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November 20, 2006

Pat Miller, Director
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

filed electronically in docket office on 11/20/06

Re: *In Re: Atmos Energy Corporation's Annual Cost Adjustment (ACA) for the Twelve Months Ended June 30, 2005*

Docket Number: 05-00253

In Re: Petition to Open an Investigation to Determine Whether Atmos Energy Corp Should be Required by the TRA 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

Docket Number: 05-00258

Dear Director Miller:

The Atmos Intervention Group ("AIG") joins in the brief submitted by the Consumer Advocate Division of the Office of the Attorney General ("CAD") concerning the issue of whether the asset management issues raised in Docket 05-00258 (a rate case) should be moved over to Docket 05-00253 (an audit of the company's ACA filing, now a contested case proceeding).

AIG concurs with the CAD that if, in fact, Docket 05-00253 includes the same parties, procedures, and potential remedies — such as a decrease in base rates — as a general rate case, it matters little what docket number is attached to the proceeding.

AIG would also like to note that Director Jones, acting as Hearing Officer, addressed this same question in his recommended findings released October 6, 2006. He properly concluded that, since the asset management issues could result in a reduction in the revenue requirement of Atmos Energy Corp., it would be more appropriate to consider those issues in the context of a general rate case rather than in an audit of the company's annual ACA filing.

No party to this proceeding filed an appeal of the Hearing Officer's decision. Furthermore, the Authority originally put the Hearing Officer's decision on the TRA's conference agenda on November 6, 2006. Once again, no party submitted any comments in opposition to the Hearing Officer's recommendation.

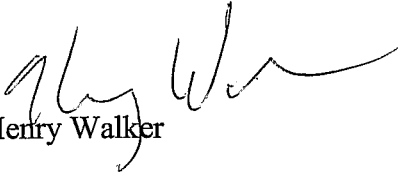
The TRA has already voted once, on June 26, 2006, to hear these issues in the context of a rate case. Since these issues may result in a reduction in the company's base rates, these issues belong in a

rate case. There is no reason to reconsider that decision and, since Director Jones issued his recommended findings, no party has asked the agency to do so.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By:


Henry Walker

HW/djc

cc: Chairman Kyle
Director Jones
All parties