

TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

MEMORANDUM

To: Ron Jones, Chairman
Sara Kyle, Director
Pat Miller, Director

From: Gary Lamb *GL*
Utilities Division

Date: May 2, 2006

Subject: Atmos Energy Actual Cost Adjustment Audit Report Revision
Docket 05-00253

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Attached is a revised page 2 of Staff's audit report of Atmos Energy's 2005 Actual Cost Adjustment filing. On page 2, the original report stated that "[t]he Company began to **refund** to its Union City customers and customers in other Tennessee service areas on October 1, 2005, to distribute the balances in the ACA accounts as of June 30, 2005." The sentence should read "[t]he Company began to **surcharge** its Union City customers and customers in other Tennessee service areas on October 1, 2005, to distribute the balances in the ACA accounts as of June 30, 2005."

c: Colleen Edwards
Senior Policy Advisors
Richard Collier
Eddie Roberson
Darlene Standley
David Foster

Atmos 2005 ACA Audit Report Page 2 revision memo

The Company began to surcharge its Union City customers and customers in other Tennessee service areas on October 1, 2005, to distribute the balances in the ACA accounts as of June 30, 2005. The Audit Staff's findings resulting from this audit are described in detail in Section VIII of this report.