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April 12, 2019

Gwen Pinson
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2018-00281

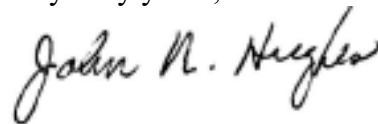
Dear Ms. Pinson:

Atmos Energy Corporation submits its completed responses to the Commission's Post Hearing Data Requests and responses to the Attorney General's Post Hearing Data Requests. Responses to the remaining items will be submitted on or before April 23.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

If you have any questions about this matter, please contact me.

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson
Wilson, Hutchinson and Littlepage
611 Frederica St.
Owensboro, KY 42301
270 926 5011
randy@whplawfirm.com

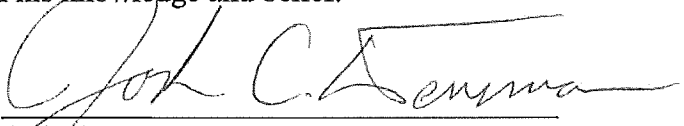
Attorneys for Atmos Energy
Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Josh C. Densman, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first post-hearing request for information are true and correct to the best of his knowledge and belief.



Josh C. Densman

STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Josh C. Densman on this the 11th day of April, 2019.



Notary Public

My Commission Expires: March 3, 2020




COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT


The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first post-hearing request for information are true and correct to the best of his knowledge and belief.



Gregory K. Waller

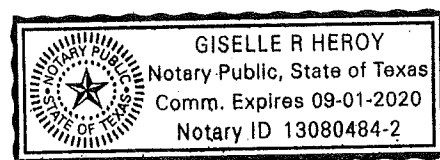
STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 11th day of April, 2019.



Notary Public

My Commission Expires: 9/1/2020



Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
AG Post-Hearing DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

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.

RESPONSE:

All of Mark Martin's salary is considered above the line. The Company's management of both internal and external lobbying activities are handled by the corporate Governmental and Public Affairs department located in Dallas, Texas. All lobbying activities are excluded from the revenue requirement calculation.

Respondent: Josh Densman

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
AG Post-Hearing DR Set No. 1
Question No.1-02
Page 1 of 1

REQUEST:

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.

RESPONSE:

- a. Please refer to the direct testimony of Greg Waller at page 7 for a description of the process used to forecast plant additions. Consistent with the Company's annual budgeting cycle described in the same testimony, specific projects for FY20 had not been budgeted in the level of detail provided for FY19 projects at the time of the filing. Therefore, the Company used the capital investment amounts from FY19 as a proxy for the first six months of FY20. As illustrated by the Company's five-year plan provided in the Company's response to AG DR No. 1-10, these amounts will underestimate the level investment planned by the Company in FY20. The lack of growth forecasted for the level of investment from FY19 to FY20 is consistent with the Commission's order in Case No. 2017-00349 (which was explained in the Waller testimony at page 7).

Respondent: Greg Waller

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
AG Post-Hearing DR Set No. 1
Question No.1-04
Page 1 of 1

REQUEST:

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.

RESPONSE:

Please see the Company's response to Staff DR No. 5-10. The Company has provided all of the information it has available in response to the request and therefore is unable to make an adjustment to rate base for historically accrued AFUDC.

Respondent: Greg Waller

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
AG Post-Hearing DR Set No. 1
Question No. 1-06
Page 1 of 1

REQUEST:

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.

RESPONSE:

The Company is unaware of any explicit mentions of SERP in any of its prior rate cases in Kentucky. However, the rates approved in every case since at least 1999 are supported by a revenue requirement model and supporting workpapers that demonstrate that forecasted SERP amounts are included in cost of service for ratemaking purposes.

Respondent: Greg Waller

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
AG Post-Hearing DR Set No. 1
Question No. 1-07
Page 1 of 1

REQUEST:

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.

RESPONSE:

Kentucky-allocated SERP expense included in the forecasted test year is approximately \$148,405.

Respondent: Greg Waller