

February 27, 2007

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

Attention: Ms. Sharla Dillon  
Dockets Manager

RE: Atmos' (CONFIDENTIAL) response to Staff data requests submitted on February 22, 2007, Docket No. 05-00281

Dear Chairman Kyle:

Atmos submits its responses to Staff data requests issued on February 22, 2007, Docket No. 05-00281. The original and four (4) copies have been filed along with the electronic version. This information is CONFIDENTIAL. Please let me know if you have any questions.

Sincerely,

Josh Stull  
Rate Analyst