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)	

ATMOS ENERGY CORPORATION'S RESPONSES TO ATMOS INTERVENTION GROUP'S SECOND ROUND OF DISCOVERY

1. Provide the Company's workpapers supporting the customer growth calculation (bills and volume) contained on Company Schedule GW-2.

RESPONSE: Please see the response to DR # 27 of the SECOND JOINT DISCOVERY REQUESTS OF TRA INVESTIGATIVE STAFF AND CONSUMER ADVOCATE AND PROTECTION DIVISION.

2. Provide the rationale and Company workpapers supporting the Barnsley Storage Fee adjustment of \$1,818,133 on Company Schedule GW-2.

RESPONSE: Please see the response to DR # 26 of the SECOND JOINT DISCOVERY REQUESTS OF TRA INVESTIGATIVE STAFF AND CONSUMER ADVOCATE AND PROTECTION DIVISION.

Respectfully Submitted,

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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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