STF-47-1 **Regarding WP 5 in the Docket No. 42315 GRAM annual filings and quarterly reporting, allocated costs was part of the presentation from 2017 – 2021. Beginning with the 2022 GRAM filing, allocated costs for Atlanta Gas Light Services Company ("ASC") and Southern Company Services ("SCS") were no longer part of the WP 5 presentation. Please answer the following:**

a. Beginning with the 2025 GRAM filing, and future filings in WP 5, does AGL agree to provide a separate estimated allocated O&M breakout for the individual ASC and SCS allocated costs, as presented in the Staff-Attachment-1 WP 5 2020 – WP5 2023 Table-3?

ASC
a. Allocated & Distributed
b. Direct Assigned
c. Direct Charge
d. Total

SCS
a. Allocated & Distributed
b. Direct Assigned
c. Direct Charge
d. Total

b. Beginning with the 1st Q 2025 quarterly GRAM report and in future GRAM quarterly reporting in WP 5, does AGL agree to provide a separate actual allocated O&M cost breakout for the individual ASC and SCS allocated costs, as presented in the Staff-Attachment-1 WP 5 2020 – WP 5 2023 Table-3?

RESPONSE:

a. Yes, the Company will provide a breakout of ASC and SCS allocations by charge methodology at the bottom of WP-5 in its 2025 GRAM Filing.

b. Yes, the Company will provide a breakout of ASC and SCS allocations by charge methodology at the bottom of WP-5, beginning with its Q1 2025 quarterly GRAM filing.

Respondent: Gary Tucker
Manager, Reg Account & Rev Rec
Southern Company Gas

STF-47-2 **In Staff-Attachment-1 in the Year 2020 WP 5 worksheet, the Table-1 dollar amounts were taken from the 4th Q 2020 GRAM report. The Table-2 ASC and SCS dollar amounts were taken from Table-1. The Table-3 ASC and SCS dollar amounts were taken from the 4th Q 2020 public disclosure quarterly Affiliate Transaction Report filing ("ATR 2020 Reporting") in Docket No. 42315, see Exhibit-1. Please answer the following for 2020 WP 5.**

a. In Table-1, does AGL agree that the actual O&M for 2020 was $282.9 million?

b. When reviewing Table-2, does AGL agree with the WP 5 allocated cost dollar amounts for ASC and SCS for a total of $90.3 million?

c. In Table-3, does AGL agree that the 4th Q 2020 public disclosure affiliate report, see Exhibit-1, shows the actual 2020 ASC a SCS allocated cost breakout for O&M allocations for a total of $95 million? This dollar amount was confirmed in the trade secret affiliate report for AGL in the 4th Q 2020 ATR report.

d. When reviewing Table-2 and Table-3, the ASC and SCS dollar amounts do not match. Why is there a variance of $4.6 million between WP 5 and the 4th Q 2020 ATR Reporting?

RESPONSE:

a. The adjusted O&M in the Q4 2020 GRAM Filing is $282,981,813.

b. The adjusted ASC and SCS O&M in the Q4 2020 GRAM Filing is $90,376,295. The book amount shown in the filing, prior to rate making adjustments totals is $90,601,082.

c. While the 4th Q 2020 public disclosure affiliate report does show a total of $95,054,750, it is not the total allocated O&M. As described in the footnote in the 4th Q 2020 public disclosure affiliate report, the total does not include allocated non-service pension income of $4,453,668 that is separately identified in the report. Including the reduction for non-service pension income, the net allocated O&M is $90,601,082.

d. See the Company's response to parts b. and c. above. In summary, regulatory adjustments included in the GRAM model and the non-service pension amount separately identified in the affiliate report make up the variance.

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Respondent: Gary Tucker
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Southern Company Gas

STF-47-3 **In Staff-Attachment-1 in the Year 2021 WP 5 worksheet, the Table-1 dollar amounts were taken from the 4th Q 2021 GRAM report. The Table-2 ASC and SCS dollar amounts were taken from Table-1. The Table-3 ASC and SCS dollar amounts were taken from the 4th Q 2021 public disclosure quarterly Affiliate Transaction Report ("2021 Affiliate Reporting") filing in Docket No. 42315, see Exhibit-2. Please answer the following for 2021 WP 5.**

a. **In Table-1, does AGL agree that the actual O&M for 2021 was $303.1 million?**

b. **When reviewing Table-2, does AGL agree with the WP 5 allocated cost dollar amounts for ASC and SCS for a total of $98.3 million?**

c. **In Table-3, does AGL agree that the 4th Q 2021 affiliate report shows the actual 2021 ASC and SCS allocated cost breakout totaling $98.7 million? This dollar amount was confirmed in the trade secret affiliate report for AGL in the 4th Q 2021 ATR report.**

d. **When reviewing Table-2 and Table-3, the ASC and SCS dollar amounts do not match. Why is there a variance of $382,908 between WP 5 and the 4th Q 2021 ATR Reporting?**

RESPONSE:

a. The adjusted O&M in the Q4 2021 GRAM is $303,128,955.

b. The adjusted ASC and SCS O&M in the Q4 2021 GRAM filing is $98,352,571. The book amount shown in the filing, prior to rate making adjustments totals $98,744,818.

c. The 4th Q 2021 public disclosure affiliate report shows a total of $98,735,480. However, as described in the footnote in the 4th Q 2021 public disclosure affiliate report, the total does not include allocated non-service pension amount $(9,338). Including the non-service pension amount, the net allocated O&M is $98,744,818.

d. See the Company's response to parts b. and c. above. In summary, regulatory adjustments included in the GRAM model and the non-service pension amount separately identified in the affiliate report make up the variance.

Respondent: Gary Tucker
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Southern Company Gas

STF-47-4 **In Staff-Attachment-1 in the Year 2022 WP 5 worksheet, the Table-1 dollar amounts was taken from the 4th Q 2021 GRAM report. The Table-2 ASC and SCS dollar amounts weren't available in Table-1. The Table-3 ASC and SCS dollar amounts were taken from the 3rd Q & 4th Q 2022 public disclosure quarterly Affiliate Transaction Report ("2022 Affiliate Reporting") filing in Docket No. 42315, see Exhibit-3a, January – July, and Exhibit-3b, August - December. Please answer the following for 2022 WP 5.**

a. In Table-1, does AGL agree that the actual O&M for 2022 was $332.2 million?

b. When reviewing Table-2, there are no dollar amounts because allocated costs no longer appear in WP 5. Please fill in the dollar amounts.

c. In Table-3a, January – July, does AGL agree that the 3rd Q 2022 affiliate report shows the correct ASC and SCS allocated cost breakout totaling $66.1 million?

d. In Table-3b, August – December, does AGL agree that the 4th Q 2022 affiliate report shows the correct ASC and SCS allocated cost breakout totaling $54 million?

e. In Table-3c, does AGL agree that the total 2022 affiliate report shows the actual 2022 ASC and SCS allocated cost breakout totaling $120.2 million? This dollar amount was confirmed in the trade secret affiliate report for AGL in the 4th Q 2021 ATR report.

RESPONSE:

a. The adjusted O&M in the Q4 2022 GRAM filing is $332,269,999.

b. Allocated book amounts to AGL from ASC and SCS for 2022 totals $120,217,772.

c. The allocated book amount to AGL from ASC and SCS from January 2022 through July 2022 totals $66,147,874.

d. The allocated book amount to AGL from ASC and SCS from August 2022 through December 2022 totals $54,069,898. Please note that with the implementation of EF, charges from ASC retain the FERC account in which costs were initially incurred. As such, the August through December amounts include charges to O&M, taxes other than income taxes, other income and depreciation expense.

e. The allocated book amount to AGL from ASC and SCS for 2022 totals $120,217,772.

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Respondent: Gary Tucker
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Southern Company Gas

STF-47-5 **In Staff-Attachment-1 in the Year 2023 WP 5 worksheet, the Table-1 dollar amounts were taken from the 4th Q 2023 GRAM report. The Table-2 ASC and SCS dollar amounts weren't available in Table-1. The Table-3 ASC and SCS dollar amounts were taken from the 4th Q 2023 public disclosure quarterly Affiliate Transaction Report ("2023 Affiliate Reporting") filing in Docket No. 42315, see Exhibit-4. Please answer the following for 2023 WP 5.**

a. In Table-1, does AGL agree that the actual O&M for 2021 was $362.5 million?

b. When reviewing Table-2, there are no dollar amounts because allocated costs no longer appear in WP 5. Please fill in the dollar amounts.

c. In Table-3, does AGL agree that the 4th Q 2023 affiliate report shows the actual 2023 ASC and SCS allocated cost breakout totaling $132.3 million? This dollar amount was confirmed to the trade secret dollar amount in AGL's 4th Q 2023 ATR report.

RESPONSE:

a. The adjusted O&M in the Q4 2023 GRAM is $362,590,277.

b. Allocated book amounts to AGL from ASC and SCS for 2023 totals $132,343,410. Please note that with the implementation of EF, charges from ASC retain the FERC account in which costs were initially incurred. As such, the 2023 amounts include charges to O&M, taxes other than income taxes, other income and depreciation expense.

Allocations by account are provided in the revised 4Q 2023 ATR report.

c. The allocated book amounts shown in the 4Q 2023 ATR report to AGL from ASC and SCS for 2023 totals $132,343,410.

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STF-47-6 **In Table-STF-17-6 below, please provide the estimated ASC and SCS allocated O&M costs that are imbedded in the estimated O&M totaling $362.9 in the table below.**

Table-STF-17-6: Estimated 2024 GRAM O&M Allocated Cost

ASC	Dollar Amount
Allocated & Distributed	
Direct Assigned	
Direct Charge	
Total ASC Allocations	
SCS	**Dollar Amount**
Allocated & Distributed	
Direct Assigned	
Direct Charge	
Total SCS Allocations	
Total AGL O&M Allocations	

RESPONSE:

See the first table below for the 2024 GRAM rate filing historical test year allocations by service company and allocation methodology. Please note that with the implementation of EF, charges from ASC retain the FERC account in which costs were initially incurred. As such, the 2024 GRAM Filing amounts include charges to O&M, taxes other than income taxes, other income and depreciation expense. Please see the second table for the amounts included in the 2024 GRAM rate year for allocated ASC and SCS costs broken out by O&M, taxes other than income taxes and depreciation expense.

Table 1

ASC		Aug 22 - Jul 23
Allocated and Distributed	$	59,493,753
Direct Assigned		14,865,258
Direct Charge		9,143,564
Total ASC Allocations	$	83,502,574
SCS		
Allocated and Distributed	$	37,969,010
Direct Assigned		4,164,780
Direct Charge		559,157
Total SCS Allocations	$	42,692,947
Total AGL O&M Allocations	$	126,195,521

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Table 2

Breakout by Account		Aug 22 - Jul 23	Growth Factor		2024 GRAM Projection
O&M	$	111,253,937	5.80%	$	117,710,313.71
Depreciation Expense		9,609,302	5.80%	$	10,166,956.76
TOTIT - FICA		4,623,229	5.67%	$	4,885,211.82
TOTIT - Ad Valorem		52,267	4.08%	$	54,397.42
Other		656,786	Excluded/Removed	$	-
Total	$	126,195,521		$	132,816,880

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