

TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
Eddie Roberson, Director
Pat Miller, Director
Ron Jones, Director



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

January 30, 2007

VIA FACSIMILE AND U.S. MAIL

Ms. Pat Childers
Rates & Regulatory Affairs
Atmos Energy Corporation
810 Crescent Centre Drive
Franklin, TN 37067-6226

TRA DOCKET ROOM
2007 JAN 30 PM 6:11

RE: Docket No. 05-00253; Atmos Energy Corporation's Annual Cost Adjustment (ACA) for the Twelve Months Ended June 30, 2005

Dear Ms. Childers,

On January 30, 2007, Tennessee Regulatory Authority ("Authority" or "TRA") Audit Staff filed a *Notice of Clarification of Filing by the Utilities Division of the TRA*, which primarily addresses Recommendation #3 of Audit Staff's Compliance Audit Report. It is requested that a response to this filing be filed with the Office of the Chairman of the Authority no later than **2:00 p.m. on Tuesday, February 6, 2007**, and that you reference Docket No. 05-00253 on the response. In accordance with TRA rules submit either (1) thirteen written copies of your response or (2) four written copies and an electronic version.

Thank you for your attention to this matter. Should you have any questions, please do not hesitate to contact me.

Very truly yours,

J. Richard Collier
General Counsel

C: Docket No. 05-00253