

TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
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460 James Robertson Parkway
Nashville, Tennessee 37243-0505

MEMORANDUM

TO: Docket File 06-00222

FROM: Pat Murphy, Manager *PM*
Utilities Division

DATE: February 7, 2007

SUBJECT: Audit of Atmos Energy Corporation's Actual Cost Adjustment (ACA) for the Twelve (12) Months Ended June 30, 2006 – Extension of 180 day audit period to March 26, 2006.

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The six-month deadline for the completion and approval of the TRA Staff's audit of Atmos' ACA filing is February 28, 2007. Due to additional time needed for a final data request and allowing sufficient time for the Company to respond, Staff has requested a one-month extension of this deadline to the March 26, 2007 Authority Conference. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff.

On February 5, Staff contacted the Company to request the above extension. On February 6, Edwin Wilkins, Senior Rate Analyst for Atmos Energy, responded by email that the Company did not object to the extension requested.

This memo represents privileged communication between the Staff and Directors of the Tennessee Regulatory Authority. It is not for distribution outside the Tennessee Regulatory Authority.