

February 14, 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 Ongoing Response to Staff's First Request for Information, Item 3 and Item 13.

This is to certify that the foregoing electronic filing was transmitted to the Commission on February 14, 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,



L. Allyson Honaker

Enclosure

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS	)	
ENERGY CORPORATION FOR AN	)	
ADJUSTMENT OF RATES; APPROVAL OF	)	Case No. 2024-00276
TARIFF REVISIONS; AND OTHER	)	
GENERAL RELIEF	)	

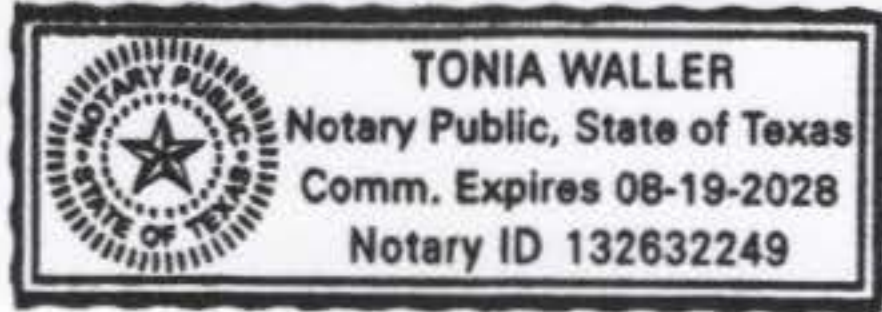
CERTIFICATE AND AFFIDAVIT

The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached supplemental responses to Commission Staff's first 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 13<sup>th</sup> day of February, 2025.



  
 \_\_\_\_\_  
 Notary Public  
 My Commission Expires: 8/19/2028

**Case No. 2024-00276**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-03 Supplement 2**  
**Page 1 of 1**

**REQUEST:**

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

**RESPONSE:**

The Company will provide the requested information as it becomes available. The Company will provide the first update after its fiscal year earnings announcement in November 2024.

Respondents: Greg Waller and Emily Wiebe

**SUPPLEMENTAL RESPONSE:**

Please see supplemental Attachment 1.

**ATTACHMENT:**

Staff\_1-03\_Att1\_Suppl1 - Financial Data - Sep'24.xlsx

Respondents: Greg Waller and Emily Wiebe

**SUPPLEMENTAL RESPONSE 2:**

See the Company's base period update filed on February 14, 2025.

Respondents: Greg Waller and Emily Wiebe

**Case No. 2024-00276**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-13 Supplement 2**  
**Page 1 of 2**

**REQUEST:**

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
  - (1) Accounting;
  - (2) Engineering;
  - (3) Legal;
  - (4) Consultants; and
  - (5) Other Expenses (Identify separately).
- b. For each category identified in Item 13a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.
- c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 13a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 13a and 13b, and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

**RESPONSE:**

- a. See Attachment 1 for a detailed schedule of rate case expenses incurred to date.
- b. See Attachment 1 for a detailed schedule of rate case expenses incurred to date. See confidential Attachment 2 for copies of contracts for the external consultants/witnesses.
- c. See the response to FR\_16(8)(f) - Schedule F-6 Projected Rate Case Expenses.
- d. The Company will update the above requested information monthly and will submit it along with the response to Staff 1-03.

**ATTACHMENTS:**

Staff\_1-13\_Att1 - Rate Case Expenses through 2021-07-14.xlsx  
Staff\_1-13\_Att2 - Consultant Agreements (CONFIDENTIAL).pdf

Respondent: Greg Waller

**Case No. 2024-00276**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-13 Supplement 2**  
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**SUPPLEMENTAL RESPONSE:**

See supplemental Attachment 1 for rate case expenses updated through November 14, 2024.

**ATTACHMENT:**

Staff\_1-13\_Att1\_Suppl1 - Rate Case Expenses Thru 2024-11-14.xlsx

Respondent: Greg Waller

**SUPPLEMENTAL RESPONSE 2:**

See supplemental Attachment 2 for rate case expenses updated through February 1, 2025.

**ATTACHMENT:**

Staff\_1-13\_Att1\_Suppl2 - Rate Case Expenses Thru 2025-02-01.xlsx

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky  
Rate Case Expenses (050.63110)  
Actuals Through February 1, 2025

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description	
Legal	04/03/2024	751	HONAKER LAW OFFICE PLLC	96.00	0.3	320	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	05/09/2024	800	HONAKER LAW OFFICE PLLC	1,056.00	3.3	320	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	06/05/2024	858	HONAKER LAW OFFICE PLLC	256.00	0.8	320	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	08/07/2024	953	HONAKER LAW OFFICE PLLC	276.00	0.1	290.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	08/07/2024	953	HONAKER LAW OFFICE PLLC		0.6	192.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	08/07/2024	953	HONAKER LAW OFFICE PLLC		0.2	275.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	09/06/2024	1004	HONAKER LAW OFFICE PLLC	2,677.50	2.3	275.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	09/06/2024	1004	HONAKER LAW OFFICE PLLC		6.3	320.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	09/06/2024	1004	HONAKER LAW OFFICE PLLC		0.1	290.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	10/06/2024	1049	HONAKER LAW OFFICE PLLC	12,695.50	31.5	320.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	10/06/2024	1049	HONAKER LAW OFFICE PLLC		0.2	290.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Legal	10/06/2024	1049	HONAKER LAW OFFICE PLLC		9.3	275.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Other Expenses	08/07/2024	WEXP-00092724	Taylor, Brannon C (Brannon)	389.96	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Dallas for general rate case review/preparation	
Other Expenses	08/27/2024	WEXP-00094184	Taylor, Brannon C (Brannon)	861.03	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Dallas for general rate case review/preparation	
Consultants	10/01/2024	KENTUCKY_100124	RAAB PAUL H	13,325.00	41	325.00	9280	CONSULTING	Yes	Cost of Service Study /Testimony/Workpapers - Paul Raab	
Other Expenses	10/15/2024	24102AA0	KENTUCKY PRESS SERVICES	122,705.40	N/A	N/A	9280	ADVERTISING	Yes	Required public notification of pending rate case to KY customers	
Legal	10/15/2024	1024	JOHN N HUGHES PSC	4,112.50	11.75	350.00	9280	LEGAL		Legal expenses related to general rate case preparation	
Consultants	10/17/2024	150141546309	WILLIS TOWERS WATSON US LLC	7,156.00	N/A	N/A	9280	CONSULTING	Yes	Annual pension cost by participant for Shared Services, Customer Service, and KY/Mid-States employees (discovery request)	
Consultants	10/28/2024	PSINV106468	SCOTTMADDEN INC	35,350.00	N/A	N/A	9280	CONSULTING	Yes	Discovery support	
Other Expenses	11/01/2024	WEXP-00099378	Christian, Joe T (Joe)	773.55	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Kentucky technical conference	
Other Expenses	11/03/2024	WEXP-00099852	Taylor, Brannon C (Brannon)	769.78	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Kentucky technical conference	
Legal	11/05/2024	1096	HONAKER LAW OFFICE PLLC	8,589.88			9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Other Expenses	11/05/2024	WEXP-00100036	Matthews, William D (William)	1,020.48	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Kentucky technical conference	
Consultants	11/06/2024	0000043682	GANNETT FLEMING VALUATION AND RATE CONSULTANTS	775.00	2.5	250.00	9280	CONSULTING	Yes	Discovery support	
Consultants	11/06/2024	0000043682	GANNETT FLEMING VALUATION AND RATE CONSULTANTS		1.5	150.00	9280	CONSULTING	Yes	Discovery support	
Consultants	11/21/2024	PSINV106599	SCOTTMADDEN INC	244.93			9280	CONSULTING	Yes	Discovery support	
Consultants	12/18/2024	150141565980	WILLIS TOWERS WATSON US LLC	2,016.00			9280	CONSULTING	Yes	Discovery support	
Consultants	12/20/2024	PSINV106802	SCOTTMADDEN INC	6,456.43			9280	CONSULTING	Yes	Discovery support	
Legal	01/03/2025	1209	HONAKER LAW OFFICE PLLC	4,336.50			9280	LEGAL	Yes	Legal expenses related to general rate case preparation	
Consultants	01/20/2025	150141577518	WILLIS TOWERS WATSON US LLC	2,325.00			9280	CONSULTING	Yes	Discovery support	
				<u>228,264.44</u>							