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Aug 11, 2014

Mark A Martin
Atmos Energy Corporation
3275 Highland Pointe Drive
Owenton, Kentucky 42303

RE: Case No 2014-0275
Atmos Energy Corporation

The Commission Staff has reviewed Atmos Energy Corporation Application in the above case. This filing is rejected for the reasons set forth below.

Filing deficiencies pursuant to:

807 KAR 5:001

Section 16(1)(B)

5. A statement that notice has been given in compliance with Section 17 of this administrative regulation, with a copy of the notice.

6. If a water district proposes to increase any current rate for service or implement a new rate for service, a statement from an authorized official of the district indicating the date the proposed rate increase or new rate was reported to the governing body of the county in which the largest number of its customers resides and the date it presented testimony, or is scheduled to present testimony, to that governing body.

Section 16(2)

If utility's gross annual revenues exceed \$5,000,000, was written notice of intent to file a rate application filed at least thirty (30) days, but not more than sixty (60) days, prior to application?

(a) Notice shall state whether the application will be supported by historical or a fully forecasted test period.

(c) Has a copy of the notice of intent been served upon the Attorney General, either by electronic mail in a portable document format or mail?

Section 16 (4)

(a) Complete description and quantified explanation for all proposed adjustments with support for changes in price or activity levels, and other factors affecting the adjustment.

(b) If utility has gross annual revenues exceeding \$5,000,000, written testimony of each witness who will support the application.

(d) Estimate of effect that new rate(s) will have on revenues including, at minimum, total revenues resulting from increase or decrease and percentage of increase or decrease.

(e) If electric, gas, sewage or water utility, the effect upon the average bill for each customer classification to which change will apply.

(g) Analysis of customers' bills in such detail that revenues from present and proposed rates can be readily determined for each customer class.

(h) Summary of determination of revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage, or operating ratio, with supporting schedules.

(i) Reconciliation of rate base and capital used to determine revenue requirements.

(j) Current chart of accounts if more detailed than the Uniform System of Accounts.

(k) Independent auditor's annual opinion report, with any written communication from auditor which indicates existence of material weakness in internal controls.

(l) The most recent FERC or FCC audit reports.

(m) The most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone).

(n) Summary of latest depreciation study with schedules by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall provide schedule identifying current and test period depreciation rates used by major plant accounts. If filed in another PSC case, refer to that case's number.

(o) List of all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with the filing. Include each software, program, or model; what each was used for; its supplier; brief description and specifications for the computer hardware and the operating system required to run the program.

(p) Prospectuses of most recent stock or bond offerings.

(q) Annual report to shareholders, or members, and statistical supplements covering the 2 most recent years from the application filing date.

(r) Monthly managerial reports providing financial results for 12 months in test period.

(s) SEC's annual report (Form 10-K) for most recent 2 years, any Form 8-Ks issued within past 2 years, and Form 10-Qs issued during the past 6 quarters updated as current information becomes available.

(t) If utility had amounts charged or allocated to it by affiliate or general or home office, or paid any monies to affiliate or general or home office during test period or during previous 3 calendar years, file:

1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each charge allocation or payment;
2. Explanation of how allocator for the test period was determined; and
3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during test period was reasonable;

(u) If gas, electric, sewage or water utility, whose annual gross revenues exceed \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from a single time period.

Section 16 (5)

- (a) Detailed income statement and balance sheet reflecting impact of all proposed adjustments.
- (b) Most recent capital construction budget containing at least period of time as proposed for any pro forma adjustment for plant additions

4. Amount contained in construction work in progress at end of test period

(d) Operating budget for each month of the period encompassing the pro forma adjustments;

(e) Number of customers to be added to the test period – end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.

Section 17 (4)

(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission.

(b) The present and proposed rates for each customer class to which the proposed rates will apply.


(c) Amount of change requested in dollar amounts and percentage change for each customer classification to which change will apply.

(d) Electric, gas, and water utilities – the amount of the average usage and the effect upon average bill for each customer class to which change will apply.

If copy of public notice was not included.

Please provide the requested information within 15 days of the date of this letter. If you need further assistance, please contact my staff at 502-782-2629.

Sincerely,

A handwritten signature in cursive script that reads "Linda Faulkner".

Linda Faulkner
Filings Division Director

LF/tw