COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ATMOS)
ENERGY CORPORATION FOR AN ADJUSTMENT) CASE NO.
OF RATES AND TARIFF MODIFICATIONS	2017-00349

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

Atmos Energy Corporation ("Atmos"), pursuant to 807 KAR 5:001, is to file with the Commission the original in paper medium and an electronic version of the following information. The information requested herein is due on or before June 25, 2018. 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 the 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, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall 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 filling 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 Atmos's response to the Attorney General's Post-Hearing Request for Information, Item 4, Attachment 1. In the same format, provide the excess accumulated deferred income taxes ("ADIT") excluding the gross-up used in the regulatory liability. Provide this response in Excel spreadsheet format, with formulas intact and unprotected, and all rows and columns accessible.
- 2. Refer to Atmos's Petition for Rehearing ("Petition") at 1, which states, "[t]he clarification of this adjustment has no effect on the revenue requirement allowed or on the rates approved in the order." Refer also to the Petition at 2, which states, "[t]he use of \$1.981M in the revenue requirement calculation has no significant impact on the allowed rates." Explain the reasoning behind these statements.
- Confirm that \$1,471,233 is the amortization of the regulatory liability established for excess ADIT.
- Provide the gross-up factor used to calculate the regulatory liability for excess ADIT.

Deven R. Russon

Gwen R. Pinson Executive Director Public Service Commission P.O. Box 615 Frankfort, KY 40602

DATED JUN 0 6 2018

cc: Parties of Record

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