TENNESSEE REGULATORY AUTHORITY

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



460 James Robertson Parkway Nashville, Tennessee 37243-0505

August 23, 2006

Mr. Henry Walker Esq. Boult, Cummings, Conners & Berry, PLC 1600 Division Street, Suite 700 Nashville, TN 37203

Re: In Re: Petition of the Consumer Advocate to Open 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 TRA Docket No. 05-00258

Dear Mr. Walker:

Per your request, enclosed please find the Atmos Energy Corporation's ("Atmos") electronic data filed with the Tennessee Regulatory Authority ("Authority" or "TRA") from October 2003 through March 2006 are enclosed.

The Authority cannot attest to the accuracy or completeness of the information contained in the filing. To the best of the Authority Staff's knowledge, information and belief, the information provided is the submission by Atmos to the Authority and contains the information in the possession of the Authority at this time.

Should you have any questions, please do not hesitate to contact me at 615-741-2904, Ext. 170.

Very truly yours,

J. Richard Collie