

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Application of Atmos)
Energy Corporation for Approval of a Credit)
to Customers to Comply with House Bill) Docket No. 21-ATMG-100-TAR
2585.)

CURB'S RESPONSE TO STAFF'S REPORT AND RECOMMENDATION

COMES NOW, the Citizens' Utility Ratepayer Board ("CURB") and submits its Response to the Report and Recommendation (R&R) filed by the Staff of the Kansas Corporation Commission ("Staff") in the above-captioned docket on September 22, 2020.¹

I. Background

1. On August 28, 2020, Atmos Energy Corporation ("Atmos") filed an application for approval of an update to its Cost of Service Credit of \$1,115,449 to customers to reflect the elimination of the state income tax pursuant to the changes in law associated with House Bill (HB) 2585.²

2. CURB filed a Petition for Intervention on September 3, 2020, and the Kansas Corporation Commission ("Commission") granted the intervention on September 17, 2020.

II. CURB's Response to Staff's R&R

3. CURB supports the recommendations made by Staff in their R&R regarding the analysis of Atmos's proposed tax credit amounts. Staff's conclusions are the product of a thorough review and based on sufficient evidence. CURB has no objections to the proposed distribution ratio of the credit. It is based on a recent Commission order that addressed refunds and rate changes also associated with a change in tax law. CURB does not see a reason to modify these Commission-

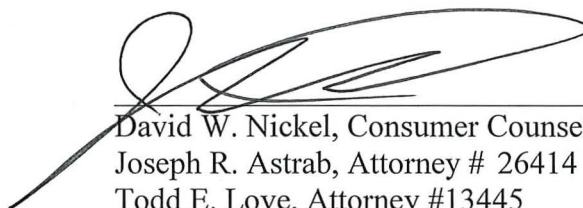
¹ Notice of Filing of Staff's Report and Recommendation, September 22, 2020.

² Application for Atmos Energy Corporation, August 28, 2020.

approved allocation percentages in this docket. CURB is also supportive of the timeframe wherein these credits will start to appear on bills before the end of 2020. This will enhance customer benefits associated with the elimination of the state income tax for Atmos. CURB believes that using the already existing mechanisms from the Tax Reform Credit Tariff is appropriate in this docket. In particular, the use of a true-up mechanism will increase transparency on the credit distribution process for all parties.

4. WHEREFORE, CURB submits this response and notifies the parties that CURB supports the R&R filed by Staff and asks the Commission to adopt the recommendations made by Staff.

Respectfully submitted,




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VERIFICATION

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

I, Joseph R. Astrab, of lawful age and being first duly sworn upon my oath, state that I am an attorney for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.



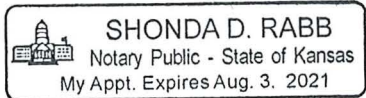
Joseph R. Astrab

SUBSCRIBED AND SWORN to before me this 24th day of September, 2020.



Notary Public

My Commission expires: 8-03-2021



CERTIFICATE OF SERVICE

21-ATMG-100-TAR

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 24th day of September, 2020, to the following:

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Shonda Rabb
Public Service Administrator