

TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

MEMORANDUM

TO: Docket File 05-00253

FROM: Pat Murphy, Manager *PM*
Utilities Division

DATE: February 22, 2006

SUBJECT: Audit of Atmos Energy Corporation's Actual Cost Adjustment (ACA) for the Twelve (12) Months Ended June 30, 2006 – Extension of 180 day audit period to May 15, 2006.

The six-month deadline for the completion and approval of the TRA Staff's audit of Atmos' ACA filing is March 14, 2006. In order for the Company to have sufficient time to respond to outstanding Staff data requests and the Staff to have adequate time to review and analyze those responses, Staff has requested a one-month extension of this deadline to the May 15, 2006 Authority Conference. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff.

On February 14, Staff contacted the Company to request the above extension. On February 14, Pat Childers, Vice President of Regulatory Affairs for Atmos Energy, responded by email that the Company did not object to extension requested.