

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY)
CORPORATION FOR A GENERAL) Case No. 2015-00343
RATE ADJUSTMENT)

ATTORNEY GENERAL'S INITIAL REQUESTS FOR INFORMATION

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Initial Requests for Information to Atmos Energy Corporation to be answered under oath and by the date specified in the Commission's Order of Procedure, and in accord with the following instructions:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Please identify the witness (es) who will be prepared to answer questions concerning each request.

(3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for Atmos with an electronic version of these data requests, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from Counsel for the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and

caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Please provide all spreadsheets used in responses to these requests for information in excel format with all cells unlocked and functional.

(14) The Attorney General reserves the right to pose additional preliminary data requests on or before the due date specified in the Commission's procedural schedule.

Respectfully submitted,

ANDY BESHEAR
ATTORNEY GENERAL



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1. Please provide all workpapers not already provided in the filing and/or in response to the Staff discovery. Provide all electronic workpapers with formulas and links intact, including all supporting and linked workpapers.
2. Please refer to Schedule B.2 B of the Fall 2015 Rev Req Model provided in response to Staff 1-59. Please provide the actual data in the same level of detail and in the same format for each month from October 2011 through the most recent month available in live spreadsheet format.
3. Please refer to Schedule D.2.2.1 of the Fall 2015 Rev Req Model showing adjustments to revenues and expenses.
 - a. Provide the electronic workpapers supporting this schedule.
 - b. Please disaggregate each of the revenue amounts shown on this schedule into base, PGA, PRP, and other revenue components.
 - c. Please indicate whether Adj 1 also reflects a reduction in PRP revenues in the test year compared to the base year? If so, why wasn't this identified as an additional reason for the adjustment in the description?
4. Please refer to the allocation percentages shown on Exhibit GKW-1 for the 2015 fiscal year based on cost data for the twelve months ended September 30, 2014.
 - a. Please provide Exhibit GKW-1 in electronic format with all formulas intact.
 - b. Please provide an updated version of Exhibit GKW-1 using actual data for the twelve months ended September 30, 2015 in the same format. Please provide in electronic format with all formulas intact.
 - c. Please provide an updated version of Exhibit GKW-1 using actual data for the twelve months ended December 31, 2015 in the same format. Please provide in electronic format with all formulas intact.
 - d. Please provide the number of employees for each division/nonregulated affiliate shown on Exhibit GKW-1 for each month from October 2011 through the most recent month for which actual information is available and all budget/forecast months thereafter through the end of the test year. Please provide in electronic format with all formulas intact.
 - e. Please provide total operating expenses, excluding income taxes, for each division/nonregulated affiliate shown on Exhibit GKW-1 for each month from January 2011 through the most recent month for which actual information is available and all budget/forecast months thereafter through the end of the test year. Please provide in electronic format with all formulas intact.

5. Please refer to confidential electronic workpaper "Att30 – O&M for KY – Fall 2015 case updated" provided in response to Staff 1-59 and the tab entitled "Div 2 forecast."
 - a. Please provide the actual data in the same level of detail and in the same format for each month from October 2011 through the most recent month available with all formulas intact.
 - b. Please provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.
 - c. Refer further to cell row 248 of this tab showing the monthly capitalization percentages. Please identify and describe all reasons for the change in the average capitalization percentage projected for the test year compared to the base year. Provide a copy of all documents relied upon to determine or calculate the capitalization percentages and to determine or calculate the change.
 - d. Please provide the actual capitalization percentage rate for labor and related costs for each month for division 2 from October 2011 through the most recent month available in a spreadsheet with cells and formulae intact.
 - e. Refer to cell row 77 of this tab showing injuries and damages insurance reserve. Please describe the entries in April and May of the base year and explain whether or not these amounts are recurring. If they are not recurring, then please explain why they are not.
 - f. Please provide in electronic format a schedule showing the activity and balances in the injuries and damages reserve for each month from October 2011 through the most recent month available with all formulas intact, starting with the beginning balance, accruals to the reserve, charges to the reserve, and ending balance each month. For the accruals to the reserve, provide all supporting documentation as well as the account/subaccount used to record the accruals. For the charges to the reserve, provide a description of each such charge or related group of charges.
6. Please refer to electronic workpaper "Att30 – O&M for KY – Fall 2015 case_updated" provided in response to Staff 1-59 and the tab entitled "Div 12 forecast."
 - a. Please provide the actual data in the same level of detail and in the same format for each month from October 2011 through the most recent month available in spreadsheet with cells and formulae intact.

- b. provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.
7. Please refer to electronic workpaper "Att30 – O&M for KY – Fall 2015 case_updated" provided in response to Staff 1-59 and the tab entitled "Div 9 forecast."
 - a. Please provide the actual data in the same level of detail and in the same format for each month from October 2011 through the most recent month available in electronic format with all formulas intact
 - b. Please provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.
8. Please refer to electronic workpaper "Att30 – O&M for KY – Fall 2015 case_updated" provided in response to Staff 1-59 and the tab entitled "Div 91 forecast."
 - a. Please provide the actual data in the same level of detail and in the same format for each month from October 2011 through the most recent month available in electronic format with all formulas intact
 - b. Please provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.
9. Please refer to Exhibit GKW-2, which shows base year and test year allocated amounts by division and cost element and the difference in the test year compared to the base year.
 - a. Please identify and describe all reasons why the "Labor" and "Benefits" for the "Division General Office" show cost increases of 12% and 36%, respectively, while the "Employee Welfare" costs, which includes incentive compensation costs, shows a decrease of 34%.
 - b. Please refer to electronic workpaper "Att30 – O&M for KY – Fall 2015 case_updated" provided in response to Staff 1-59 supporting Exhibit GKW-2 and the tab entitled "final summary," which shows the amount of incentive

compensation in the test year compared to the base year. Please identify and describe all reasons for the change in incentive compensation expense in the test year compared to the base year for each division.

- c. Please confirm that the Company removed *all* incentive compensation expense from the test year revenue requirement, including “short-term cash incentive awards,” as shown on page 3 of the Atmos 2015 proxy statement. Please indicate if “short term cash incentive awards” are shown on Schedule F-10 and, if so, indicate which lines include these amounts and provide the amounts that are included.
10. Please provide a copy of the summary pages for all Cash Working Capital lead/lag studies submitted in other rate proceedings in other jurisdictions over the last five years and identify the states and case citations for each.
11. Please explain why the Company did not submit a lead/lag study to support the level of Cash Working Capital in this proceeding and provide authoritative citations in support of the explanation.
12. Please refer to Schedule J-1 showing the 13 month average capital structure for the base and projected test periods. Please explain all reasons for the proposed increase in the common equity ratio from 52.99% in the base year to 55.32% in the test year. Provide a copy of all documents, including studies and/or other analyses developed by the Company to support this assumption. If none, then please so state. In addition, please indicate whether, and if so, how, the Company relied on each such document in developing this assumption.
13. Please refer to the Company’s response to Staff 1-03, which provides the components of the capital structure for Atmos Energy Corporation for the last ten calendar years using ending balances and daily average balances of short term debt. Please identify and describe all reasons why the Company increased the common equity ratio to 53.3% in 2014 from 50.0% or less in prior years by issuing a significant amount of common equity. Provide a copy of all documents, including studies and/or other analyses developed by the Company to support the issuance of such a significant amount of common equity. In addition, explain why the Company did not issue long term debt in lieu of some or all of the issuance of common equity.
14. Please refer to page 9 of the Direct Testimony of Mr. Waller related to the Pipe Replacement Program (“PRP”) established in Case No. 2009-00354.
 - a. Please explain how the current PRP surcharge is accounted for in base period revenues and provide citations for the schedules in which the PRP surcharge is included as part of the filing. If the PRP surcharge revenues are not distinguished in some way in the filing, please explain why.

- b. Please refer to the billing notice provided as part of Filing Requirement 17(4) which indicates that PRP charges were included as part of present rates. Please provide a breakout of present rates which shows the PRP surcharge separately for each customer class as well as the components of the average monthly bills.
 - c. Please provide all components (all rate base components, operating expense components, and revenue components) related to the PRP surcharge revenue requirement that are included in the base year. Source each such amount to the appropriate schedule in the filing.
 - d. Please provide all components (all rate base components, operating expense components, and revenue components) related to the PRP surcharge revenue requirement that are included in the test year base revenue requirement. Source each such amount to the appropriate schedule in the filing.
 - e. Please provide an accounting of the PRP costs that are included with all other costs in the forecast test year.
15. Please refer to the confidential response attachment to Staff 1-43 (a) (9). The question asked for the most recent federal and state income tax returns. The Company responded by providing copies of the 2013 income tax returns, including all supporting schedules. Please provide copies of the 2014 federal and state income tax returns that were due to be filed by September 15, 2015, including all supporting schedules. If they have not yet been filed with the federal and/or state governments, then please provide the estimated date(s) for the filing(s) and supplement this response when they are filed.
16. Please indicate whether Atmos Energy Corporation, Inc. filed a consolidated federal tax return for all years 2008 through 2015.
17. Please identify each of the affiliates/subsidiaries of Atmos Energy Corporation, Inc. that comprise the affiliate group included in the Company's consolidated federal tax return.
18. Please provide a schedule showing the history of the taxable income and losses for AEC in total and separated into utility, nonregulated, and other for each fiscal year since 2006. Show the taxable income or loss in each fiscal year; the loss carrybacks, if any, to the year carried back; the carryforward balance at the beginning of the fiscal year, if any; and the related carryforward ADIT at the end of the fiscal year, if any. In addition, please further separate the utility amounts into the Kentucky/Mid-States division, the Kentucky division/jurisdiction, and all other utility divisions. Provide all calculations, assumptions, data, and electronic spreadsheets with formulas intact. In addition, please provide all documents, including studies and/or other analyses developed by the Company to support the calculations each year.
19. Refer to Schedule E, Computation of State & Federal Income Tax.

- a. Please confirm that by using Operating Income before Income Tax & Interest, the Company's methodology assumes full normalization for income tax expense. If the Company cannot confirm this, then provide a detailed explanation as to why this is not correct.
- b. Please disaggregate the income tax expense included in the base year and in the test year as shown on Schedule E into current income tax expense and deferred income tax expense. Provide all supporting data, assumptions, and calculations, including all electronic workpapers with formulas intact.

20. Refer to Schedule A.1 lines 6 - 8.

- a. Please confirm that the gross-up of the operating income deficiency by the gross revenue conversion factor reflects full normalization for income tax expense. If the Company cannot confirm this, then provide a detailed explanation as to why this is not correct.
- b. Please confirm that the difference between lines 8 and 6 is the income tax expense in addition to that shown on Schedule E resulting from and included in the Company's requested rate increase.
- c. Please confirm that the difference between lines 8 and 6 reflects the increase in *current* income tax expense and that there is no effect on *deferred* tax expense. If that is not correct, then please disaggregate this difference into current income tax expense and deferred income tax expense. Provide all supporting data, assumptions, and calculations, including all electronic workpapers with formulas intact.

21. Please refer to electronic workpaper "Att2 – ADIT for KY – Fall 2015" provided in response to Staff 1-59. Refer further to cell rows 105, 106 and 107 on worksheet tab "Division 002" that provide the account 190 ADIT amounts for "FD-NOL Credit Carryforward – Non Reg", "FD-NOL Credit Carryforward – Utility", and "FD-NOL Credit Carryforward – Other", respectively.

- a. Please provide a detailed description of the methodology used to disaggregate or separately determine the actual and projected NOL carryforward amounts for utility, nonregulated, and other.
- b. Please provide copies of all supporting documentation used to quantify the actual NOL carryforward amounts in fiscal years 2013, 2014, 2015, the base year, and the test year.
- c. Balances in these lines changed on a quarterly basis until the last month of actual data provided in June 2015. Please explain how those quarterly changes in the NOL carryforward amounts are determined separately for the utility and nonregulated.

- d. Please provide the actual balances for utility and nonregulated NOL carryforward amounts as of September 30, 2015 and December 31, 2015 and provide copies of all supporting documentation used to quantify the balances.

22. Refer to page 19 of 32 of the request for PLR included in Exhibit PM-1 wherein it states: “The type of ratemaking for the DTA claimed by the regulators in PLR 201418024 is not practiced (or even claimed to be practiced) by the regulators in Kentucky.”

- a. Please describe the party and the manner, and identify the forum, in which each such party would have “claimed” that the KPSC practiced the “type of ratemaking for the DTA claimed by the regulators in PLR 201418024,” for both rate base and income tax expense purposes. Provide a copy of all documentation relied on for your response.
- b. Please provide a copy of PLR 201418024.
- c. Please confirm that the “ratemaking for the DTA claimed by the regulators in PLR 201418024” is described in that PLR as follows:
 - i. Taxpayer filed a general rate case on Date A (Case). The test year used in the Case was the 12 month period ending on Date B. In establishing the income tax expense element of its cost of service, the tax benefits attributable to accelerated depreciation were normalized in accordance with Commission policy and were not flowed through to ratepayers. In establishing the rate base on which Taxpayer was to be allowed to earn a return Commission generally offsets rate base by Taxpayer’s plant based ADIT balance, using a 13-month average of the month-end balances of the relevant accounts. Taxpayer argued that the ADIT balance should be reduced by the amounts that Taxpayer calculates did not actually defer tax due to the presence of NOLCs or the AMT. Commission, in an order issued on Date C, did not use the amounts that Taxpayer calculates did not defer tax due to NOLCs or AMT but only the amount in the ADIT account. Taxpayer filed a petition for reconsideration based on the normalization implications of the order. On Date D, Commission rejected Taxpayer’s request. Taxpayer again requested reconsideration and the Commission denied that request on Date E. Commission asserts that, in setting rates it includes a provision for deferred taxes based on the entire difference between accelerated tax and regulatory depreciation, including situations in which a utility has, such as this case, an NOLC or AMT. Thus, Commission asserts that it has already recognized the effects of the NOLC in setting rates and there is no need to reduce the ADIT by the other amounts due to NOLCs or AMT.

- d. Please confirm that the “ratemaking for the DTA” in KPSC Case No. 2013-00148 is identical to that claimed by the regulator in PLR 201418024, except that the KPSC used the DTA to reduce the DTL while the regulator in PLR 201418024 did not do so. If the Company cannot confirm this, then please identify and describe all differences the Company believes exist, and in particular, all differences in the calculation of income tax expense, if any.
 - e. Please confirm that the KPSC reflected full income tax normalization in the income tax expense allowed in Case No. 2013-00148, meaning that it included the deferred income tax expense debit related to accelerated tax depreciation with no reduction for any deferred income tax expense credit related to an NOL. Cite to the Order and all other record evidence that supports your response.
 - f. Please confirm that the regulators in PLR 201418024 did *not* reduce the DTL by the DTA related to the NOL and that the PLR found this was not a violation of the normalization requirements of the IRC or Treasury Regulations.
 - g. Please identify who drafted the referenced statement in the Atmos Request for PLR.
 - h. Please provide a copy of all support and analysis relied upon for the referenced statement in the Atmos Request for PLR.
 - i. Please indicate whether Mr. McDonald believes today that the referenced statement is accurate and correct with respect to the income tax expense allowed in Case No. 2013-00148. If so, then please provide all support and analysis relied upon to reach this conclusion. In addition, please provide all support relied upon to reach the conclusion that the deferred income tax expense allowed in Case No. 2013-00148 was reduced by a credit deferred income tax expense related to an NOL. Finally, provide all schedules that demonstrate and quantify the credit deferred income tax expense related to an NOL.
23. Refer to page 19 of 32 of the request for PLR included in Exhibit PM-1 wherein it states:
“In Taxpayer’s context, if the NOLC-related DTA is not included in the calculation of rate base, then it is not “taken into account” at all.”
- a. Please identify who drafted the referenced statement in the Atmos Request for PLR.
 - b. Please provide a copy of all support and analysis relied upon for the referenced statement in the Atmos Request for PLR.
 - c. Please confirm that i) the IRS found in PLR 201418024 that there was no normalization violation where the NOLC-related DTA was not used to reduce

the DTL if the income tax expense allowed the “utility to collect amounts from ratepayers equal to income taxes that would have been due absent the NOLC and MTCC” and ii) cited and relied on the regulators’ statement that “in setting rates it includes a provision for deferred taxes based on the entire difference between accelerated tax and regulatory depreciation, including situation in which a utility has an NOLC or MTCC.” If the Company cannot confirm either statement, then please provide a detailed explanation why each statement does not accurately reflect the determination and facts as set forth in the PLR.

- d. Please confirm that the IRS determined that the “Commission has already taken the NOLC and MTCC into account in setting rates” through the deferred income tax expense allowance included in the revenue requirement. If the Company cannot confirm this statement, then please provide a detailed explanation why it does not accurately reflect the determination as set forth in the PLR.
 - e. Please indicate if Mr. McDonald believes that the KPSC “has already taken the NOLC and MTCC into account in setting rates” through the deferred income tax expense allowance included in the revenue requirement. If not, then please provide all facts that differentiate the KPSC calculation of the Company’s income tax expense allowance in Case No. 2013-00148 from the calculation of the taxpayer’s income tax expense allowance in PLR 201418024.
24. Refer to page 19 of 32 of the request for PLR included in Exhibit PM-1 wherein it states: “Under these circumstances, the Service ruled that the DTA did not have to be included in the ADIT calculation because it had already been ‘taken into account’ in computing tax expense.”
- a. Please indicate if Mr. McDonald believes that statement is accurate and correct with respect to PLR 201418024.
 - b. Please indicate if Mr. McDonald believes that statement is accurate and correct if it were to be applied to Atmos in this proceeding. If not, then provide all facts that differentiate Atmos from the utility taxpayer in PLR 201418024. Provide a copy of all support relied on for your response.
25. Refer to PLR 201436037.
- a. Please indicate if Mr. James Warren drafted and/or signed the Request for the referenced PLR.
 - b. Please indicate whether Mr. Warren relied in any way upon the Request for the referenced PLR when drafting the Request for PLR on behalf of Atmos. If so,

please describe what he relied upon and how this was reflected in the Request on behalf of Atmos.

- c. Please provide a copy of the Request for the referenced PLR and all related documentation filed with the IRS.

26. Refer to PLR 201436038.

- a. Please indicate if Mr. James Warren drafted and signed the Request for the referenced PLR.
- b. Please indicate whether Mr. Warren relied in any way upon the Request for the referenced PLR when drafting the Request for PLR on behalf of Atmos. If so, please describe what he relied upon and how this was reflected in the Request on behalf of Atmos.
- c. Please provide a copy of the Request for the referenced PLR and all related documentation filed with the IRS.

27. Please refer to page 8, lines 8-15 of Mr. Martin's Direct Testimony wherein he states that since the last rate case in 2013, "Atmos Energy has undertaken substantial investments in technology and process improvements to ensure that it provides the best and most efficient customer service possible" and how this will enable the Company "to be more productive."

- a. Please identify, describe and quantify each of the substantial investments in technology and process improvements that have occurred since the last rate case in 2013 and those that are projected and included in the test year. Provide this information for all such investments, not only those related specifically to customer service. Provide this information by project if it is available.
- b. Please provide a copy of the capital expenditure authorizations/justifications, including all economic analyses developed and reviewed by management for each of the substantial investments identified in response to part (a) of this question, by project if it is available.
- c. Identify all rate base and operating expense impacts for the base period and forecasted test period, along with all other assumptions, which reflect the impact of reductions in employees, expenses and costs related to improvements in efficiency and productivity, including, but not limited to, those investments identified and described in response to part (a) of this question. Provide the historical costs (by account number and description) before the related efficiency/productivity and compare this to the reduced costs (by account number and description), and identify the difference related to cost savings from efficiency/productivity.

28. Please provide all of Dr. Vander Weide's workpapers and supporting documentation for his Direct Testimony and exhibits. Please provide all spreadsheets with cell formulas intact.
29. Please provide all of Dr. Vander Weide's exhibits in their native spreadsheet format with cell formulas intact.
30. Please provide a copy of each article cited by Dr. Vander Weide in his Direct Testimony and Appendices.
31. Refer to page 36, lines 3 through 4 of Dr. Vander Weide Direct testimony wherein he states that he added an additional 18 basis points to his risk premium ROE estimate to allow for flotation costs. Please explain why it is appropriate to add a flotation cost adjustment to a ROE estimate based on a risk premium or on a CAPM analysis.
32. Please provide the current credit and senior secured bond ratings for Atmos Energy.
33. Please provide a copy of all bond rating agency reports, e.g., Standard and Poor's, Moody's, and Fitch, for Atmos Energy from 2013 through the present date.
34. Please provide a copy of the annual Economic Development Rate Contract Report required to be filed by March 31, 2016 in Case No. 2014-00187 when it becomes available.
35. Please provide the three class cost of service studies sponsored by witness Paul Raab in fully executable electronic format (Microsoft Excel), with all formulae and links intact.
36. Please provide all workpapers, source documents, electronic spreadsheets, etc. showing the development of each external allocator utilized in each of the Company's three class cost of service studies. In this response, please provide the sources for all data and the basis for any weightings. Please provide in hardcopy as well as in executable electronic format (Microsoft Excel) with all formulae and links intact.
37. Please provide all documentation, workpapers, and source documents utilized to develop the "design day" and the "highest simultaneous peak" demands referred to, respectively, at Page 12, Line 11 and Lines 17 and 18 of Mr. Raab's Direct Testimony. Please provide all analyses and workpapers in executable electronic format (Microsoft Excel) with all formulae and links intact.
38. Please provide the date and level (Mcf or Dth) of Atmos Kentucky's actual annual peak day throughput (demand) for each of the last ten years.
39. For each request for interruption or curtailment of interruptible customers during the last five years, please provide the date, duration, requested level of load reduction, and actual load reduction for each request.

40. Please provide all workpapers, source documents, electronic spreadsheets, etc. that supports the “results of a zero-intercept study” referred to at Page 15, Line 4 of Mr. Raab’s Direct Testimony. Please provide all analyses and workpapers in executable electronic format (Microsoft Excel) with all formulae and links intact.
41. Please provide all workpapers, source documents, electronic spreadsheets, etc. that show the “calculated load factor of the system” referred to at Page 15, Lines 8 and 9 of Mr. Raab’s Direct Testimony.
42. Please provide a detailed explanation of the approach and methodology utilized to develop the Company’s proposed class revenue distribution, or rate design for various rate blocks. In this response, please provide all workpapers and analyses supporting the Company’s proposed class revenue responsibility. Provide all analyses and workpapers in executable electronic format (Microsoft Excel) with all formulae and links intact.
43. Please provide an unredacted copy of the Company’s confidential response to PSC-1-59, Attachment 55 in executable electronic (Excel) format with all formulae and links intact.
44. Please provide a copy of all correspondence, emails, internal reports, notes, etc. concerning contract negotiations for negotiated rates for each special contract customer involved subsequent to the Commission’s Order in Case No. 2013-00148. In this response, please categorize and separate all documents by individual customer.
45. In Case No. 2013-00148, the Commission’s Order stated: “The Commission will therefore require Atmos-Ky. to internally conduct and maintain studies, analyses, reports, quantifications, etc., that demonstrate the threat of bypass by each of its special-contract customers, and that the special contracts continue to generate sufficient revenue to cover variable costs and contribute to fixed costs. This information is to be provided in Atmos-Ky.’s next base-rate case application.” (page 38)

Please identify specifically where each of these requirements are contained in the Company’s filing by individual customer or contract. If such information has not specifically been provided within the Company’s application, please provide each requirement by customer. In this response, please provide in hardcopy as well as in executable electronic (Excel) format with all formulae and links intact.

46. If not specifically provided in response to OAG-1-73 above, please provide the following:
 - a. a copy of all documents, including Commission evaluations, that provided the acceptance by the Commission of each contract for each special contract customer;
 - b. an identification of each customer by rate schedule taking discounted service that is included in the test year in this case;

- c. the actual rate(s) currently being charged for each special contract customer, as well as the applicable billing determinants;
 - d. the revenues collected from each special contract customer;
 - e. the revenues that would have been collected at full tariff rates from each special contract customer, as well as the identification of the applicable full tariff rate schedule;
 - f. the treatment of the revenue shortfall (difference between full rates and discounted rates revenues) in this case;
 - g. all records, documents, evaluations and analyses undertaken by or for the Company associated with each special contract customer that supports the necessity for a tariff rate lower than the full tariff rate;
 - h. copies of each special contract service contract;
 - i. map(s) showing the location of each special contract customer and proximity to closest transmission pipeline;
 - j. the annual throughput, revenues collected, and full tariff revenues associated with discounted services provided by the Company separated by rate schedule for each of the last three years;
 - k. list of each Atmos affiliate that provides gas supply or storage services to each special contract customer; and,
 - l. itemization and gross investment of dedicated facilities (e.g., mains, compressors, regulators, and services) used to serve each special contract customer.
47. Please provide all workpapers, source documents, electronic spreadsheets, etc. that supports the Company's verification for each of the 17 existing special contract customers "that special contract rates continue to generate sufficient revenue to cover variable costs and contribute to fixed system costs that would otherwise be borne by tariff customers" (Page 14, Lines 12 through 15 of Mr. Smith's Direct Testimony).