

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ATMOS	)	CASE NO.
ENERGY CORPORATION FOR AN	)	2021-00214
ADJUSTMENT OF RATES	)	

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

Atmos Energy Corporation (Atmos), pursuant to 807 KAR 5:001, is to file with the Commission an electronic version of the following information. The information requested is due on August 19, 2021. The Commission directs Atmos to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

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.

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

Atmos shall make timely amendment to any prior response if Atmos obtains information that indicates 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 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 applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. 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 Atmos's current tariff on file with the Commission, P.S.C. KY No. 2, Original Sheet No. 63, Special Charges.

a. Provide detailed cost support for the following items:

- (1) Meter Set;
- (2) Turn-On;
- (3) Read;
- (4) Reconnect Delinquent Service;
- (5) Seasonal Charge;
- (6) Meter Test Charge;
- (7) Returned Check Charge;

(8) Late Payment Charge; and

(9) Optional Facilities Charge for Electronic Flow Measurement equipment.

b. For any of the fees in a. above that include labor, explain whether the service is performed by Atmos employees or contract labor.

2. Refer to Atmos's current tariff on file with the Commission, P.S.C. KY. No. 2, Original Sheet No. 64, Application for Service.

a. Provide the personal information requested of each new potential customer, explain why each item is needed, and for each one, indicate whether the information is required in order for the customer to receive service or whether it is optional for the customer to provide.

b. Indicate whether Atmos has a standard Application for Service. If so, provide a copy.

3. Refer to Attachment 1 to filing requirement 16(1)(b)3, P.S.C. KY. No. 2, First Revised Sheet No. 87 Canceling Original Sheet No. 87. Indicate whether the proposed tariff should indicate that curtailments begin with Priority 5 instead of Priority 4.

4. Refer to Attachment 1 to filing requirement 16(1)(b)4, P.S.C. KY. No. 2, Original Sheet No. 87 and P.S.C. KY. No. 2, First Revised Sheet No. 87 Canceling Original Sheet No. 87. Explain why boiler loads served under Rate G-2 should be combined with other customers served under Rate G-2.

5. Refer to the Direct Testimony of Brannon C. Taylor (Taylor Testimony), page 8, lines 10–12. Provide a quantification of the capital investments not recovered in

current rates and the increase in expenses, using the test year from Case No. 2018-00281<sup>2</sup> (2018 Rate Case) as a starting point.

6. Refer to the Taylor Testimony, page 11, line 13. Provide the average residential bills since 2007 as support for the statement.

7. Refer to the Taylor Testimony, page 17, lines 5–8. Mr. Taylor asserts that with the exception of residential sales, all classes contribute adequate amounts to Atmos's cost of service. Also refer to the Direct Testimony of Paul H. Raab (Raab Testimony), Exhibit PHR-5, page 1 of 2.

a. Confirm that at present rates, only the customer/demand study supports Mr. Taylor's assertion.

b. Confirm that at present rates, the demand-only and demand/commodity cost of service studies indicate that the residential and non-residential firm sales are the only rate classes that meet or exceed their cost to serve.

c. Explain why Mr. Taylor stated that only the residential class does not contribute adequately to Atmos's cost to serve.

d. Provide a thorough explanation for the proposed allocation of the proposed revenue increase.

8. Refer to the Taylor Testimony, page 19, line 3, through page 20, line 5, which discusses the proposed removal of parking service from the tariff.

a. Provide the number of customers using parking service by year for the past three calendar years and 2021 to date.

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<sup>2</sup> Case No. 2018-00281, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates* (Ky. PSC May 7, 2019).

b. Provide the level of volumes parked by year for the past three calendar years and 2021 to date.

c. Provide the annual impact on Atmos's physical system of the parked volumes by year for the past three calendar years and 2021 to date.

d. Explain if parked volumes were impacted during the February storm that caused the 2021 Texas power crisis.

9. Refer to the Taylor Testimony, page 19, lines 9–12, which states that parking creates an opportunity for transportation customers and their marketers to attempt to engage in price arbitrage, which could negatively impact Atmos's Gas Cost Adjustment Clause (GCA).

a. Explain how parking allows transportation customers and their marketers to attempt to engage in price arbitrage.

b. Provide the effect parking service has had on the GCA by year for the past three calendar years and 2021 to date.

c. Explain how removing parking service from the tariff would affect the GCA.

d. Provide the monthly revenue or expense impacts since October 2019, if the proposed parking service revision was in effect.

10. Refer to the Taylor Testimony, page 20, lines 6–19, which discusses Atmos replacing references to Natural Gas Weekly with Gas Daily Weekly Average.

a. Explain how this change would have affected the imbalance calculations by year for the past three calendar years and 2021 to date.

b. Explain whether the imbalances have tended to be negative or positive for the past three calendar years and 2021 to date.

c. Explain the impact, if any, the proposed change will have on the GCA in the future if approved.

11. Refer to the Taylor Testimony, page 21, line 19, through page 22, line 1, which states that it is rare that Atmos is required to curtail the supply of a Transportation account and that the more likely situation is the need to issue an Operational Flow Order.

a. Provide the number of times Atmos has had to curtail supply to Transportation accounts in the past three calendar years and 2021 to date and provide the details of each curtailment.

b. Had Atmos's tariff contained a provision allowing it to issue an Operational Flow Order, provide the number of times such an order would have been issued in the past three calendar years and 2021 to date, and explain the details that would have required such an order.

12. Refer to the Taylor Testimony, page 22, line 12, through page 23, line 9, which discusses Atmos's proposal to address transportation accounts that carry an imbalance of 10 percent or more on a daily or accumulative basis.

a. Provide the number of transportation customers that have developed a short or long imbalance of 10 percent or more, on a daily or accumulative basis by year for the past three calendar years and 2021 to date.

b. Provide the number of customers identified in a. above that were nonresponsive to Atmos's request for corrective action.

13. Refer to the Taylor Testimony, pages 26–27. Explain how third-party lobbyists are directed by Atmos, including which person or people are in directly in charge of those directions.

14. Refer to the Direct Testimony of Joe T. Christian (Christian Testimony), page 14, lines 17 and 22. Reconcile the PRP investment for October 1, 2021, to September 30, 2022, of \$27.9 million and \$28.1 million.

15. Refer to the Christian Testimony, page 29, line 8.

a. Explain why, for the fiscal year 2019, actual O&M expenses were 7.86 percent greater than the forecasted budget.

b. Explain why, for the fiscal year 2018, actual O&M expenses were 6.40 percent greater than the forecasted budget.

16. Refer to the Christian Testimony, page 31, lines 13–15. Mr. Christian states that costs above those approved for capital projects must be submitted for approval.

a. Explain whether there is a variance allowance cap that is allowed before having to submit for approval.

b. Provide a list of projects during the 2020, 2019, and 2018 fiscal years where the capital project exceed the approved amount. Include the budgeted amount and the actual amount.

17. Refer to the Christian Testimony, page 34, lines 14–17. Quantify Atmos's normal level of vacancies.

18. Refer to the Christian Testimony, page 35, lines 3–7. Explain why benefits are expected to be lower in the forecasted test period compared to the base period when labor expenses are projected to increase.

19. Refer to the Christian Testimony, page 41, lines 12–16. Quantify the relationship between employee incentive pay and lower rates for customers.

20. Refer to the Christian Testimony, page 50, line 16. Explain why the amortization of the protected excess deferred income tax liabilities was decreased from 24 to 22 years.

21. Refer to the Christian Testimony, page 54, lines 3–9. Explain how Atmos expects to securitize the Winter Storm Uri gas costs.

22. Refer to the Direct Testimony of Josh C. Densman (Densman Testimony), page 4, lines 9–12.

a. Due to the COVID-19 pandemic and the moratorium regarding disconnects, explain whether the 12-month period ending March 31, 2021, is an appropriate period in which to base rate case quality billing data.

b. Explain if Atmos made any adjustments for the usage or number of customers during this time period to account for the impacts of the COVID-19 pandemic.

23. Refer to the Densman Testimony, page 7, line 18. State whether Atmos considered any periods other than the 20-year average weather.

24. Refer to the Densman Testimony, page 9, lines 4–6 and the Application, FR 16(7)(h)14\_Att1\_-\_Customer\_Forecast.xlsx. Also refer to the Application in the 2018 Rate Case, FR 16(7)(h)14\_Att1\_-\_Cusotmer Forecast.xlsx.

a. For the residential class, the 2018 Rate Case forecasted 325 additional customers per year.

(1) For the instant case, the forecasted growth of residential customers is 600 per year. Explain the increase in the residential growth rates between the two forecasts.

(2) Provide the modeling support for the estimated 600 additional customers.

b. For the commercial class, the 2018 Rate Case forecasted zero additional customers per year.

(1) For the instant case, the forecasted growth is 75 customers per year. Explain the increase in the commercial customer growth rates between the two forecasts.

(2) Provide the modeling support for the additional 75 customers.

c. Explain any changes in the forecasting methodology since the 2018 Rate Case.

d. Provide a comparison of the customer growth for each rate class by year from the numbers contained in the Application for the 2018 Rate Case to present.

25. Refer to the Densman Testimony, page 9, lines 13–15. Provide a trend line for the past 15 fiscal years showing average annual usage per customer for the residential, commercial, and public authority classes. If possible, the information should be adjusted for normal weather.

26. Refer to the Densman Testimony, page 9, line 18, through page 10, line 2.

a. Provide the calculation used to develop the estimate of 0.87 percent and state the period over which it was calculated.

b. Provide the ratio of late payment fees for the last three fiscal years for the residential class. Include all supporting calculations.

c. Provide the ratio of late payment fees for the last three fiscal years for the commercial class. Include all supporting calculations.

d. Provide the ratio of late payment fees for the last three fiscal years for the public authority class. Include all supporting calculations.

27. Refer to the Densman Testimony, page 10, lines 4–11. Regarding the projected gas costs, explain whether the events in Texas during February 2021 impacted this projection.

28. Refer to the Densman Testimony, Exhibit JCD-3. Explain the volume and contract adjustment for each of the following:

- a. Residential Rate G-1
- b. Interruptible Industrial Rate G-2
- c. Transportation Rate T-4
- d. Economic Development Rider Rate EDR
- e. Transportation Rate T-3
- f. Special Contracts
  - (1) Transportation Bills
  - (2) Transportation Administration Fee
  - (3) EFM Fee
  - (4) Parking Fee
  - (5) Transported Volumes
  - (6) Charges for Transported Volumes

29. Refer to the Densman Testimony, Exhibit JCD-4 (B).
- a. Refer to line 1. Explain what the lagged Heating Degree Days (HDD) implies.
  - b. Refer to line 2. Explain what the lagged Normal HDDs implies.
  - c. Refer to line 16, Base Load. Explain why the calculation is the ratio of the August and September number of customers and actual volumes.
  - d. Refer to line 11. Explain why the Actual Constant Load is the product of the Number of Customers and Base Load Ratio.
  - e. Refer to line 14. Explain how the Actual X Coefficient was calculated and what the coefficient implies.
  - f. Refer to line 15. Explain what the Product implies.
  - g. Refer to line 17, Normal Usage per Customer. Explain why it is the sum of the product and base load calculations.
30. Refer to the Direct Testimony of Ryan Austin (Austin Testimony), page 23, line 14. Provide additional data from Atmos's DIMP to support testimony stating that Aldyl-A pipe is considered the next most significant risk behind bare steel pipe.
31. Refer to the Austin Testimony, page 29, lines 18–21, and Case No. 2021-00304,<sup>3</sup> Application, Exhibit B, line 1.
- a. Explain the difference between the \$2.79 million in Aldyl-A replacements in Mr. Austin's testimony and the amount included in the PRP Application.

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<sup>3</sup> Case No. 2021-00304, *Electronic Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning October 1, 2021* (filed July 30, 2021).

b. Provide a comparison of leakage rates per mile of pipe over the past five years for bare steel and Aldyl-A pipe.

32. Refer to the Austin Testimony, page 33, lines 17–19. Explain whether Atmos expects to encounter any difficulties or increased costs from its proposal to replace both bare steel and Aldyl-A pipelines simultaneously. Include an explanation of the workforce that completes these replacements and any limiting component to accelerated replacement (i.e., procurement of replacement materials, sufficient workforce, heavy machinery, etc.).

33. Refer to the Direct Testimony of Dylan W. D’Ascendis (D’Ascendis Testimony).

a. Provide the most recent return on equity (ROE) award for each Atmos affiliate, the state Commission, case number, the date of the Order and whether the case proceeding was fully litigated or settled.

b. Provide the most recent ROE award for each of the companies’ state affiliates in the gas proxy group, the date of the award, and whether the case was fully litigated or settled.

34. Refer to the D’Ascendis Testimony, page 4, lines 8–12.

a. Explain why it is reasonable to include size and credit risk adjustments to Atmos’s ROE recommendation, rather than to loosen criteria for the proxy group and form a more inclusive sample.

b. Explain whether including these adjustments shows flaws in the selection of the proxy group as a representative sample of similar-risk utilities on which to form an ROE calculation.

c. Explain whether size and credit risk adjustments are already inherent to ROEs derived from the proxy group and whether including these adjustments is akin to “double dipping”.

35. Refer to the D’Ascendis Testimony, pages 11 lines 17–22 and 12 lines 1–9.

a. Explain the specific business and financial risks faced by Atmos. Include in the explanation any positive business and regulatory mechanisms that ameliorate Atmos’s risk.

b. Provide the Standard & Poor’s (S&P) and Moody’s rating reports for Atmos for the last two years

36. Refer to the D’Ascendis Testimony, page 12, lines 18–20, and page 13 lines 1–20.

a. With Atmos being a distribution gas company and such a small sample size of natural gas utilities, explain why it would not be appropriate to include water distribution utilities, which have many common attributes to gas distribution companies, in the proxy group in order to achieve a more significant sample size.

b. If it is not appropriate, explain specifically why water distribution companies are not suitable as proxies.

c. Explain the rationale for the 60 percent cutoff in criteria (ii), and provide the percentage of fiscal year 2020 total operating income and total assets attributable to regulated gas distribution operations for Atmos.

d. Explain whether seven utility companies represents a large enough representative sample to derive ROE estimates for Atmos.

37. Refer to the D'Ascendis Testimony, page 14, lines 1–3. Explain why it is appropriate to include a nonregulated proxy group of companies in the analyses, but to exclude water distribution companies or combination gas and electric companies, such as Duke Energy Kentucky Company or Louisville Gas and Electric Company.

38. Refer to the D'Ascendis Testimony, page 19, lines 19–23, and page 20, lines 1–15.

a. Provide a list of Atmos affiliate state commissions that have accepted or rejected the Predictive Risk Premium Model (PRPM) analysis for estimating ROE. Include in the response the case number, year, a copy of the commission's order, and a copy of D'Ascendis's testimony and exhibits submitted in those cases.

b. Provide a copy of the article referenced in footnote 11.

39. Refer to the D'Ascendis Testimony, page 20, lines 15–21, page 21, and page 22, lines 1–9.

a. Provide the data sources, the historical returns, including how the PRPM model inputs were calculated, and the historical monthly yield on long-term U.S. Treasuries.

b. Provide a more detailed explanation of the GARCH model calculations. Include in the explanation what a GARCH variance and a GARCH coefficient represents.

c. Refer to Schedule DWD-3.2.

(1) Explain how a long-term average predicted variance and a spot predicted variance is calculated and the differences between the two calculations.

(2) Provide a further explanation of the current market conditions and how that leads to the recommendation to use an average of long-term average and spot predicted variances.

d. Explain why the current rate for 30-year treasuries do not already embody investors' expectations for the future and, as opposed to forecasted rates, and could not be used in the model.

e. Provide a revised PMRP analysis using the current risk free rate and current corporate bond rates.

40. Refer to the D'Ascendis Testimony, page 28, lines 1–19, and page 29 Table 4.

a. Explain the differences between the data used to derive the prospective equity risk premium using measures of capital appreciation and income returns from Value Line for the S&P 500 less projected Aaa corporate bond yields (10.76 percent) and the same calculations using data from Bloomberg Professional Services (12.78 percent).

b. Explain why the narrower S&P 500 was used in the calculations as opposed to relying solely on the broader Value Line Summary and Index.

41. Refer to the D'Ascendis Testimony, page 30, lines 1–21, and page 31, Table 5. If not answered above, explain the differences in data obtained from Value Line as compared to data obtained from Bloomberg Professional Services in the calculations.

42. Refer to the D'Ascendis Testimony, page 36, lines 7–13.

a. Compare and contrast the advantages and disadvantages of using the two-year Bloomberg Betas versus the five-year Value Line Betas in the CAPM calculations.

b. Provide a revised CAPM and ECAPM analyses using current 30-year Treasury rates as the risk-free rate.

43. Refer to the D'Ascendis Testimony, page 37. Provide support for utilizing S&P 500 returns as representative of total market return.

44. Refer to the D'Ascendis Testimony, Exhibit DWD-1, Schedule DWD-3. Pages 3.10 and 3.11 appear to be missing. Provide these pages in an updated Schedule DWD-3.

45. Refer to the Raab Testimony, page 14, lines 9–10. Explain why storage facilities are classified as 50 percent demand and 50 percent commodity.

46. Refer to the Raab Testimony, page 14, lines 12–13. For its customer/demand cost of service study (COSS), Atmos classified distribution mains and related facilities approximately 33 percent to customer and 67 percent to demand using the results of a minimum system study. Also refer to Atmos's response to Commission Staff's First Request for Information (Staff's First Request), Item 55, the analysis tab of Staff\_1\_55\_ATT10\_-\_Raab\_WP\_-\_KY\_Mains\_Data.xlsx. Explain why the calculation of the minimum cost for mains includes both 2-inch and less than 1-inch mains.

47. Refer to the Raab Testimony, page 14, lines 16–17. For the demand/community study, the allocation of mains was estimated to be 61 percent demand and 39 percent commodity based on the calculated system load factor. Provide support for the design day study and the associated load factor.

48. Refer to the Raab Testimony, Exhibit PHR-5. Provide a similar exhibit comparing the COSS filed in this case as compared to the COSS filed in the 2018 Rate Case.

49. Refer to the Application, FR\_16(8)(j)\_Att1\_-\_Schedule\_J, Tab J-3 B.

a. Provide an explanation for the increase in the interest rates for the \$200MM 3Yr. Term Load from 2.320 percent to 2.425 percent.

b. Provide an explanation for the increase in the 13-month average amount outstanding for the 1.500 percent Sr. Notes Due 2031 from \$276,923,077.

50. Refer to Atmos's response to Staff's First Request, Item 49, Staff\_1-49\_Att1\_-\_Average\_Number\_of\_Customers.xlsx.

a. Explain whether the increase in residential customers between calendar year 2019 and 2020 is due to the COVID-19 disconnect moratorium or another reason.

b. Explain whether the increase in commercial customers between calendar years 2019 and 2020 is due to the COVID-19 disconnect moratorium or another reason.

51. Refer to Atmos's response to Staff's First Request, Item 55. Also refer to Tab Cust. Summ. of Staff\_1-55\_Att4\_-\_Raab\_WP\_-\_COSA\_Atmos\_KY\_customer\_demand\_only.xlsx.

a. Explain how the Total Fixed Costs at Equalized rate of return (ROR) of \$111,720,583 was calculated as well as each rate class total.

b. Refer to line 30 where the total customer-Related Costs at Equalized ROR are reported. Also refer to the Raab Testimony, Exhibit PHR-5, page 2 of 2,

Calculated Fixed Costs at Equalized Proposed Return Table. Explain why the fixed cost in the table are not the Total Customer Costs at Equalized ROR as see in line 30.

52. Refer to Atmos's response to Staff's First Request, Item 55. Also refer to Tab Cust. Summ. of Staff\_1-55\_Att6\_-\_Raab\_WP\_-\_COSA\_Atmos\_KY\_demand\_only.xlsx.

a. Explain how the Total Fixed Costs at Equalized ROR of \$88,295,839 was calculated as well as each rate class total.

b. Refer to line 30 where the total customer-Related Costs at Equalized ROR are reported. Also refer to the Raab Testimony, Exhibit PHR-5, page 2 of 2, Calculated Fixed Costs at Equalized Proposed Return Table. Explain why the fixed costs in the table are not the Total Customer Costs at Equalized ROR as see in line 30.

53. Refer to Atmos's response to Staff's First Request, Item 55. Also refer to Tab Cust. Summ. of Staff\_1-55\_Att6\_-\_Raab\_WP\_-\_COSA\_Atmos\_KY\_demand\_only.xlsx.

a. Explain how the Total Fixed Costs at Equalized ROR of \$88,321,603 was calculated as well as each rate class total.

b. Refer to line 30 where the total customer-Related Costs at Equalized ROR are reported. Also refer to the Raab Testimony, Exhibit PHR-5, page 2 of 2, Calculated Fixed Costs at Equalized Proposed Return Table. Explain why the fixed cost in the table are not the Total Customer Costs at Equalized ROR as see in line 30.

54. Refer to Atmos's Response to Staff's First Request, Item 55, workpaper "KY Revenue Billing Unit Forecast TYE 12.31.2022.xlsx", Tab "Other Revenue."

a. Provide a narrative description of how the number of nonrecurring services was forecasted for each charge listed for the forecasted test year.

b. Confirm that Atmos has not forecast any instances of the Reconnect Delinquent Service being charged during the forecasted test year. If confirmed, explain why.

c. Confirm that Atmos has only forecasted three instances of the Seasonal Charge being charged during the forecasted test year. If confirmed, explain why.

d. Confirm that Atmos has not forecasted any instances of the Meter Test Charge being charged during the forecasted test year. If confirmed, explain why.

55. Provide, in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible, the average monthly bill impact for each customer class based on current and proposed base rates and not including any riders, roll-in of the pipeline replacement program charges, and the gas cost adjustment.

56. Gas utilities often speak of the threat of by-pass from large industrial customers. Explain whether Atmos faces such risk associated with by-pass, and if so, how this risk is mitigated.

57. Provide the number of customers on payment plans and the associated total dollar amount due from those customers as a result of the COVID-19 pandemic.

58. Provide the monthly number of disconnections due to nonpayment since the moratorium was lifted.

59. Explain any impacts to Atmos's operations resulting from the February 2018 incident or the 2021 events in Texas, especially any change in parking for transportation customers.

60. Confirm that penalties and fines related to Atmos's business in other jurisdictions are not allocated to Atmos's Kentucky operations. If this cannot be confirmed, provide the allocated amounts and a description of the penalties or fines.

  
\_\_\_\_\_ for  
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DATED   AUG 06 2021  

cc: Parties of Record

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