

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ATMOS)	
ENERGY CORPORATION FOR AN ADJUSTMENT)	CASE NO.
OF RATES AND TARIFF MODIFICATIONS)	2017-00349

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos"), pursuant to 807 KAR 5:001 is to file with the Commission the original and six copies in paper medium and an electronic version of the following information. The information requested herein is due on or before November 29, 2017. Responses to requests for information in paper medium 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 response 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 request 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 filing a paper containing personal information, Atmos 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 Atmos's application, Filing Requirement ("FR") 16(1)(b)4, Atmos's present and proposed tariffs.

a. Confirm that the only proposed changes to Atmos's tariffs are: increases in monthly base charges and rates per Mcf for all classes; an increase in the Research & Development ("R&D") Unit Charge; and the addition of the Annual Review Mechanism ("ARM") tariff.

b. State whether the Commission's approval of Atmos's ARM tariff as proposed would cause the withdrawal of existing tariff sheets. If so, indicate which Atmos tariff sheets would no longer be necessary as a result of the implementation of the ARM tariff.

2. Refer to the Direct Testimony of Mark A. Martin ("Martin Testimony"), page 5, lines 12–14. Provide the referenced comparison of distribution charges and pass-through gas costs.

3. Refer to the Martin Testimony, page 8, lines 5–11. Provide a comparison of Atmos's average annual customer bills for 2007 through 2016, and for the most recent

12-month period, broken down by rate class and rate components (i.e., monthly base charges, Mcf rates, gas cost rates for sales customers, PRP charges, DSM charges, etc.).

4. Refer to the Martin Testimony, page 12 and Exhibit MAM-2. Provide the assumptions made in the Firm Sales (G-1) 6,300 Customer Growth Forecast, and the historical annual customer growth by rate classification that supports the forecast.

5. Refer to the Martin Testimony beginning at page 13 regarding weather normalization.

a. Explain why Atmos proposed a 20-year period as the basis for normal weather as opposed to the ten-year period it proposed in Case No. 2015-00343¹ or to some other period. The explanation should include calculations showing that a 20-year period is the most reliable in predicting future weather.

b. State whether Atmos performed an Analysis of Basis for Normal Heating Degree Days for Purpose of Weather Normalization such as was provided in Exhibit GLS-8 in Case No. 2015-00343. If so, provide the analysis.

c. Provide all data from the weather normalization analysis referenced in the Martin Testimony. To the extent the data is in Excel spreadsheet format, provide the spreadsheets with all formulas intact and unprotected and all rows and columns accessible.

d. State whether Atmos considered any periods other than the 20-year period.

e. Identify and explain any changes in weather normalization methodologies from Case No. 2015-00343 to the current case.

¹ Case No. 2015-00343, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Aug. 4, 2016).

6. Refer to the Martin Testimony, page 15, lines 4–8. The first sentence of the testimony reads, “Based on the net average annual customer growth over the past three years, I forecasted residential customer growth of 300 customers per year.”

a. Provide the average annual number of residential customers relied upon for forecasting customer growth.

b. In Case No. 2015-00343, forecasted residential customer growth was projected at 400 per year. Explain the factor(s) that changed the projected customer growth to 300 per year in the current case.

7. Refer to the Martin Testimony, page 15, lines 11–15. Provide a trend line for the past 15 years showing average annual usage per customer for the residential, commercial, and public authority classes. If possible, the information should be adjusted for normal weather.

8. Refer to the Martin Testimony, page 15, regarding late-payment fees. Provide the ratio of late-payment fees for the last three fiscal years for the commercial and public authority classes.

9. Refer to the Martin Testimony, page 18. State whether Atmos is aware that a monthly base residential charge of \$20.50 would be the second highest of any Kentucky jurisdictional natural gas utility.

10. Refer to the Martin Testimony, page 19, footnote 1. The last sentence states, “This is, indeed, what was envisioned by the staff and the commissioners”

a. State whether the staff or the commissioners of the Tennessee Public Utility Commission requested that an annual formula rate mechanism be

developed and filed, and explain the process and timeline through which Atmos's mechanism was developed and approved in Tennessee.

b. State whether Tennessee passed legislation allowing utilities to implement alternative regulatory mechanisms, and if so, provide the relevant statute(s).

11. Refer to the Martin Testimony, pages 20–22, regarding the Research & Development (“R&D”) Rider.

a. State whether Atmos is able to choose projects in which R&D funds will be invested. If so, explain the process by which projects are chosen to benefit Kentucky customers. If not, explain how Atmos chooses projects on behalf of the Atmos distribution utilities and how Kentucky customers benefit from the chosen projects.

b. Provide a list and description of Gas Technology Institute (“GTI”) projects in which Atmos is currently investing that is more current and specific than what is provided in response to Staff’s First Request, Item 57.

c. Provide the R&D rate and amount of GTI contribution of each Atmos distribution system for the last five years. If any do not contribute to GTI annually, state the reason for the lack of contribution in each of those jurisdictions.

d. State how the GTI funding level was determined for each Atmos local distribution system that contributes to GTI, and whether 100 percent of Atmos’s GTI funding is recovered from each distribution system’s customers.

12. Refer to Case No. 2015-00343, the Direct Testimony of Gary L. Smith (“Smith Testimony”), the discussion of Atmos’s evaluation of special contract rates, which begins on page 11. Provide an update to the special contract reformation process since the filing of the Smith Testimony in that proceeding.

13. Refer to the Direct Testimony of Gregory K. Waller (“Waller Testimony”), pages 5–11, regarding the proposed ARM.

a. Provide the annual cost to administer the ARM that Atmos has experienced in each jurisdiction in which such a mechanism is approved, and for comparison purposes the cost to process its most recent general base rate proceeding in each jurisdiction.

b. Refer to page 5, lines 24–26, and the table at the top of page 7. State whether Atmos intends the ARM to recover operational expenses, capital investment, or both, associated with the expansion or improvement of infrastructure to existing and/or new service areas, such as it proposed through a System Development Rider in Case Nos. 2014-00275,² 2013-00148,³ and 2012-00066.⁴

c. State whether Atmos intends the ARM to recover margins lost due to its Economic Development Rider, its Alternative Fuel Flex Provision, or negotiated rates with bypass candidates, such as it previously proposed through a Margin Loss Recovery Rider in Case Nos. 2013-00148 and 2012-00066.

d. State whether Atmos intends the proposed ARM to eliminate the need for using a Weather Normalization Adjustment during the heating season.

² Case No. 2014-00275, *Application of Atmos Energy Corporation for an Order Approving System Development Rider* (Ky. PSC Mar. 27, 2015).

³ Case No. 2013-00148, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Apr. 22, 2014).

⁴ Case No. 2012-00066, *Application of Atmos Energy Corporation for an Order Approving Economic Development Riders* (Ky. PSC Aug. 27, 2012).

e. State whether Atmos intends the proposed ARM to eliminate the need for the Lost Sales Adjustment component of its Demand-Side Management mechanism.

f. Explain how Atmos concluded that the ARM as proposed would be more efficient and cost-effective for the Commission.

g. Explain whether there are any adjustments made to the Return on Equity ("ROE") in other jurisdictions due to an ARM or similar mechanism.

14. Refer to the Waller Testimony, page 8, which states that Atmos files an ARM in Mississippi, Louisiana, Texas, and Tennessee.

a. Explain whether Mississippi, Louisiana, and Texas have state statutes or regulations that permit alternative rate filings in lieu of a general rate case, and provide a citation to the statutes or regulations.

b. Provide a schedule of rates proposed by Atmos through the ARM and the rates approved by the Mississippi, Louisiana, Texas, and Tennessee public utility commissions using the ARM for the past seven calendar years. If a state public utility commission authorized Atmos to adjust rates through the ARM less than seven years ago, provide the schedule beginning with the first ARM filed in that state through the most current ARM filing.

15. Provide the statutory basis that supports Atmos's request to implement an ARM in Kentucky in lieu of filing general rate cases.

16. Refer to the Waller Testimony, page 12, regarding the forecasted test period gross plant.

a. Explain how Atmos determined the 12 percent growth rate for monthly plant additions as described in lines 21 through 22 of the testimony.

b. For the three most recent historical fiscal years, 2015, 2016, and 2017, provide side-by-side monthly comparisons of budgeted additions to gross plant and actual additions to gross plant.

c. For the available months of fiscal year 2018, provide a side-by-side monthly comparison of budgeted and actual additions to gross plant. Consider this a continuing request to be updated monthly.

d. The forecasted test year in Atmos's most recent general rate case, Case No. 2015-00343, was the 12 months ended February 29, 2016. The 13-month average of total utility plant included in the net investment rate base proposed by Atmos in that proceeding was \$387,713,000. Provide Atmos's actual 13-month average of total utility plant for that period. Include the actual monthly amounts and the calculation of the 13-month average balance in the response.

17. Refer to the Waller Testimony, beginning at page 13, concerning the development of the test-year capital investment projection of \$63.15 million. Page 14, line 9, states that the fiscal year 2018 direct capital budget for Kentucky is \$77.02 million, while lines 13–15 of page 14 indicate that, for the months of the test year that are beyond the period of the fiscal year 2018 budget, the budgeted amounts were derived by adding 12 percent to the amount in the corresponding month's budget in fiscal year 2018.

a. Recognizing that the test-year capital investment projection is made up of three components as discussed on page 13, lines 4–9, explain why the fiscal year 2018 amount exceeds the test year amount by 22 percent.

b. The last six months of the test year are beyond the period of the fiscal year 2018 budget. Explain why the Commission should rely upon an across-the-board 12 percent add-on to the budgeted amounts for the corresponding calendar months contained in fiscal year 2018.

18. Refer to the Waller Testimony, page 14, lines 18–26, and to Atmos’s most recent Pipe Replacement Program (“PRP”) rider rate proceeding, Case No. 2017-00308.⁵

a. Provide for the record in this proceeding a comparison of Atmos’s original PRP investment as approved in Case No. 2009-00354⁶ with actual annual experience with the PRP. The comparison should include the actual realized cost of projects, the factors causing unanticipated additions to the original program, and the reasons for the initial underestimation of cost upon which the Commission relied in approving the PRP over a period of 15 years.

b. Provide for the record in this proceeding an update to the Direct Testimony of Earnest B. Napier from Case No. 2009-00354 with regard to the replacement of remaining bare steel mains and appurtenances, and the anticipated cost per year for the remainder of the 15-year period.

c. Provide a discussion of how Atmos prioritizes annual replacements through the PRP.

d. Provide the number of leaks on Atmos’s Kentucky system for each year since it began replacing pipe using the PRP.

⁵ Case No. 2017-00308, *Electronic Application of Atmos Energy Corporation for PRP Rider Rates* (Ky. PSC Oct. 27, 2017).

⁶ Case No. 2009-00354, *Application of Atmos Energy Corporation for an Adjustment of Rates* (Ky. PSC May 28, 2010).

e. Refer to Case No. 2017-00308, Atmos's September 26, 2017 response to Commission Staff's Informal Conference Memorandum Data Request, Item 1, and its response to the Attorney General's Second Request for Information, Item 1, which collectively show expected PRP rates through 2025 assuming no rate case activity. Provide a discussion of any safety issues that are likely to arise if Atmos's pipeline replacements and resulting cost recovery were to be extended over a longer period in order to alleviate the impact of higher-than-anticipated cost on its customers.

19. Refer to the Waller Testimony, page 15, lines 1–6. State whether excess-flow devices and mapping costs were included for cost recovery in the PRP.

20. Refer to the Waller Testimony, page 17, line 7. Provide the Division general office budget for the forecasted test period and the amount allocated to Kentucky.

21. Refer to the Waller Testimony, page 19, regarding rate case expenses.

a. Explain whether, as proposed in Case No. 2015-00343, Atmos has amortized its rate case expense for that case over a two-year period. Include in the response the last month of the amortization period and, if applicable, the amount of the amortization expense included in the test period.

b. Explain the reason Atmos is requesting a two-year amortization period.

22. Refer to the Waller Testimony, page 20, regarding accumulated deferred income taxes ("ADIT").

a. State whether Atmos used bonus depreciation for federal income tax purposes for fiscal year 2017.

b. State whether Atmos intends to use bonus depreciation for federal income tax purposes for fiscal years 2018 and 2019.

c. State whether bonus depreciation was used in computing Atmos's rate base and revenue requirements for the base period and test period in this case.

d. If the response to part c. of this request is negative, provide updates to Atmos's rate base and revenue requirement calculations that reflect the effects of bonus depreciation on ADIT for the base period and test period.

23. Refer to the Waller Testimony, page 25, regarding Atmos's operations and maintenance ("O&M") expense monitoring and control process.

a. In the two most recent fiscal years listed in the table, the actual O&M expense exceeded the budgeted amount by approximately 5 percent each year. Identify and explain the factors that caused this scenario.

b. Explain the impact of Atmos's PRP on O&M expenses, given that one of the objectives of the PRP was a reduction in future O&M expenses.

c. State whether Atmos has made any adjustments in this proceeding to recognize any cost savings related to the PRP in O&M expenses.

24. Refer to the Waller Testimony, page 28, regarding O&M expenses related to labor and benefits expenses. Also refer to Atmos's response to Staff's First Request, Item 65.

a. Provide the jurisdictional employee medical insurance adjustment assuming the following: Total Healthcare/Medical Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium. Continue to assume that the employee would pay 21 percent of the total cost for single coverage and

33 percent of the total cost for all other types of coverage, compared to the amount of healthcare/medical insurance expense incurred the test year.

b. Provide the jurisdictional dental insurance adjustment in the test year assuming employees would pay 60 percent of the total cost of coverage. Calculate the amount as follows: Total Dental Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium.

c. Provide a schedule that identifies the jurisdictional cost for providing long-term disability insurance.

d. Provide a schedule that identifies the costs for providing group life insurance coverage for coverage over \$50,000.

e. For employees participating in a defined benefit plan, provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401(k) retirement savings account.

f. Provide the information requested in above Items a. through e. that are passed through to Kentucky by the Division's General Services, Shared Services, and other affiliated companies.

25. Refer to the Waller Testimony, page 29, regarding the forecasted test-period O&M adjustment. State whether Atmos utilized any outside sources to determine cost increases or inflation indices. If so, provide the relevant sources and explain how the information was incorporated into the test-year results.

26. Refer to the Waller Testimony, beginning at page 30, regarding the amount of the Division's General Office and Shared Services allocated to Kentucky.

a. Further explain why the O&M allocation from the Division's General Office increased by \$938,022, or more than 20 percent, from the base period to the test period

b. Provide a breakdown by account for 2014, 2015, 2016, the base period, the forecasted test period, and the two fiscal years after the test year for the Division's General Office and Shared Services O&M allocated to Kentucky.

c. With reference to the test-year level of expenses proposed by Atmos, provide the following as it relates to salaries either directly assigned or allocated to Kentucky by the Division's General Office, Shared Services, or other affiliated company.

1) By the Division's General Office, Shared Services, or other affiliated company department, the total salary amount, along with the number of hours associated with the salary cost.

2) By any other Atmos affiliate, provide the name of the subsidiary and the department, along with the total salary and the number of hours associated with the salary.

d. Provide the number of Division's General Office and Shared Services employees from September 2012 through September 2017.

27. Refer to the Waller Testimony, pages 34–35, regarding taxes other than income taxes for the base and test periods.

a. Explain the basis for the 36 percent increase in this category of expense.

b. Provide a breakdown by account for fiscal years 2014, 2015, 2016, and the two fiscal years after the test year for taxes other than income taxes in Excel format with all formulas intact and unprotected and all rows and columns fully accessible.

c. Provide the two most recent years' Public Service Commission Assessment as determined by the Kentucky Department of Revenue.

28. Refer to the Waller Testimony, Exhibit GKW-3.

a. Provide details of the ARM mechanisms, including related statutes and/or tariffs, in all Atmos jurisdictions which use them, along with a narrative discussion concerning each one and a comparison of each mechanism to the others. Particular attention should be given to any consumer protection components of the mechanisms which were required by legislation or by the regulatory commission.

b. Provide the annual approved ROE in each jurisdiction in which Atmos uses an ARM for the years such a mechanism has been in place.

c. For each jurisdiction other than Kentucky in which Atmos does not operate using an ARM, state whether Atmos has proposed an ARM. If so, provide details concerning the proposal(s) and the decision(s) of the regulatory commission(s) in not approving the proposal(s). If Atmos has not proposed an ARM in any jurisdiction(s), explain why.

29. Refer to the Direct Testimony of Laura K. Gillham, page 12, regarding internal controls.

a. Identify and explain the five internal control deficiencies identified in fiscal year 2016.

b. Identify and explain the internal control deficiencies identified in Case No. 2015-00343.

c. Identify and explain what impacts, if any, these deficiencies had on Kentucky operations.

30. Refer to the Direct Testimony of Paul H. Raab ("Raab Testimony"). Explain any differences in methodology between the cost-of-service studies ("COSS") filed in this case as compared to the COSSs filed in Case No. 2015-00343.

31. Refer to the Raab Testimony, page 15. For its customer/demand COSS, Atmos classified distribution mains and related facilities approximately 33 percent to customer and 67 percent to demand using the results of a minimum system study.

a. Provide a copy of the minimum system study.

b. In Case No. 2015-00343, Atmos classified distribution mains approximately 50 percent to customer and 50 percent to demand.⁷ Explain why Atmos used different classification factors in the current case, and explain the relative benefits of doing so.

32. Refer to the Direct Testimony of Joe T. Christian, beginning at page 8, regarding cash working capital and the lead-lag analysis.

a. Provide a summary of the results of the lead-lag analysis versus the 1/8 formula for computing cash working capital for the test period.

b. Refer to page 10. Provide whether the results of the lead-lag analysis were ultimately used to develop cash working capital in Tennessee, Colorado, and Virginia.

⁷ Case No. 2015-00343, Direct Testimony of Paul H. Raab, pages 14–15.

c. Also refer to page 16. State whether any of the states listed on page 10, line 4 exclude depreciation or ROE from the cash working capital computation.

d. State whether any of the states have statutory or regulatory provisions regarding the computation of cash working capital. If so, provide the relevant provisions.

e. Explain why non-cash items should be included in cash working capital.

33. Refer to the Application, Volume 7, Schedules B.1 and E. Confirm that the Net Operating Loss Carryforward is included in the rate base used to calculate the interest deduction used in the calculation of state and federal income tax expense for both the base period and test period.

34. Refer to the Application, Volume 7, Schedules C.1 and D.1.

a. Explain why total operating revenue for the base period differs in these two schedules.

b. Refer also to Schedule C.2, line 1. Explain why the adjustment to base-year operating revenue does not match the adjustment provided in the referenced Schedule D.1.

c. Refer also to Schedule C-2.1 B, lines 4, 7, 8, and 10, and Schedule D-2.1, line 23. Explain whether unbilled revenues are included in the base period.

35. Refer to the Application, Volume 7, Schedules C.2, line 13, and D.1, lines 118 and 122. Explain whether Schedule C.2, line 13 should match Schedule D.1, line 118 or line 122 for the base period.

36. Refer to the Application, Volume 7, Schedules J-2 B and J-2 F. Explain whether Commitment Fees vary proportionally to the amount of short-term debt outstanding.

37. Provide any necessary corrections to any affected exhibits in Excel spreadsheet format with formulas intact and unprotected and all rows and columns fully accessible.

38. Refer to the KY_Revenue__Billing_Unit_Forecast_TYE_3.31.2019.xlsx Excel file. Tab Test Year Revenue Proposed, cell P50, lists the revenue increase as \$10,441,534, while Tab Rate Design, cell N49, lists the revenue increase as \$10,416,024. Explain the \$25,510 difference and state which is more correct for ratemaking purposes.

39. Refer to the Direct Testimony of James H. Vander Weide, Ph.D. (“Vander Weide Testimony”), page 16, lines 3–5.

a. Describe the specific level of Atmos Energy's financial leverage in comparison to other natural gas distribution companies.

b. Explain whether Atmos Energy's level of financial leverage should add to the utility stock risk.

40. Refer to the Vander Weide Testimony, page 20, lines 8–12. Provide the annual Discounted Cash Flow (“DCF”) model.

41. Refer to the Vander Weide Testimony, page 21, lines 12–13.

a. State why information from Value Line Investment Survey (“Value Line”) was not used in estimating future earnings growth for the comparable group of natural gas utilities in Exhibit JWV-1, Schedule 1.

b. Provide the most current Value Line projections of earnings growth for the proxy group.

c. Provide the individual I/B/E/S growth projections for each proxy company listed.

42. Refer to the Vander Weide Testimony, pages 25–26.

a. Provide a discussion of the nine companies other than Atmos Energy in the proxy group of natural gas distribution companies, and identify those which are comparable to Atmos in terms of being exclusively or primarily engaged in the distribution and sale of natural gas.

b. State whether South Jersey Industries should be eliminated from the proxy group based on its pending acquisitions of Elizabethtown Gas and Elkton Gas. If so, provide any necessary revisions to the recommendations and analyses. If not, explain why.

43. Refer to the Vander Weide Testimony, page 29.

a. Provide the current interest rates on A-rated Utility bonds.

b. Explain why A-rated Utility bonds were chosen for the risk premium analysis as opposed to some other kind of bonds, such as long-term Treasury bonds.

44. Refer to the Vander Weide Testimony, page 31, lines 7–8. Interest rate projections of higher rates have proven to be incorrect, and inflation has been holding steady. Explain why using a forecasted interest rate in the analysis is superior to using the current rate.

45. Refer to the Vander Weide Testimony, page 30, lines 3–6. Provide the Ex Ante Risk Premium estimated ROE using the current yield on A-rated utility bonds.

46. Refer to the Vander Weide Testimony, page 34, lines 5–14. Provide the Ex Post Risk Premium estimated ROE using the current yield on A-rated utility bonds.

47. Provide the current published yield on 20-year Treasury Bonds.

48. Refer to the Vander Weide Testimony, Exhibit JVW-1, Schedule 1.

a. Provide a revised Schedule 1 in the same format with and without flotation costs.

b. Provide the market weights used to calculate the Market-weighted Averages in both schedules, and show how they were calculated.

c. For all companies in the proxy group of gas utilities, provide the following:

1) The most current earned ROE for the gas utility or its subsidiary.

2) The most current awarded ROE for each gas utility or its subsidiary and the date of the award.

49. Provide the most current earned ROE and the most recently awarded ROE with the date of the award for all of Atmos's distribution utilities

50. Refer to the Vander Weide Testimony, Exhibit JVW-1, Schedule 6.

a. Provide a revised Schedule 6 in the same format with and without flotation costs.

b. Provide a revised Schedule 6 in the same format, using the current published 20-year Treasury Bond as the risk-free rate and with and without flotation costs.

51. Refer to the Vander Weide Testimony, Exhibit JVW-1, Schedule 9.

a. Provide a revised Schedule 9 in the same format, using the current published 20-year Treasury Bond as the risk-free rate.

b. Provide a revised Schedule 9 in the same format, removing the market adjustment to the DCF S&P 500.



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