

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter of:

ELECTRONIC APPLICATION OF ATMOS )  
ENERGY CORPORATION FOR AN ) Case No.  
ADJUSTMENT OF RATES ) 2018-00281

**ATTORNEY GENERAL’S POST-HEARING DATA REQUESTS**

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Post-Hearing Data Requests to Atmos Energy Corp. [hereinafter “Atmos” or “the Company”] to be answered by the date specified in the Commission’s Order of Procedure, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for Atmos with an electronic version of these questions, upon request.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or 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.

(6) If you believe any request appears confusing, request clarification directly from Counsel for the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify the Office of the Attorney General as soon as possible.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or

otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, state: the identity of the person by whom it was destroyed or

transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

ANDY BESHEAR  
ATTORNEY GENERAL



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**Certificate of Service and Filing**

Counsel certifies that the foregoing is a true and accurate copy of the same document being filed in paper medium with the Commission within two business days; that the electronic filing has been transmitted to the Commission on April 5, 2019; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 5<sup>th</sup> day of April, 2019.

A handwritten signature in blue ink, appearing to be the initials 'ME', is placed on a light blue rectangular background.

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Assistant Attorney General

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Electronic Application Of Atmos Energy Corp. for  
an Adjustment of Rates  
Case No. 2018-00281  
Attorney General's Post-Hearing Data Requests

1. Video Transcript Evidence (“VTE”), April 2 at 10:45:50—10:46:10. Provide the portion of Mark Martin’s salary that is considered above the line, or the portion paid for by the ratepayers.
2. VTE, April 2 at 1:32:13—1:35:54. Refer to the workpaper KY\_Plant\_Data-2018\_case.xlsx, filed on February 15, 2019 by the Company. Refer further to the Capital Spending tab of the spreadsheet. The monthly budgeted amounts listed for Fiscal Year 2018 for each of the Divisions listed (002, 012, 091, 009), are identical to the amounts identified as forecasted for the first six months of Fiscal Year 2019 for those same Divisions.
  - a. With this, explain whether Atmos has indeed identified specific capital projects for the last six months of the Fully Forecasted Test Year, ending March 31, 2020 or whether these numbers are simply placeholders until actual projects have been identified.
3. VTE, April 3 at 10:09:09—10:10:10. For the companies used in Dr. Vander Weide’s proxy group, and using the information readily available in each of those companies’ relevant SEC filings, provide the calculated debt to common equity ratios of each entity, including short-term debt.
4. VTE, April 2 at 3:38:23—3:40:16. Provide the calculation of the amount of AFUDC in the Company’s net plant balance, since it first began recording the same.
5. VTE, April 2 at 3:53:44—3:54:45. Provide information on pipe replacement/capital programs analogous to the “PRP Spending,” “Non-PRP Spending,” and “Forecast Total Direct Investment” in other Atmos jurisdictions, including the name of each program, the historic spending in each program from 2015–2018, projected spending from 2019–2022, and historic and projected customer counts for each of Atmos’ other jurisdictions.
6. VTE, April 2 at 4:23:08—4:23:54. Identify where in the final orders from Atmos’ prior rate cases that expenses for Supplemental Executive Retirement Plan (“SERP”) were explicitly approved by the Kentucky Public Service Commission.
7. Provide the total amount of SERP expense allocated to the Atmos Energy Corporation Kentucky Division, and for which Kentucky ratepayers are responsible for paying, for the test period.