 West End Avenue  
Suite 1100  
Nashville TN 37203  
[elybeck@simsfunk.com](mailto:elybeck@simsfunk.com)

Electronically Filed in TPUC Docket  
Room on March 26, 2026 at 4:02 p.m.

sent via email

**Re: *Petition of Atmos Energy Corporation for Approval of Optional Monthly Facilities Charge for Electronic Flow Measurement Equipment for Demand/Commodity, Interruptible, and Transportation Gas Service Customers***

Dear Mr. Lybeck:

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

1. The existing Company tariff provides that all relevant customers must pay the cost of maintenance associated with their flow measurement devices. In Mr. Bertotti's testimony on page 5, he states that Atmos would bear the cost of EFM-related installation and maintenance in exchange for the optional \$75 monthly charge. Further, on page 6 of Mr. Bertotti's testimony, he details the computation of the monthly \$75 charge; in this computation, installation is included, but no maintenance cost is included. Clarify whether the \$75 monthly charge only includes the EFM equipment's cost and installation or if this optional monthly charge also includes maintenance costs for those customers who would opt into the proposed plan.

2. Please provide a detailed description of the proposed accounting treatment associated with the EFM equipment per the following:

Proposed Monthly Charge Option

- For customers who elect the monthly payment option, please provide a detailed explanation of: How the EFM equipment will be recorded on the Company's books (e.g., rate base, CIAC, or other)
- The accounting treatment of the recurring monthly charge (e.g., revenue, recovery of capital, CIAC, lease-type treatment, etc.)
- Provide a general description of how the Company would account for the EFM equipment from the beginning until the end of the equipment's useful economic life
- Provide a comprehensive description of how the Company's accounting treatment under its proposed monthly EFM equipment charge would differ from how it currently accounts for any flow-management equipment per its current tariff provisions (i.e., where customers purchase the equipment on the front end).

A response is requested no later than Monday, April 6. In accordance with the Commission's rules, please submit your response electronically to the Docket Manager at [tpuc.docketroom@tn.gov](mailto: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 Mr. Craig Cox at [craig.cox@tn.gov](mailto:craig.cox@tn.gov).

Sincerely,

*Michelle Mairs*

Michelle Mairs,  
Director of the Audit and Compliance  
Utilities Division

cc: Docket File  
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