

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
ATMOS ENERGY CORPORATION)	CASE NO.
FOR PRP RIDER RATES)	2016-00262

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos"), pursuant to 807 KAR 5:001, is to file with the Commission an original in paper medium and an electronic version of the following information. The information requested herein is due within ten days of the date of this request. Responses to requests for information in paper medium shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, 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.

Atmos shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Atmos fails or refuses to furnish all or part of the requested information, Atmos shall

provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When filing a paper containing personal information, Atmos shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Application, Exhibit B-1. Explain what led to project retirements' being approximately 42 percent greater than originally filed.

2. Refer to the Application, Exhibit B-1, and to Case No. 2014-00274,¹ the response to Commission Staff's First Request for Information, Item 3, Exhibit B. Exhibit B-1 in the instant case lists an as-filed tax factor of 60.70 percent. Exhibit B from Case No. 2014-00274 lists the tax factor as 61.100 percent. State which tax factor should be used for the true-up in the instant case and provide any revisions to the pending Application if necessary.

3. Refer to the Application, Exhibit F, Deferred Income Tax Calculation.

a. State whether bonus depreciation was utilized for determining the amount of accumulated deferred income tax.

b. State whether Atmos will utilize bonus depreciation for income tax purposes for its fiscal year ending in 2017.

¹ Case No. 2014-00274, *Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning Oct. 1, 2014* (Ky. PSC July 31, 2014).

c. If the response to Item a. above is negative and the response to Item b. is affirmative, provide updates to all affected exhibits in the application reflecting the impact of bonus depreciation on accumulated deferred income taxes.

4. Refer to the Application, Exhibit F-1. Refer to the Tax Rates schedule at the bottom of the exhibit. Provide an explanation that includes a schedule detailing how the ad valorem tax rate was determined.


Talina R. Mathews
Executive Director
Public Service Commission
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DATED SEP 09 2016

cc: Parties of Record

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