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October 21, 2021

Linda C. Bridwell  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

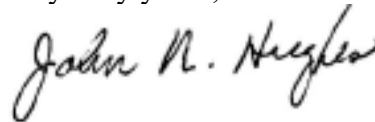
Re: Atmos Energy Corporation:  
Case No. 2021-00214

Dear Ms. Bridwell:

Atmos Energy Corporation submits its Data Requests to the Attorney General. I certify that the electronic documents are true and correct copies of the original documents and that no party has been excused from electronic service.

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

Very truly yours,



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And

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Attorneys for Atmos Energy Corporation

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF:

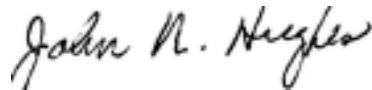
Application of Atmos Energy Corporation	)	
for an Adjustment of Rates	)	Case No. 2021-00214
and Tariff Modifications	)	

**REQUESTS FOR INFORMATION TO THE ATTORNEY GENERAL**

Atmos Energy Corporation (Atmos Energy), by counsel, submits its requests for information to the Attorney General pursuant to the Commission's order of July 23, 2021.

Submitted by:

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Attorneys for Atmos Energy Corporation

Certification:

I certify that the electronic filing was transmitted to the Commission on October 21, 2021 and that no party has been excused from participation by electronic means.

*John N. Hughes*



6. Referring to Mr. Kollen's testimony, page 26, 5-13: Has Mr. Kollen's proposed change ever been utilized in a lead-lag study that he has prepared or has his proposed adjustment ever been adopted by a commission? If so, please provide the relevant order/proceeding number and a hyperlink to the commission website or attach the document to this request.
7. Referring to Mr. Kollen's testimony, page 30, 18: Please provide a citation to the Company's filing where it includes a three-year amortization period for stores clearing account liability.
8. Referring to Mr. Kollen's testimony, page 33, 24-25: Is Mr. Kollen recommending that the Commission require the Company to include "per book" 904 Customer accounts-Uncollectible accounts" in this proceeding rather than actual write-offs during the base period to be consistent with Mr. Kollen's understanding of "expense allowed for ratemaking purposes"?
9. Referring to Mr. Kollen's testimony, page 36, 20-13: Does Mr. Kollen agree that customers benefited from lower rates as a result of the Tax Cut & Jobs Act ("TCJA")? If not, please explain why not.
10. Referring to Mr. Kollen's testimony, page 37, 11-13: Should the Commission establish a return on equity that is  $\frac{1}{2}$  between the Company's proposed common equity ratio and the common equity ratio of the gas proxy group?
11. Referring to Mr. Kollen's testimony, page 37, 16-18; 22-23: Admit or Deny, the AG asked and the Company responded to questions regarding the Company's capitalization.
12. Referring to Mr. Kollen's testimony, page 38, 4-5: Please provide all analysis prepared at the time of filing testimony that supports the assertion that approximately 2.0% of the Company's capitalization is a reasonable level. If none existed, please so state.
13. Referring to Mr. Kollen's testimony, page 44- Line 11 – 16: Please provide a citation to Mr. Austin's Direct Testimony where he suggests that prioritizing replacement of Aldyl-A equates to no "urgent" need to replace any Aldyl-A. If no such citation exists, please so state.
14. Referring to Mr. Kollen's testimony, page 45 Line 7 – 10: Please explain the correlation between the need to replace aging infrastructure and forecasted customer growth.
15. Referring to Mr. Kollen's testimony, page 45 Line 14 – 17: Under the existing PRP, does Atmos Energy submit a list of projects with proposed costs each year for the Commission to approve prior to the projects starting?
16. Referring to Mr. Kollen's testimony, page 45 Line 20 – 23: Please list in detail all of the occasions the Commission has had to "Step In", outside of a rate case. What were the results of the Commission's modifications to the Company's PRP Rider?
17. Referring to Mr. Kollen's testimony, page 46 Line 7-10: Explain how it "Does not make sense" to start replacing Aldyl-A until all bare steel replacement is complete. Is it Mr. Kollen's opinion that reducing safety risk does not benefit customers or is it simply his opinion that it does not make sense from purely a financial perspective?

18. Referring to Mr. Kollen's testimony, page 47, Lines 1-7: Would Mr. Kollen agree that resetting rates through a formula rate mechanism that considers all rate bases, revenue, O&M, depreciation, and taxes on an annual basis based on previous rate case methodologies (in other words every component of the cost of service except ROR) be more beneficial to customers through the refreshing of just and reasonable rates rather than a "claw back" proceeding as proposed? If not, why not.
19. Referring to Mr. Kollen's testimony, page 47 Line 9-12: Explain why Aldyl A is less of a risk for the Rural citizens of Kentucky than more urban areas served in Kentucky and provide any supporting studies or other information.
20. Referring to Mr. Kollen's testimony, page 47 Line 18-22: Explain the how the Company's existing list of PRP projects/costs provided in advance of a list of implementation is different than the recommendation made by Mr. Dittmore in the Columbia case.
21. Referring to Mr. Kollen's testimony, page 49, Lines 19-22: In the event of a Federal Income Tax change, is it Mr. Kollen's recommendation that the Commission initiate generic and company-specific proceedings with the same timeliness as it did when the Tax Cut & Job's Act was signed into law – including authorization to defer the impact of the rate change on a utilities balance sheet until customer rates can be adjusted?
22. Referring to Mr. Kollen's testimony, page 50, Lines 13-15: Please provide a detailed list of all the financial incentives that exist in the current base ratemaking paradigm.
23. Referring to Mr. Kollen's testimony, page 50, Section VII: Please reconcile Mr. Kollen's recommendation regarding annual rate review mechanisms with his belief that the Company has the potential to over amortize rate case expenses and benefit from changes in ADIT and increases in accumulated depreciation.
24. Please provide a copy of all studies, workpapers, cited documents, excel files and any source documents used by Mr. Kollen in support of developing his testimony and exhibits.

Discovery for Richard Baudino:

25. Please provide a copy of all articles, documents, textbooks (or relevant portions of such documents) cited in Mr. Baudino's testimony and footnotes.
26. Provide all work papers and supporting documentation, including spreadsheets with cells intact, used and relied upon by Mr. Baudino in the preparation of his Direct Testimony and exhibits, which have not already been provided.
27. Provide Excel spreadsheet versions of Mr. Baudino's exhibits with cell formulas intact.
28. Please provide in Excel readable format the DCF results for each company in his peer group using the various growth proxies.