COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ATMOS ENERGY CORPORATION TO EXTEND ITS GAS COST ADJUSTMENT PERFORMANCE BASED RATEMAKING MECHANISM	))))	CASE NO. 2026-00224

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

Atmos Energy Corporation (Atmos Energy), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on November 25, 2026. The Commission directs Atmos Energy to the Commission's July 22, 2021 Order in Case No. 2020-00085[1] 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

[1] 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 Energy shall make timely amendment to any prior response if Atmos Energy 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 Energy fails or refuses to furnish all or part of the requested information, Atmos Energy 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 Energy 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 Kentucky's response to Commission Staff's First Request for Information (Staff's First Request), Item 1. Provide a detailed Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible showing for each month in which the actual cost of natural gas purchased by Atmos Kentucky was below the established benchmark price. For each month, provide: (1) the established benchmark price; (2) the actual price paid for natural gas; (3) the amount of actual gas

costs that were below the established benchmark; (4) the amount of savings allocated to customers and Atmos Kentucky; and (5) the annual summary of savings allocated to customers and Atmos Kentucky.

2. Refer to Atmos Kentucky's response to Staff's First Request, Item 4.

a. Provide documentation supporting the claim that the Henry Hub natural gas prices fluctuated from $1.24 to $23.605 for the previous four-year period.

b. Additionally, identify the unit of measurement used and the period in which these prices were effective.

3. Refer to Atmos Kentucky's response to Staff's First Request, Item 4.

a. Explain how the use of a segmented contract makes Atmos Kentucky rely on non-traditional receipt points with less liquidity and greater price risk.

b. Explain what is meant by non-traditional receipt points and how it correlates to less liquidity and more price risk.

4. When Atmos is purchasing natural gas for its Kentucky and other state Divisions, explain whether better gas prices are available if Atmos negotiates for larger quantities to serve more than just the Kentucky division or is gas purchased for each division individually.

5. Refer to Atmos Kentucky's response to Staff's First Request, Item 7. Provide the findings from other state jurisdictions supporting the conclusions that PBR mechanisms reduce gas costs for customers of LDCs.

Justin McNeil RP

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DATED NOV 13 2026

cc: Parties of Record

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