

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ATMOS)	
ENERGY CORPORATION TO ESTABLISH PRP)	CASE NO.
RIDER RATES FOR THE TWELVE MONTH)	2022-00222
PERIOD BEGINNING OCTOBER 1, 2022)	

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

Atmos Energy Corporation (Atmos), 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 October 14, 2022, along with responses to Commission Staff's Second Request for Information to Atmos Energy Corporation.¹ The Commission directs Atmos to the Commission's July 22, 2021 Order in Case No. 2020-00085² 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

¹ Commission Staff's Second Request for Information to Atmos Energy Corporation (Ky. PSC Sept. 29, 2022).

² 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).

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 Atmos 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 Atmos fails or refuses to furnish all or part of the requested information, Atmos 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, 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 the Excel spreadsheets titled "2021 KY Rev Req Model - Rebuttal - Revised.xlsx" and "2021 KY ADIT Actuals and 2022 updated projection.xlsx" filed with the Corrected Rebuttal Testimony of Joe Christian and as a supplement to Atmos's response to Commission Staff's First Request for Information, Item 55, in Case No. 2021-00214.³ Confirm that the actual projected, jurisdictional change in accumulated deferred

³ Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates* (filed Dec. 3, 2021), Rebuttal Testimony of Joe T. Christian, 2021 KY Rev Req Model - Rebuttal -

income taxes (ADIT), excluding forecasted changes in net operating loss carryforwards (NOLC), during the test year ending on December 31, 2022, based on the values reflected in those spreadsheets, was (\$8,575,843), as shown in the spreadsheet attached as an Appendix hereto. If this cannot be confirmed, explain each basis why it cannot be confirmed.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED SEP 30 2022

cc: Parties of Record

Revised.xlsx; and (filed Nov. 23, 2021), Atmos's supplemental response to Commission Staff's First Request for Information, Item 55, 2021 KY ADIT Actuals and 2022 updated projection.xlsx

APPENDIX

APPENDIX TO COMMISSION STAFF'S SUPPLEMENT TO THE SECOND
REQUEST FOR INFORMATION TO ATMOS ENERGY CORPORATION IN
CASE NO. 2022-00222 DATED SEP 30 2022

ONE PAGE TO FOLLOW

Line No.	Month	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
2	Pro Ration Factor*		0.957534247	0.880821918	0.795890411	0.71369863	0.628767123	0.546575342	0.461643836	0.376712329	0.294520548	0.209589041	0.12739726	0.04246575
4	Div 09 Accumulated Deferred Income Taxes**	\$ (98,380,827)	\$ (99,194,904)	\$ (99,911,823)	\$ (100,537,203)	\$ (101,097,894)	\$ (101,598,664)	\$ (102,023,434)	\$ (102,368,963)	\$ (102,633,518)	\$ (102,836,781)	\$ (102,943,952)	\$ (103,008,904)	\$ (103,032,52)
5	Div 09 Prorated Monthly Change	\$ (814,078)	\$ (716,919)	\$ (625,380)	\$ (560,690)	\$ (500,771)	\$ (424,769)	\$ (345,529)	\$ (264,555)	\$ (203,263)	\$ (107,171)	\$ (64,952)	\$ (23,611)	
6	Div 09 Actual Forecasted Monthly Change (Line 5/Line 2)	\$ (850,181)	\$ (813,920)	\$ (785,762)	\$ (785,612)	\$ (796,433)	\$ (777,147)	\$ (748,476)	\$ (702,273)	\$ (690,150)	\$ (511,337)	\$ (509,836)	\$ (556,17)	
8	Div 02 Accumulated Deferred Income Taxes**	\$ 527,763,777	\$ 527,867,852	\$ 527,966,340	\$ 528,042,905	\$ 527,991,770	\$ 527,960,107	\$ 527,930,688	\$ 527,922,344	\$ 527,919,725	\$ 527,913,618	\$ 527,615,692	\$ 527,614,774	\$ 527,533,631
9	Div 02 Prorated Monthly Change	\$ 104,075	\$ 98,488	\$ 76,565	\$ (51,135)	\$ (31,663)	\$ (29,419)	\$ (8,343)	\$ (2,619)	\$ (6,107)	\$ (297,926)	\$ (918)	\$ (81,131)	
10	Div 02 Actual Forecasted Monthly Change (Line 9/Line 2)	\$ 108,691	\$ 111,814	\$ 96,200	\$ (71,648)	\$ (50,358)	\$ (53,825)	\$ (18,073)	\$ (6,953)	\$ (20,737)	\$ (1,421,476)	\$ (7,207)	\$ (1,910,681)	
12	Div 12 Accumulated Deferred Income Taxes**	\$ (13,755,197)	\$ (13,577,025)	\$ (13,432,498)	\$ (13,283,448)	\$ (13,152,167)	\$ (13,036,407)	\$ (12,935,668)	\$ (12,850,501)	\$ (12,780,928)	\$ (12,726,560)	\$ (12,690,069)	\$ (12,664,868)	\$ (12,663,391)
13	Div 12 Prorated Monthly Change	\$ 178,172	\$ 144,526	\$ 149,050	\$ 131,281	\$ 115,761	\$ 100,739	\$ 85,167	\$ 69,573	\$ 54,367	\$ 36,491	\$ 25,201	\$ 1,461	
14	Div 12 Actual Forecasted Monthly Change (Line 13/Line 2)	\$ 186,074	\$ 164,081	\$ 187,275	\$ 183,944	\$ 184,107	\$ 184,309	\$ 184,486	\$ 184,686	\$ 184,596	\$ 174,110	\$ 197,813	\$ 34,581	
16	Div 91 Accumulated Deferred Income Taxes**	\$ (4,303,968)	\$ (4,303,961)	\$ (4,303,975)	\$ (4,304,413)	\$ (4,304,223)	\$ (4,304,262)	\$ (4,304,297)	\$ (4,304,326)	\$ (4,304,349)	\$ (4,304,368)	\$ (4,304,599)	\$ (4,304,588)	\$ (4,304,62)
17	Div 91 Prorated Monthly Change	\$ 7	\$ (14)	\$ (437)	\$ 190	\$ (40)	\$ (34)	\$ (29)	\$ (24)	\$ (19)	\$ (231)	\$ 11	\$ (31)	
18	Div 91 Actual Forecasted Monthly Change (Line 17/Line 2)	\$ 8	\$ (16)	\$ (550)	\$ 266	\$ (63)	\$ (63)	\$ (63)	\$ (63)	\$ (63)	\$ (1,102)	\$ 85	\$ (92)	
20	Div 09 Forecasted Annual Change (Sum Line 6)	\$ (8,527,302)												
21	Jurisdictional Allocation Percentage***	100%												
22	Div 09 Forecasted Annual Jurisdiction Change	\$ (8,527,302)												
24	Div 02 Forecasted Annual Change (Sum Line 10)	\$ (3,244,251)												
25	Div 02 Jurisdictional Allocation Percentage***	4.97%												
26	Div 02 Forecasted Annual Jurisdiction Change	\$ (161,239)												
28	Div 12 Forecasted Annual Change (Sum Line 14)	\$ 2,050,068												
29	Div 12 Jurisdictional Allocation Percentage***	5.56%												
30	Div 12 Forecasted Annual Jurisdiction Change	\$ 113,984												
32	Div 91 Forecasted Annual Change (Sum Line 18)	\$ (2,549)												
33	Div 91 Jurisdictional Allocation Percentage***	50.42%												
34	Div 91 Forecasted Annual Jurisdiction Change	\$ (1,285)												
36	Total Forecasted Annual Jurisdictional Change	\$ (8,575,843)												

Data Sources
* Tab "KY ADIT" in 2021 KY ADIT Actuals and 2022 updated projection.xlsx
** Tab "WB B.5 F" in 2021 KY Rev Req Model - Rebuttal - Revised.xlsx
*** Tab "B.5 F" in 2021 KY Rev Req Model - Rebuttal - Revised.xlsx

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