

February 10, 2025

Ms. Linda C. Bridwell, P.E.
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: *In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief-Case No. 2024-00276*

Dear Ms. Bridwell:

Please find attached Atmos Energy Corporation's First Request for Information to the Kentucky Attorney General Office of Rate Intervention in the above-styled case.

This is to certify that the foregoing electronic filing was transmitted to the Commission on February 10, 2025 that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

If you have any questions, please let me know.

Very truly yours,

Heather S. Temple

Heather S. Temple

Enclosure

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; APPROVAL OF)	2024-00276
TARIFF REVISIONS; AND OTHER GENREAL)	
RELIEF)	

**INITIAL DATA REQUESTS OF ATMOS ENERY CORPORATION TO THE
KENTUCKY ATTORNEY GENERAL OFFICE OF RATE INTERVENTION**

Filed: February 10, 2025

I. DEFINITIONS AND INSTRUCTIONS

1. With respect to each discovery request, all information is to be divulged that is within the knowledge, possession or control of the parties to whom it is addressed, including their agents, employees, advisors, consultants, attorneys and/or investigators.

2. Please identify the witness(es) who will be prepared to answer questions concerning each request.

3. These requests shall be deemed continuing so as to require further and supplemental responses if the party 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.

4. All answers must be separately and fully stated in writing under oath.

5. Where a data request calls for an answer in more than one part, each part should be separated in the answer so that the answer is clearly understandable.

6. If any request appears confusing, please request clarification directly from counsel for Atmos Energy Corporation (“Atmos”).

7. For purpose of these discovery requests, the following terms shall have meanings set forth below:

- (a) As used herein, “document,” “documentation” and/or “record,” whether stated as the singular or the plural, means any course of binders, book, pamphlet, periodical, letter, correspondence, memoranda, including but not limited to, any memorandum or report of a meeting or telephone or other conversation, invoice, account, credit memo, debit memo, financial statement, general ledger, ledger, journal, work papers, account work papers, report, diary, telegram, record, contract, agreement, study, draft,

telex, handwritten or other note, sketch, picture, photograph, plan, chart, paper, graph, index, tape, data processing card, data processing disc, data cells or sheet, check acceptance draft, e-mail, studies, analyses, contracts, estimates, summaries, statistical statements, analytical records, reports and/or summaries of investigations, opinions or reports of consultants, opinions or reports of accountants, trade letters, comparisons, brochures, pamphlets, circulars, bulletins, notices, forecasts, electronic communication, printouts, all other data compilations from which information can be obtained (translated if necessary by defendants into usable form), any preliminary versions, drafts or revisions of any of the foregoing, and/or any other written, recorded, transcribed, punched, taped, filmed or graphic matter, however produced or reproduced and regardless of origin or location, in the possession, custody and/or control of the defendant and/or their agents, accountants, employees, representatives and/or attorneys. "Document" and "record" also mean all copies of documents by whatever means made, if the copy bears any other markings or notations not found on the original.

- (b) The terms "relating to," "referring to," "referred to," "pertaining to," "pertained to" and "relates to" means referring to, reporting, embodying, establishing, evidencing, comprising, connected with, commenting on, responding to, showing, describing, analyzing, reflecting, presenting and/or constituting and/or in any way involving.

- (c) The terms “and,” “or,” and “and/or” within the meaning of this document shall include each other and shall be both inclusive and disjunctive and shall be construed to require production of all documents, as above-described, in the broadest possible fashion and manner.
- (d) Unless otherwise noted, the term “AG” shall mean The Kentucky Attorney General’s Office of Rate Intervention and shall include, but is not limited to, each and every employee, advisor, consultant and/or attorney of The Kentucky Attorney General’s Office of Rate Intervention. The term “you” shall be deemed to refer to the Kentucky Attorney General’s Office of Rate Intervention.
- (e) The term “Commission” shall mean the Kentucky Public Service Commission.
- (f) To “identify” shall mean:
 - (1) With respect to a document, to state its date, its author, its type (for example, letter, memorandum, chart, photograph, sound reproduction, etc.), its subject matter, its present location, and the name of its present custodian. The document may be produced in lieu of supplying the foregoing information. For each document which contains information as privileged or otherwise excludable from discovery, there shall be included a statement as to the basis for such claim of privilege or other grounds for exclusion.

- (2) With regard to a natural person, to state his or her full name, last known employer or business affiliation, title and last known home address.
 - (3) With regard to a person other than a natural person, state the title of that person, any trade name, or corporate name or partnership name used by that person, and the principal business address of that person.
 - (g) To “produce” or to “identify and produce,” shall mean that Company shall produce each document or other requested tangible thing. For each tangible thing which Company contends is privileged or otherwise excludable from discovery, there shall be included a statement as to the basis for such claim of privilege or other grounds for exclusion.
 - (h) The terms “Party or Parties” shall mean any organization, person, corporation, entity, etc., which intervened in the above-captioned proceeding and shall further include the Commission Staff.
8. The information requested herein shall be filed no later than February 24, 2025.

Respectfully submitted,

L. Allyson Honaker
Heather S. Temple
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Counsel for Atmos Energy Corporation

1. Refer to the Direct Testimony of Randy A. Futral (“Futral Direct Testimony”). Provide a copy of all workpapers, source documents, and electronic spreadsheets with all formulas, columns, and rows unprotected and accessible that were used in the development of Mr. Futral’s recommendations and conclusions.
2. Refer to the Futral Direct Testimony, page 3. Provide citations to the base rate, fuel adjustment clause, and acquisition proceedings involving Atmos Energy in which Mr. Futral has assisted the Attorney General or Kentucky Industrial Utility Customers, Inc. (“KIUC”).
3. Refer to the Futral Direct Testimony, page 24-26. Confirm that the recommendation would be the same if Atmos Energy’s allocation factors used for Fiscal Year 2025 resulted in an increase in allocation to its Kentucky operations. If not confirmed, explain.
4. Refer to the Direct Testimony of Lane Kollen (“Kollen Direct Testimony”). Provide a copy of all workpapers, source documents, and electronic spreadsheets with all formulas, columns, and rows unprotected and accessible that were used in the development of Mr. Kollen’s recommendations and conclusions.
5. Refer to the Kollen Direct Testimony, page 21. Provide any literature that supports Mr. Kollen’s claim that accounts payable should be reduced from rate base. Additionally, provide citations to any other proceeding, in Kentucky or any other state, where Mr. Kollen has made this recommendation and it was accepted by a commission.
6. Refer to the Kollen Direct Testimony, page 22. Confirm that revenue collected from customers is a cash item. If not confirmed, explain.

7. Refer to the Kollen Direct Testimony, page 23. Confirm that the net investment increase are added to rate base, but on a lagged basis, thus allowing the customers to benefit from no change in rates between rate adjustments.
8. Refer to the Direct Testimony of Richard Baudino (“Baudino Direct Testimony). Provide a copy of all documents cited in the testimony and footnotes.
9. Refer to the Baudino Direct Testimony. Provide a copy of all workpapers, source documents, and electronic spreadsheets with all formulas, columns, and rows unprotected and accessible that were used in the development of Mr. Baudino’s recommendations and conclusions.