

RECEIVED
2007 FEB -6 AM 10:15
T.R.A. DOCKET ROOM

February 6, 2007

VIA AND U.S. MAIL

Mr. J. Richard Collier
General Counsel
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505


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

Dear Mr. Collier,

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 addressed Recommendation #3 of Staff's Compliance Report. Atmos Energy Corporation has reviewed *Staff's Clarification of Staff Recommendation* and supports Staff's finding with regards to filing timely gas procurement agreements.

If you have any questions, please do not hesitate to contact me at 615-771-8332.

Very truly yours,


Patricia J. Childers
Vice President – Rates & Regulatory

Atmos Energy Corporation 810 Crescent Centre Drive Franklin, TN 37067-6226