



Steven L. Beshear
Governor

David L. Armstrong
Chairman

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
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James Gardner
Vice-Chairman

John W. Clay
Commissioner

July 21, 2008

Mark R. Hutchinson
Wilson, Hutchinson & Poteat
611 Frederica Street
Owensboro, KY 42301

RE: Case No. 2008-00230

Please see enclosed data request from Commission Staff in the above case.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Stumbo".

Stephanie Stumbo
Executive Director

SS/rs
Enclosure



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Mark A. Martin
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

July 21, 2008

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Honorable Douglas Walther
Associate General Counsel
Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265-0205

July 21, 2008

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A handwritten signature in black ink that reads "Stephanie Stumbo".

Stephanie Stumbo
Executive Director

SS/rs
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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY CORPORATION)	
FOR AN ORDER APPROVING THE ACCOUNTING)	
TREATMENT OF COSTS AND EXPENSES INCURRED)	CASE NO.
IN CONNECTION WITH ENVIRONMENTAL REMEDIAL)	2008-00230
ACTIONS ASSOCIATED WITH A MANUFACTURED GAS)	
PLANT SITE IN OWENSBORO, KENTUCKY)	

INITIAL DATA REQUEST OF COMMISSION STAFF
TO ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos"), pursuant to 807 KAR 5:001, is to file with the Commission the original and 7 copies of the following information, with a copy to all parties of record. The information requested herein is due within 14 days from the date of this request. Responses to requests for information shall be appropriately bound, tabbed, and indexed. Each response 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 response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Atmos shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any requests to which

Atmos fails or refuses to furnish all or part of the requested information, it 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.

1. Refer to paragraph 6 of Atmos's June 20, 2008 application ("application").
 - a. Provide a copy of the Administrative Settlement Agreement and Order on Consent Action ("Agreement") entered into on January 28, 2008.
 - b. If Atmos has an estimate of its future costs of complying with the Agreement, provide a detailed list of the estimated costs.
2. Paragraph 6 of the application states that ownership of the Manufactured Gas Plant Site ("Site") was transferred to Atmos by the Fourth Street Baptist Church and that Atmos agreed to lease the Site back to the church and "make certain other improvements to the Site." Paragraph 7 refers to the costs of purchasing the Site.
 - a. Confirm whether the \$101,822 shown in Exhibit A as paid to the Regional Land Title Company is the cost of the Site. If this is not the cost, provide the amount paid for the Site and state whether that amount is included in the \$101,822.
 - b. Provide the terms of the lease, including the length and payment terms. If a separate lease agreement exists, provide a copy.

c. Provide the estimated costs and a description of the “certain other improvements” to be made to the Site and indicate in which account Atmos intends to record the costs.

d. Paragraph 8 of the application states that “any refunds or reimbursements received from any state funds, insurance companies, or other third parties will be credited to Account 186.” Explain whether Atmos is proposing to credit Account 186 for the lease payments received from Fourth Street Baptist Church.

3. Paragraph 10 immediately follows paragraph 8 in the application. Clarify whether a paragraph was omitted or whether the numbering was inadvertent.

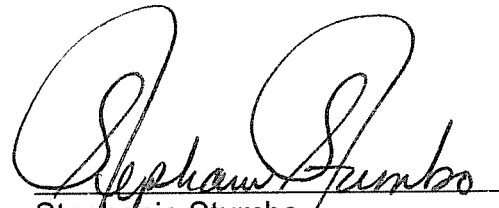
4. Paragraph 10 of the application states that Atmos is not seeking approval of any rate-making treatment of these costs and expenses at this time, while paragraph 11 states that the expenditures in question are extraordinary and non-recurring costs. Paragraph 11 also states that Atmos may not have the opportunity to recover these expenses without the Commission Order it requests. It has been the general practice of the Commission not to permit deferral and future rate recovery of non-recurring costs after they have been expensed by the utility. (See Case No. 2003-00433, June 30, 2004 Order at 42-45.) Provide a detailed explanation for why Atmos believes its extraordinary and non-recurring costs for remedial environmental actions related to the Site should be deferred for possible future rate recovery.

5. Refer to Exhibit A to the application.

a. Provide the specific account(s) – account title and account number – in which Atmos has recorded each of the itemized expenditures shown in the exhibit.

b. The \$159,417 paid the Environmental Protection Agency ("EPA"), which is more than 50 percent of the total expended to date, is listed as miscellaneous. Provide a detailed narrative description of the nature of the EPA expenditure.

6. Provide the ending dates of Atmos's most recent fiscal year and the 12-month periods used as the base period and forecasted period in its most recent general rate case.



Stephanie Stumbo
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED: July 21, 2008

cc: All Parties