

TENNESSEE REGULATORY AUTHORITY



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

460 James Robertson Parkway
Nashville, Tennessee 37243-0505

July 21, 2006

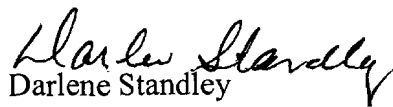
Ms. Misty Smith Kelley
Baker, Donelson, Bearman & Caldwell
1800 Republic Centre
633 Chestnut Street
Chattanooga, TN 37450-1800

RE: Docket No. 05-00258 PETITION OF THE CONSUMER ADVOCATE TO PEN
AN INVESTIGATION TO DETERMINE WHETHER ATMOS ENERGY
CORP. SHOULD BE REQUIRED BY THE TENNESSEE REGULATORY
AUTHORITY TO APPEAR AND SHOW CAUSE THAT ATMOS ENERGY
CORP. IS NOT OVEREARNING IN VIOLATION OF TENNESSEE LAW AND
THAT IT IS CHARGING RATES THAT ARE JUST AND REASONABLE

Dear Ms. Kelley:

Please provide the information as outlined on the attached Data Requests. All information should be provided by August 4, 2006. Should you have any questions regarding the requested information, please contact Darlene Standley (extension 149) for clarification.

Sincerely,


Darlene Standley
Utilities Division Chief

Cc: Docket File

Data Request Items and Explanations
Atmos

1. Please provide Atmos 3.03 Report for May 2006.
2. Provide a rate design generating the revenue deficiency or surplus put forth in Schedule THP-1. Also provide the supporting price-out demonstrating the revenue effect of the design.
3. Please provide billing determinants by class i.e. residential, commercial, industrial, commodity.
4. Please provide the work papers referenced as source documents in Schedules DAM-4, DAM-5, and DAM-7 along with all supporting calculations.
5. Please provide work paper and supporting calculations for the Average Customer Deposit Balance contained in Line No. 1, Column (b) of WP THP 1-1.
6. Please provide work paper supporting calculations for the Revenues in Line No. 1, Column (b) of Schedule THP-2.
7. Please provide work paper supporting calculations for the Gas Cost in Line No. 1, Column (b) of Schedule THP-3.
8. Provide the calculations for each line item in Company's schedule THP-4.
9. Please explain the difference between the numbers provided for NOI on page 3, line 3 of Greg Waller's pre-filed direct testimony and the NOI number provided in Line No. 1, Column (B) of Schedule GW-1.
10. Please provide work papers and supporting calculations for projecting the 4 months of O&M expense from June 2006 - September 2006 referenced on page 5 of Greg Waller's testimony and in Column (A) of Schedule GW-3.
11. Please provide all work papers and supporting calculations for adjustments made to customer volumes and usage volumes in Schedule GW-2.
12. Please provide work papers and supporting calculations for the capital structure presented in Column (b) of Schedule THP-9.
13. What expense category and what amount has bare steel replacement costs been accounted for in the attrition year.

Certificate of Service

I hereby certify that a copy of the foregoing is being forwarded via email and U.S. mail, postage prepaid, to:

**Timothy Phillips
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, TN 37202
Timothy.Phillips@state.tn.us**

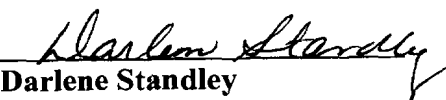
**Gary Hotvedt
Tennessee Regulatory Authority
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**Henry Walker
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Nashville, TN 37219-2433
mmalone@millermartin.com**

on this the 21st day of July 2006.


**Darlene Standley
Utilities Division Chief**