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November 28, 2006

Chairman Sara Kyle
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37214

Attention: Ms. Sharla Dillon
Dockets Manager

Docket No. 05-00258
Atmos Energy Corporation

Dear Chairman Kyle:

Attached are three electronic files in the above referenced docket. Both excel files are marked Confidential as contract rates are specifically identified. One file pursuant to Director Miller's Motion documents revenue neutrality within the 210, 211 and 220 rate schedules. The second excel file documents the calculation of rates for all tariffs resulting in the gross margin pursuant to the Tennessee Regulatory Authority's decision on October 26, 2006.

Tariffs for all Atmos' rate schedules are included with an effective date of December 1, 2006. If you have any questions, please contact me at 615-771-8332 or Allen Ashburn at 615-771-8363.

Very truly yours,

Patricia J. Childers
VP – Rates & Regulatory Affairs

Cc: Chairman Miller
Chairman Jones
Chairman Roberson
Parties of Record
Darlene Standley

