

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC JOINT APPLICATION OF ATMOS )	
ENERGY CORPORATION AND MILLENNIUM )	
ENERGY, INC. FOR APPROVAL OF THE )	CASE NO.
TRANSFER OF OWNERSHIP AND CONTROL OF )	2026-00061
MILLENNIUM ENERGY, INC. )	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION  
TO ATMOS ENERGY CORPORATION, INC.

Atmos Energy Corporation, Inc. (Atmos), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on April 27, 2026. The Commission directs Atmos to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> 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

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<sup>1</sup> 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.

Atmos shall make timely amendment to any prior response if Atmos obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete 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 and scanned 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 Direct Testimony of Mark A. Martin (Martin Direct Testimony), page 4, line 1, which states that Atmos reviewed the Millennium system. Explain whether any material non-routine maintenance or safety needs were identified during the review or are otherwise known that will require capital expenditures within the first 24 months of ownership.

2. Refer to Martin Direct Testimony, page 6, line 14, which states customers will move to the appropriate Atmos tariff.

3. Provide the average changes in the monthly bill amount for each rate class of Millennium customers once they transition to Atmos's rates, including riders and surcharges.

a. Explain whether Millennium customers will be immediately subject to Atmos's existing surcharges or riders.

4. Refer to the Martin Direct Testimony, page 4, lines 4–5.

a. Provide the net book value of Millennium's assets that were included in the proposed transaction.

b. Provide the amount that Atmos anticipates to recover related to the proposed transaction from its ratepayers in its next base rate proceeding.

c. If Atmos anticipates recovery of any amount that exceeds the net book value of Millennium's assets that were included in the proposed transaction, provide an explanation for why Atmos should be permitted to recover any excess of Millennium's net book value in its next base rate proceeding.

5. Refer to the Application, Schedule 4(n) Assignment Consents. Explain when Atmos will provide the final, executed version of Schedule 4(n) to the Commission.

6. Refer to Exhibit 5, page 2, Section 1. Purchase and Sale, subpart (b), excludes all employees from the transfer. Provide the number of Millennium employees and explain how Atmos plans to ensure that it has the technical and managerial knowledge specific to operating the Simpson County route if no Millennium personnel are being retained.

7. Refer to Exhibit 5, page 2, Section 1. Purchase and Sale, subpart (c) states that Atmos assumes liabilities relating to periods on and after the Effective Time of January 1, 2026. However, the application was filed in March 2026. Describe how operational liabilities and revenues will be handled for the interim period between January 1, 2026 and the final Commission decision. Provide documentation to support the description.

8. Describe any system improvement project needs that Atmos has identified with the current system under Millennium. If any system improvement projects have been identified, explain each project that Atmos plans to undertake after assuming control of Millennium's current service territory.

9. Provide copies of any filings or applications regarding proposed transfer/merger that have been filed with any additional regulatory agency on behalf of Atmos.

10. Provide the proposed accounting journal entries that will be recorded on Atmos's books to reflect the proposed transfer/merger using estimated dollar amounts if actual amounts are not known at this time.

11. Provide copies of all reports submitted by rating agencies and financial advisors to Atmos related to the proposed transfer of indirect control of Millennium.

12. Provide copies of any documents authorizing the transfer that were issued by a governing body of Atmos.

13. Refer to Martin Direct Testimony, page 6, lines 13–14. Provide a side-by-side calculation showing the current Millennium monthly bill for a residential customer

using Mcf compared to an Atmos bill for the same usage, specifically identifying each surcharge and rider that will be newly applied.

14. Refer to the Application, generally.

a. Explain how the Correction Factor (CF) within the GCA formula will be calculated for the first billing cycle post-closing to ensure Millennium customers are not subsidizing or being subsidized by the existing Atmos customer base.

b. Explain the approach that will be used to calculate surcharges like the Annual Review Mechanism (ARM) or Pipeline Replacement Program (PRP).

c. State whether the existing formulaic surcharges will be applied to the 95 Millennium accounts immediately upon closing.

  
Linda C. Bridwell, PE  
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DATED APR 13 2026  
cc: Parties of Record

Case No. 2026-00061

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