

IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

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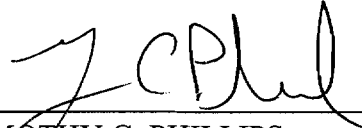
IN RE:)	
)	
UNITED CITIES GAS COMPANY,)	
a Division of ATMOS ENERGY)	
CORPORATION, INCENTIVE PLAN)	
ACCOUNT (IPA) AUDIT)	CONSOLIDATED DOCKET NOS.
)	01-00704 and 02-00850
UNITED CITIES GAS COMPANY,)	
a Division of ATMOS ENERGY)	
CORPORATION, PETITION)	
TO AMEND THE PERFORMANCE)	
BASED RATEMAKING)	
MECHANISM RIDER)	


**JOINT BRIEF OF THE CONSUMER ADVOCATE AND THE TRA STAFF IN
OPPOSITION TO THE REQUEST OF ATMOS TO REVIEW THE HEARING
OFFICER'S ORDER**

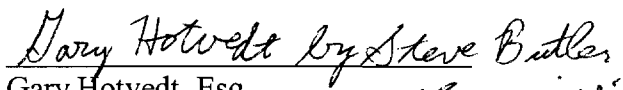
Comes now Michael E. Moore, Acting Attorney General and Reporter for the State of Tennessee, through the Consumer Advocate and Protection Division of the Office of the Attorney General ("Consumer Advocate"), and the TRA Staff of the Utilities Division ("the Staff"), as a party to the above named dockets, and jointly submit this brief in opposition to *Atmos Energy Corporation's Motion For TRA Review Of Hearing Officer Order*. The Consumer Advocate and the Staff object to the relief sought. The arguments set forth by Atmos Energy Corporation ("AEC") have been weighed in painstaking fashion. The findings, conclusions and decisions set forth in the April 18, 2006 *Order Denying Motion for Reconsideration* and the March 14, 2006 *Initial Order of the Hearing Officer on the Merits* are compelling.

The foregoing considered, the Consumer Advocate and the Staff respectfully request that the motion filed by AEC be denied.

FOR THE STATE OF TENNESSEE:


TIMOTHY C. PHILLIPS
Senior Counsel
B.P.R. # 12751

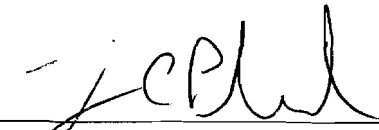

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail on Thursday, October 19, 2006.

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