COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

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ELECTRONIC APPLICATION OF ATMOS)	CASE NO.
ENERGY CORPORATION FOR AN)	2021-00214
ADJUSTMENT OF RATES)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO THE ATTORNEY GENERAL

The Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention (Attorney General), pursuant to 807 KAR 5:001, is to file with the Commission an electronic version of the following information. The information requested is due on January 6, 2022. The Commission directs Attorney General to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made, and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

The Attorney General shall make timely amendment to any prior response if the Attorney General obtains information that indicates the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which the Attorney General fails or refuses to furnish all or part of the requested information, the Attorney General shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, the Attorney General shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

- 1. Refer to the spreadsheet filed by Atmos Energy Corporation (Atmos) on December 3, 2021, 2021 KY Rev Reg Model - Rebuttal - Revised.xlsx, Tab J-1. Provide whether the Attorney General agrees with the inclusion of interest rate swaps and if it is acceptable for ratemaking purposes for Atmos.
- 2. Explain what impact the use of a hypothetical capital structure for ratemaking purposes for Atmos will have on Atmos's capital structure.

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- 3. Explain what impact the use of a hypothetical capital structure for ratemaking purposes for a will have on the evaluation of credit agencies for Atmos.
- 4. Refer to Mr. Baudino's response to Commission Staff's First Request for Information, Item 17. Provide an update to Table 3 and include with this update the proxy group equity ratios for years 2022 and 2024-2026.

Linda C. Bridwell, PE Executive Director

Public Service Commission

Bridgell

P.O. Box 615

Frankfort, KY 40602

DATED __DEC 17 2021

cc: Parties of Record

*Angela M Goad Assistant Attorney General Office of the Attorney General Office of Rate 700 Capitol Avenue Suite 20 Frankfort, KENTUCKY 40601-8204 *Randy Hutchinson Wilson, Hutchinson & Littlepage 611 Frederica Street Owensboro, KENTUCKY 42301

*Atmos Energy Corporation 3275 Highland Pointe Drive Owensboro, KY 42303 *Eric Wilen Atmos Energy Corporation 810 Crescent Centre Drive, Suite 600 Franklin, TN 37067

*Brannon Taylor Atmos Energy Corporation 810 Crescent Centre Drive, Suite 600 Franklin, TN 37067 *Shelly M Bass Atmos Energy Corporation 5430 LBJ Freeway 1800 Three Lincoln Centre Dallas, TEXAS 75240

*Honorable John N Hughes Attorney at Law 124 West Todd Street Frankfort, KENTUCKY 40601

*John G Horne, II Office of the Attorney General Office of Rate 700 Capitol Avenue Suite 20 Frankfort, KENTUCKY 40601-8204

*Larry Cook Assistant Attorney General Office of the Attorney General Office of Rate 700 Capitol Avenue Suite 20 Frankfort, KENTUCKY 40601-8204

*J. Michael West Office of the Attorney General Office of Rate 700 Capitol Avenue Suite 20 Frankfort, KENTUCKY 40601-8204