

**IN THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

IN RE: PETITION TO OPEN AN )  
INVESTIGATION TO DETERMINE )  
WHETHER ATMOS ENERGY CORP. )  
SHOULD BE REQUIRED BY THE TRA ) Docket No. 05-00258  
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 )

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**ATMOS ENERGY CORPORATION'S RESPONSES TO  
SECOND DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE AND  
PROTECTION DIVISION TO ATMOS ENERGY CORPORATION**

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**PART 1: QUESTIONS REGARDING WITNESSES AND DOCUMENTS**

1. Please identify each person whom you expect to call as an expert witness at the Phase One hearing in this docket, and for each such expert witness:
  - (a) Identify the field in which the witness is to be offered as an expert;
  - (b) Provide complete background information, including the witness's current employer, as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify;
  - (c) Identify all publications written or presentations presented in whole or in part by the witness, including either a copy of all such publications and presentations or a reference to where such publications and presentations may be publicly obtained;
  - (d) Provide the grounds (including without limitation any factual bases) for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;
  - (e) Identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;
  - (f) Identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements

relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;

- (g) Identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert; and
- (h) Please produce copies of all documents, summaries, charts, trade articles, journals, treatises, publications, workpapers, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by any proposed expert witness in evaluating, reaching conclusions or formulating an opinion in this matter.

RESPONSE: Atmos Energy Corporation (“Atmos”) has not completed its preparations for the Phase One hearing in this docket. As of the submission of these discovery responses, Atmos intends to call Donald A. Murry, Ph.D. and Donald Roff as expert witnesses at the Phase One hearing in this docket. If it becomes necessary to supplement this response, Atmos will act accordingly. Should it become necessary to supplement this response, Atmos does not waive any objections it may later make in relation to such supplemental response.

- (a) See attached Curriculum Vitae.
- (b) See response to 1(a) above.
- (c) See response to 1(a) above.
- (d) See prefiled testimony of Donald A. Murry, Ph.D. and Donald Roff in this docket.
- (e) See attached.
- (f) Dr. Murry does not have a formal written engagement agreement with Atmos.

Dr. Murry bills Atmos for the time he spends on this docket at a rate of \$225 per hour. Dr. Murry’s associates bill at hourly rates ranging from \$90 to \$150 per hour.

- (g) See prefiled testimony of Donald A. Murry, Ph.D. and Donald Roff in this docket.
- (h) Please see attached and responses to Part II questions 3, 4, 5, and 6 below.

2. Please identify the name and location of all persons having knowledge of discoverable matters in this case.

RESPONSE: Atmos has not completed its preparations for the Phase One hearing in this docket. As of the submission of these discovery responses, please see the prefiled testimony of Atmos in this docket. All of the persons identified therein are located at various Atmos offices in Tennessee and Texas and can be contacted through counsel Misty Smith Kelley, Baker Donelson, Bearman, Caldwell & Berkowitz, 633 Chestnut Street, 1800 Republic Centre, Chattanooga, Tennessee 37450, (423) 209-4148. If it becomes necessary to supplement this response, Atmos will act accordingly. Should it become necessary to supplement this response, Atmos does not waive any objections it may later make in relation to such supplemental response.

3. Please produce copies of all documents referred to or relied upon in responding to these discovery requests.

RESPONSE: See prefiled testimony and discovery requests and responses of the parties in this docket and attached documents.

4. Please produce copies of all hearing exhibits that you will introduce, use, or reference during the Phase One hearing.

RESPONSE: Atmos has not completed its preparations for the Phase One hearing in this docket. As of the submission of these discovery responses, please see the prefiled testimony of Atmos in this docket. If it becomes necessary to supplement this response, Atmos will act accordingly. Should it become necessary to supplement this response, Atmos does not waive

any objections it may later make in relation to such supplemental response.

5. Please produce copies of all documents -- including, without limitation, workpapers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information -- that Atmos contends support the factual assertions, conclusions, or opinions of any Atmos witness in this matter.

RESPONSE: Atmos has not completed its preparations for the Phase One hearing in this docket. As of the submission of these discovery responses, please see attached. If it becomes necessary to supplement this response, Atmos will act accordingly. Should it become necessary to supplement this response, Atmos does not waive any objections it may later make in relation to such supplemental response.

6. Please produce copies of all documents -- including, without limitation, workpapers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information relied upon by any Atmos witness in evaluating, reaching conclusions, or formulating an opinion in this matter.

RESPONSE: Atmos has not completed its preparations for the Phase One hearing in this docket. As of the submission of these discovery responses, please see attached. If it becomes necessary to supplement this response, Atmos will act accordingly. Should it become necessary to supplement this response, Atmos does not waive any objections it may later make in relation to such supplemental response.

7. Please produce copies of all documents -- including, without limitation, workpapers, spreadsheets, summaries, charts, notes, and exhibits -- created by or for or prepared by or for any Atmos witness in evaluating, reaching conclusions, or formulating an opinion in this matter.

RESPONSE: Atmos has not completed its preparations for the Phase One hearing in this docket. As of the submission of these discovery responses, please see attached. If it becomes necessary to supplement this response, Atmos will act accordingly. Should it become necessary to supplement this response, Atmos does not waive any objections it may later make in relation to such supplemental response.

## PART II: QUESTIONS REGARDING COST OF CAPITAL

1. Provide a projection of the annual dividends per share to common stockholders Atmos will declare from 2007 through 2011.

RESPONSE: 2007 -- \$1.28

2008 -- \$1.30

2009 -- \$1.32

2010 -- \$1.34

2011 -- no projections have been finalized

2. Dr. Murry testified, "Recognizing that rates from this proceeding will be in effect for a number of years, I also recognized prices over a longer period of time" Murry Direct at 26, lines 2-4. Please provide the following documents and information:

a. Any Board minutes recorded from September 30, 2001 through July 21, 2006

and/or any other material in the possession of the Company or its agents, including consultants, where the Company or its agents discuss or consider the potential sale of Atmos's assets in Tennessee;

RESPONSE: There are no board minutes responsive to this request.

b. Any Board minutes recorded from September 30, 2001 through July 21, 2006 and/or any other material in the possession of the Company or its agents, including consultants, where the Company or its agents discuss or consider the potential issuance of common stock;

RESPONSE: See attached.

c. Atmos's own projections of its annual equity ratio for the fiscal years ending September 30 of the years 2007, 2008, 2009, 2010 and 2011;

RESPONSE:

d. Atmos's own projections of its new stock and debt issues for the fiscal years ending September 30 of the years 2007, 2008, 2009, 2010 and 2011;

RESPONSE:

e. Atmos's own projections of its annual earnings per share of common stock for the fiscal years ending September 30 of the years 2007, 2008, 2009, 2010 and 2011;

RESPONSE:

f. Atmos's own projections of its dividends per share of common stock for the

fiscal years ending September 30 of the years 2007, 2008, 2009, 2010 and 2011.

RESPONSE:

3. For all of Dr. Murry's schedules, please provide complete copies of the specific pages of source documents referenced by each schedule.

RESPONSE: See attached.

4. For Dr. Murry's Schedule DAM-23, please provide the data and calculations that led to the figure of "5.35%" shown under the column titled "Total Market Returns," and that led to the figure of "7.1%" shown under the column labeled "Equity Risk Premium," and that led to the several figures under the column labeled "Size Premium."

RESPONSE: Dr. Murry's Schedule DAM-23 has no column titled "Total Market Returns." The "5.35%" is the yield on a 20-Year Treasury Bond as reported by the Federal Reserve Statistical release H.15 for May 2006. Please see attached. The 7.1% figure under the column labeled "Equity Risk Premium" and the figures under the column labeled "Size Premium" came from Table C-1 of Ibbotson Associates' SBBI Valuation Edition 2006 Yearbook. Please see the attached.

5. For Dr. Murry's Schedule DAM-24, please provide the data and calculations that led to the figure of "14.85%" shown under the column titled "Total Market Returns."

RESPONSE: The "14.85%" shown under the column entitled "Total Market Returns" is the

simple average of “Large Company Stocks: Total Returns (Arithmetic Mean)” of 12.3% and “Ibbotson Small Company Stocks: Total Returns (Arithmetic Mean)” of 17.4% from Table 2-1 of Ibbotson Associates’ SBBI Valuation Edition 2006 Yearbook as attached.

6. For Dr. Murry’s Schedule DAM-14, provide the number of stockholders of record for each company displayed by each time period displayed.

RESPONSE: Dr. Murry does not those values, and he has not collected those statistics.

7. Admit or deny the following: Atmos will lower its dividend payout ratio each year for the next few years until the payout ratio reaches 50% by 2009.

RESPONSE: Denied as stated. For dividend information see responses to Question 2 above.

### PART III: QUESTIONS REGARDING OPERATIONS

1. What percentage of ATMOS Customers in Tennessee are served from the Johnson City Office?

RESPONSE: Approximately 24%.

2. Does ATMOS agree that “Office” can mean either a “Commercial” or “Operating” Office; i.e. a “Commercial Office” (where customers can pay bills, request new or discontinue service, have questions about their bills answered and corrected and “Operating Office” (from which Meter Reading, Service and Construction Department personnel are dispatched)?



RESPONSE: Atmos does not use any such definition or designation for its offices, such as the two examples referred to in this question. With two exceptions (Maryville, TN where we have a separate Customer Service center downtown and an Operations center in another location and in our Division Headquarters in Cool Springs), all of Atmos's Tennessee offices are places where customers can come in, during normal business hours on week days for all the services listed in the question, except the payment of bills. In all our office locations (exceptions noted) customers may come in and 'request new or discontinue service, have questions about their bills answered and corrected'.

3. Using the definition above, how many "Commercial" and "Operating Offices" does ATMOS have in Tennessee?

RESPONSE: See response to Question 2 above. Referring to that response, Atmos has 10 customer services offices serving our Tennessee customers, one companion service center (Maryville, which is also a customer service office), and one division headquarters office, which is also open to the public during normal business hours.

4. Does ATMOS have any summary explaining the number of customers serviced by the Johnson City office?

RESPONSE: Atmos serves approximately 30,000 Tennessee customers from its office location in Johnson City.

5. Please admit or deny if ATMOS - United Cities ever had a "Commercial Office" located at 830 Memorial Blvd., in Murfreesboro.

RESPONSE: Atmos admits that Atmos, formerly known as Untied Cities Gas, did have an office located at 830 Memorial Blvd. in Murfreesboro. That address is at the corner of Memorial Blvd. and W. Lokey Ave, approximately 200 yards from Atmos' present location at 334 W. Lokey Ave. All remaining allegations are denied as stated.

5(a). If this location ever served as a "Commercial Office" please explain when that function was terminated at that location.

RESPONSE: The location at the corner of Memorial and Lokey (830 Memorial Blvd.) dates back to the 1960s. In 1988, United Cities built an additional building across the street from that location, at the current 334 W. Lokey Ave. location. The additional building was originally built to house the company's service and construction departments. From 1988 to 1998, both offices were open, with the one at 830 Memorial Blvd. open for customer interaction while the building across the side street (Lokey Ave.) served as a service center. In 1998, 830 Memorial Ave. location was closed and these employees and functions were moved across the street to the present location on Lokey Ave.

6. Admit or deny if ATMOS has ever provided "Commercial Office" services from your current "Operating Office" located at 334 W. Lokey in Murfreesboro, TN?

RESPONSE: See responses to Questions 2 and 3 above. Atmos admits that it currently does provide all types of customer services functions listed in Question 2 above (requesting new or discontinue service, asking questions about bills and have corrections made to bills, etc.) from the location at 334 W. Lokey in Murfreesboro, with the exception of accepting bill payments. All remaining allegations are denied as stated.

6(a). If the 334 W. Lokey location was ever served “Commercial Office” services, please explain when that function was terminated at that location.

RESPONSE: See responses to Questions 2 through 5 above.

7. Admit or deny if ATMOS has removed the “Commercial Office” function from Murfreesboro, TN?

RESPONSE: Denied. See responses to Questions 2 through 6 above. With the exception of the function of accepting bill payments, Atmos has not removed from its Murfreesboro office any of the customer service functions listed as “Commerical Office” functions in Question 2. Prior to 1999, Murfreesboro customers could either pay their bills in person at the company’s one Murfreesboro office location, or they could mail their payments in. The ability to pay in person was only available during normal business hours, Monday through Friday. In 1999, Atmos ceased taking in-person bill payments at their office locations. Today, customers who wish to pay their bills in person may do so at as many as 4 different third party payment centers in the Murfreesboro area. Many of these locations are open earlier or later than normal business hours, or are open 7 days a week. Less than approximately 5% of Atmos’ Tennessee customers use these in-person payment locations.

8. If so, please explain why these services were terminated in Murfreesboro.

RESPONSE: See response to Question 7 above.

9. Under what circumstances would ATMOS entertain the opening of a, “Johnson

City"-type "Commercial Office" in Murfreesboro?

RESPONSE: See responses to Questions 2 through 7 above. Atmos' Murfreesboro location already provides all of the services provided at the company's Johnson City office.

10. In response to CAPD Data Request #1, Part II, Question 12 requesting ATMOS employee count by month for Tennessee and contiguous states please explain those positions (and job functions) removed from Tennessee from June, 1999 (388 employees) to June, 2006 (210 employees) or a reduction of 178 employees or 46%.

RESPONSE: Of the 178 difference in employee numbers indicated in this response, 133 were actually UCG Propane employees (i.e. non-utility). The propane division was sold to Heritage propane in August, 1999. The remaining 45 have included additional employees in Brentwood/Cool Springs "corporate headquarters", local office employees who answered telephones and took payments (functions now done at the company's Customer Support Center or by third party payment centers), and sales employees. For the most part, these 45 employees left as a result of either transfers to other locations outside of Tennessee, or retired and were not replaced.

10(a). In the light of this reduction in employees, please explain your comment on page 11: "As explained earlier in my testimony, contrary to the comments made in the media and at the meeting, the Company has not closed any local offices in the Murfreesboro area, nor has the Company downsized employees".

RESPONSE: Please see the responses to the several related questions above that ask about our Murfreesboro office. The company has not closed any local office in Murfreesboro.

The company has reduced the number of employees, but the context of the quote again

refers to responses to allegations and inferences by others and in the media that we have somehow downsized specifically in Murfreesboro. Using Murfreesboro as an example, of the 13 employees/ job functions reduced since 1997, 6 were Customer Service agents who answered telephones, took payments, etc. – functions that have been replaced by our 24/7 Customer Support Center or by the four payment centers in Murfreesboro. 4 more of these 13 were associated with appliance installations,( another non-utility-related function of appliance sales we no longer offer.), 2 were construction employees, and 1 was in sales.

10(b). Please explain the follow comment: “Atmos’ Murfreesboro office has been at the same location for more than 20 years and has maintained the same number of local employees”.

RESPONSE: Our Murfreesboro office is still in the same “location” that is has been for more than 20 years – actually over 40 years in fact. It is true that there once were two separate buildings; one that faced Memorial and one, literally across the street, that faced Lokey. We did indeed close the building that faced Memorial and relocated those employees and functions across the street to Lokey. In that we are still within a few hundred yards of where we’ve been for over 40 years, we consider that to be, generally, the same location.

There is not the same number of local employees in Murfreesboro over the 20 year period. The context of the original statement was in response to other public statements made that the company has reduced its levels of service and local presence. Please see the response to Question 10a above.

11. Please explain how Tennessee consumers are being provided the same quality service today as compared with 1999 services?

RESPONSE: Actually, the service available to Tennessee customers today is greater than the customer service provided in 1997.

- Customers today have 24/7 service for both customer service inquiries and emergencies. In 1997 emergency service was available 24/7, but customer service inquiries were handled only during normal business hours, Monday through Friday.
- Today, customers who prefer to pay in person have a network of 67 payments centers across the state, many with extended hours. In 1997 customers could make payments in person only at our company office locations.
- Customers have additional payment options today — payment by check or credit card over the telephone, or by check on our Web site. These options were not available in 1997.
- Over 95% of our customers today choose to make bill payments by mail, over the telephone, on our Web site or on our automatic payment plan. Less than 5% of our customers make their payments in person at a payment center.
- Customers today can obtain account information, sign up for programs and services, and request service on the Atmos Energy Web site.
- And, just this year, we implemented a new customer service offering called, “same day service.” Customers calling for service by 2 p.m. have the opportunity to receive same day service.

12. Mr. Paris, regarding your comments on page 7 (ATMOS Commitment To Customer Service) one understands without effective service metrics and reporting on a regular basis, regulators, customers, and others cannot adequately, independently verify ATMOS’ service assertions; in this light, would ATMOS agree to Service Metrics and reporting for Call

Center, Field Services, Construction, and Meter Reading on a regular basis?

RESPONSE: Atmos is committed to providing “Excellent Customer Service” and that very statement is one of the fundamentals of our Corporate Vision Statement. We have already expended significant resources toward accomplishing that goal:

1. Atmos customer inquiries to the TRA Consumer Services Division are among the lowest of any Tennessee Utility.
2. Atmos representatives meet frequently with the TRA Consumer Services Division to receive feedback concerning customer related issues.
3. Atmos does maintain Call Center metrics and has provided this information to the TRA upon request. We believe our metrics in this area are some of the best in the industry.
4. Atmos conducts periodic Customer Service Surveys to get feedback from our customers. The most recent Survey indicated very high customer satisfaction results.
5. We monitor customer complaints to the TRA and we believe the low number of customer service complaints indicates a high level of service provided.
6. In June of 2006, Atmos implemented “Same Day” service to all of our utility customers. Customers who call to have service activated by 10 AM will have gas service that same day. We believe we are one of very few utility companies in the country that will make that commitment.

While Atmos is committed to providing excellent customer service, we would be opposed to unilaterally submitting to arbitrary metric standards that would only serve to penalize us. However, we would be willing to participate in on a utility industry panel that would serve to develop fair and equitable customer service standards that would serve not only as a penalty

but also as an incentive to those companies that exceed the standards.

#### PART IV: QUESTIONS REGARDING MAIN REPLACEMENT

1. Please provide the replacement detail encompassing the replacement of mains replaced per year; i.e., feet (miles) replaced, replacement cost per foot, total removal cost, and total expenditures through the 10 year process.

RESPONSE:

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Pipe Replaced	44,658	26,616	8,739	7,738	6,403	14,500	19,839	22,883	51,484	44,707	60,000
Cost per ft	25.08	25.59	26.11	26.65	27.19	27.74	28.31	28.89	29.48	30.08	30.68
Annual Cost	1,119,984	681,129	228,203	206,188	174,097	402,300	561,663	661,063	1,517,666	1,344,787	1,840,896
Total Cost	8,737,976										

2. Please explain the “recovery mechanism surcharge procedure”; i.e., would the procedure be similar to “an expense” (or immediate recovery) or a “rate base” recovery (replaced over time)? That is, explain in more detail what ATMOS means by “that the actual replacement cost be determined annually and a recovery mechanism (surcharge collect those costs over the next 12 months).”

RESPONSE: Atmos proposes the “rate base approach”. Actual expenditures would be recorded and added to rate base. We only request that an annual recovery mechanism be implemented to recover the cost of this capital investment between rate cases.

3. Please explain the accounting treatment for depreciation in the mechanism.

RESPONSE: The mechanism includes additions of bare steel and reduces that by the retirements of bare steel. Depreciation would be added or removed depending on the addition or retirement of mains in order to determine the amount to be collected.



4. Would the surcharge apply to “new business plant” or just “replaced plant”; i.e., if a 6” main is replaced with a 10” main to help serve new growth, is ATMOS preparing to recover the cost of the 10” line?

RESPONSE: The proposed Capital Recovery mechanism could be applied to all Capital investments as a means of avoiding regulatory lag. In the specific example given, cost replacement of cast iron or bare steel with a pipe of different size would be recoverable under the Company’s proposal.

5. Explain the “verification process” to be conducted by the TRA Audit Staff as the pipe is replaced insuring that no “appropriate “plant is incorporated in the surcharge, how costs are verified for payroll expense to insure no double-counting of expense vs. capital recovery.

RESPONSE: We propose that an annual audit be conducted for the purpose of determining the customer surcharge for the following year. TRA staff would audit plant accounting and investment records to verify the authenticity of the charges and once that is established, a surcharge would be calculated based on the authorized return for that investment. Atmos currently files an annual report with the Georgia Public Service Commission in compliance with the Commission’s order authorizing recovery of its’ pipe replacement program relative to cast iron and bare steel. The annual filing is straight forward and is not unduly burdensome on either the Company or the staff.

6. Please explain the “true- up” provision process including the audit process.

RESPONSE: : The amount collected will be tracked and at the time of the next filing of the

surcharge a debit or credit would be included in the surcharge. If the amount collected is more than the surcharge calls for a credit will be included in the surcharge amount conversely if the collection falls short a debit will be included in the surcharge amount

7. Please explain why traditional recovery of “used and useful” plant could not be applicable with this on-going replacement similar to the process utilized by Nashville Gas in their recent completion of their bare steel/cast iron main not utilizing a surcharge?

RESPONSE: The Company’s proposal is designed to provide for timely inclusion in rates of recovery of investment in used and useful plant for main replacement. The proposal provides for annual inclusion of additional investment in main replacement between rate cases thus reducing regulatory lag. Without this surcharge mechanism or annual rate cases there would be significant lag between investment in used and useful main replacements and the beginning of recovery through rates of such investments.

#### PART V: QUESTIONS REGARDING NUMBER OF TENNESSEE EMPLOYEES

1. Please provide the correct number of Atmos “Tennessee Employees” and explain the reason for previously reporting two sets of numbers of “Tennessee Employees,” i.e., the 210 “Tennessee Employees” for ATMOS (as originally reported via email\*\* from Ms. Childers to Michael Chrysler on 7/18/06 in response to CAPD Data Request #1, Question 12) and the 155 “Tennessee Employees” used for company payroll expense.

\*\* E-mail explanation of the two numbers sent via email from Ms. Childers to Michael Chrysler 7/20/06:

“To clarify, the number given in response to 12 included those employees physically located in TN that work for Mid States, also included are Becky Buchanan and Allen Ashburn, considered shared service out of Dallas, but they are located here. Also are the Gas Control folks which are down in Franklin but are technically shared service and the Atmos Energy Services folks which are not utility but are located in Franklin as well. In contrast to information provided relative to titles and salaries, that only

included UTILITY employees (TN town employees, Cool Springs, Regional offices).”

RESPONSE: The difference in the numbers provided are due to the company interpreting two entirely different questions. The reported 210 is the number of employees living in Tennessee, including those that were corporate, Tennessee regional office’s, Tennessee shared services employees. The reported 155 employees are specifically those employees whose payroll is 100% Tennessee and does not include employees that would be allocated (corporate regional offices, shared services or service field.

2. Please provide a revised response reconciling the two (2) sets of employees (referenced above) by State, By Month, by Year for ATMOS originally provided in response to CAPD Data Request #1, Part H, Question 12.

RESPONSE: See response to Question 1 above.

Respectfully Submitted,

BAKER, DONELSON, BEARMAN  
CALDWELL & BERKOWITZ



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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing has been hand-delivered, e-mailed or faxed and mailed to the following parties of interest this 4th day of August, 2006.

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