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July 18, 2007

Sharla Dillon, Docket Manager
Tennessee Regulatory Authority
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VIA HAND DELIVERY

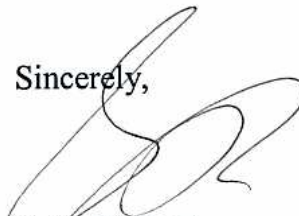
**RE: Petition of Atmos Energy Corporation for Approval of Tariff Establishing
Environmental Cost Recovery Rider, TRA Docket No. 07-00081**

Dear Ms. Dillon:

Enclosed is a replacement CD containing Atmos Energy Corporation's Non-Confidential Supplemental Responses to the First Discovery Requests of the Consumer Advocate and Protection Division in .pdf format. The required original and four hard copies of this response were filed yesterday.

Best regards.

Sincerely,



A. Scott Ross

ASR:prd

Enclosure

xc: Via E-Mail:
Ryan McGehee (w/o Enclosure)
Henry M. Walker (w/o Enclosure)
Patricia D. Childers (w/o Enclosure)

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:	)	
	)	
PETITION OF ATMOS ENERGY	)	DOCKET NO. 07-00081
CORPORATION FOR APPROVAL	)	
OF TARIFF ESTABLISHING	)	
ENVIRONMENTAL COST RECOVERY	)	
RIDER	)	

**NON-CONFIDENTIAL
SUPPLEMENTAL RESPONSES TO THE
FIRST DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE AND
PROTECTION DIVISION**

Atmos Energy Corporation, Tennessee
Docket No. 07-00081
Responses to CAPD First Discovery Request

24. Please provide a copy of the general ledger account(s) for each fiscal year ending September 30 that accumulates to the \$2,364,756.72 recorded as of September 30, 2006, referenced in Schedule GW-3, as well as a copy of the financial source document supporting each journal entry recorded therein.

RESPONSE:

Subject to and without waiving its general objections, Atmos refers to the attached Excel spreadsheet labeled CAPD DR1-024ATT.xls.

Witness: Waller

Docket # 07-00081

DR 24

Atmos Energy Corp.

Summary of Tennessee Environmental Account Balances

9/30/2006

Account Number	Description	Balance 10/1/2005	FY2006 Activity	Balance 9/30/2006
1860.13927	Johnson, City, TN	299,829	-	299,829
2420.27337	Johnson, City, TN	1,366	17,350	18,716
1860.13927	Bristol, TN	750,465	-	750,465
2420.27337	Bristol, TN	-	15,091	15,091
2420.27337	Bristol, TN	2,767	-	2,767
1860.13936	TN Tank Removal	183,112	-	183,112
Total Environmental		1,237,540	32,441	1,269,981

Docket # 07-00081

DR 24

Atmos Energy Corp.

Reconciliation of Johnson City Site Expenditures to General Ledger

\$ 1,425,810.86 invoice listing

(496,292.33) Converted GL bal as of 10-98
(96,674.97) 5-28-99 convert JC invoices to Bristol project 050.10842 in error
(380,999.76) 2-01 seg JE #030-001 to "split environmental liability into appropriate divisions"
11,820.24 8-01 JE 030-001 ljf tax related
1,121.26 9-01 JE 030-001 ljf tax related
2,145.00 12-01 JE 030-001 mam tax related
1,077.54 Baker & McKenzie #21021767 5-9-02 s/b Bristol
65,968.25 8-03 JE 070-001 abe Environ Liabilities Adj/Correction
(0.20) 7-04 JE 070-001 abe adj
(341,210.12) 9-04 JE 070-001 abe Environmental True Up
(202.60) 12-04 JE 070-001 abe reclass to Hannibal
235,000.00 3-01 Misc Entry in Oracle PA to project 050.11710
(140.00) Environmental Data Resources #373727 coded to 050.0000.1860.13938.091000
(5,350.92) Arcadis Geraghty & Miller #31963 coded to 050.0000.1860.13938.091000
(3,908.35) Arcadis Geraghty & Miller #35339 coded to 050.0000.1860.13938.091000
(6,855.43) Arcadis Geraghty & Miller #41063 coded to 050.0000.1860.13938.093000
(16,604.68) Arcadis Geraghty & Miller #42895 coded to 050.0000.1860.13938.091000
(45,568.62) Arcadis Geraghty & Miller #45466 coded to 050.0000.1860.13938.091000
(2,301.52) State of Tennessee #9990513 coded to 050.0000.1860.13938.091000
(7,998.40) Arcadis Geraghty & Miller #47513 coded to 050.0000.1860.13938.091000
(3,141.96) Arcadis Geraghty & Miller #52004 coded to 050.0000.1860.13938.091000
(479.18) Stuart Schulz #Exp-022900 coded to 050.0000.1860.13938.091000
(1,598.19) Baker & McKenzie #47862-092100 coded to 050.0000.1860.13900.093000 Bristol
(358.90) Stuart Schulz #Exp-121200 coded to 3314 O&M
(277.62) Baker & McKenzie #47862-111600 coded to 050.0000.1860.13900.093000 Bristol
(1,449.79) Baker & McKenzie #47862-121800 coded to 050.0000.1860.13900.093000 Bristol
(250.00) TN Dept of Environment and (TDEC), CHE-022301 coded to 050.0000.2420.27337.093000
(267.82) Stuart's 5-1-01 Exp Report not in acct
(2,236.03) Environmental Operations #13459 8-27-01 coded to 050.0000.2420.27337.097191
(2,778.05) Environmental Operations #13540 8-31-01 coded to 050.0000.2420.27337.097191
(2,656.94) TN Dept of Environment and (TDEC), INV112603 coded to 050.0000.2420.27387.093152
(2,550.00) Baker & McKenzie #21042554 coded to 010.1121.9230.05010.002000
(467.94) Baker & McKenzie #21076586 coded to 050.3304.9230.06121.093000
(1,870.00) Baker & McKenzie #21078691 coded to 050.3304.9230.06121.093000
(80.00) Baker & McKenzie #21078691 coded to 050.0000.1860.13900.093000
(255.00) Baker & McKenzie #21106855-02 coded to 050.0000.1860.13900.093000
(938.36) Arcadis Geraghty & Miller #208436 4-04 coded to Bristol in error

317,179.47

317,179.47 GL

- difference

Docket # 07-00081

DR 24

Atmos Energy Corp.

Reconciliation of Bristol Site Expenditures to General Ledger

\$ 764,827.11 invoice listing

(133,361.50) converted GL bal as of 4-98
1,598.19 Baker & McKenzie #47862-092100 10-18-00 s/b JC
277.62 Baker & McKenzie #47862-111600 12-31-00 s/b JC
1,449.79 Baker & McKenzie #47862-121800 1-19-01 s/b JC
(162.96) O&M - Stuart's 12-12-00 Exp Rpt
(87.66) O&M - Stuart's 12-12-00 Exp Rpt
(43.26) O&M - Stuart's 12-12-00 Exp Rpt
(5.00) O&M - Stuart's 12-12-00 Exp Rpt
(203.00) Stuart's 5-1-01 Exp Report not in acct
(1,077.54) Baker & McKenzie #21021767 5-9-02 reclassified to JC in error
(382.50) Baker & McKenzie #21066866 5-19-04 coded to 050.3304.9230.06121.093000
(1,829.48) Baker & McKenzie #21069708 6-30-04 coded to 050.3304.9230.06121.093000
(1,977.27) Baker & McKenzie #21074499 9-24-04 coded to 050.3304.9230.06121.093000
(2,985.57) Baker & McKenzie #21076586 10-22-04 coded to 050.3304.9230.06121.093000
(553.34) Baker & McKenzie #21085612 3-24-05 coded to 050.3304.9230.06121.093000
(1,378.93) Baker & McKenzie #21090079 5-25-05 coded to 050.3304.9230.06121.093000
(640.34) Baker & McKenzie #21090316-2 6-3-05 coded to 050.3304.9230.06121.093000
938.36 Arcadis Geraghty & Miller #208436 4-04 s/b JC
233,067.61 Hannibal invoices posted to Bristol project 050.10842
96,674.97 JC invoices posted to Bristol project 050.10842
87,000.00 MISC GL Oracl entry - 050.11694
(262,557.74) ABE JE 070-001 9-2004
4,779.09 tdj JE 030-001 1-2005
(15,043.06) Baker & McKenzie invoices reclassified from SSU to 050.0000.2420.27337.093153

768,323.59 adjusted balance

768,323.59 GL

- difference

Docket # 07-00081

DR 24

Atmos Energy Corp.

Reconciliation of Tennessee Tank Removal Expenditures to General Ledger

\$ 189,882.72 invoice listing

(6,770.35) Four Seasons #573827, 3-99, coded to 050.0000.1860.13927.091000

183,112.37

183,112.37 GL

- difference

Atmos Energy Corporation, Tennessee
Docket No. 07-00081
Responses to CAPD First Discovery Request

25. Please provide a schedule detailing the \$797,750.77 total "General Ledger Balance at time of system conversion following acquisition of UCG by Atmos, October, 1998," referenced in Schedule GW-3, including Date, Vendor, Invoice Number and Amount for each individual charge.

RESPONSE:

Subject to and without waving its general objections, Atmos refers to the attached spreadsheet labeled CAPD DR 1-025ATT.xls, which contains the detail that exists prior to system conversion.

Witness: Waller

Docket # 07-00081
 DR 25
 Atmos Energy Corp.
 Detail of Pre-Conversion Balances

		Johnson City	Bristol	TN Tank Removal
	JV 121			70,000.00
	V#1538004 DRE			885.00
	V#1541651 C&C			6,539.80
	V#1545550			150.00
	V#1553365 SEC			9,404.33
	V#1553361 SPATCO			3,193.38
	V#1553909 CW Env Serv			2,460.12
	V#1553919 SPATCO			964.57
	V#1551213 Env Sci			325.00
	V#1553362 Cumb Exp			18.50
	JV 64 - Reclass ENCO voucher			6,159.40
Bal 1994		-	-	100,100.10
	V#1556987 SPATCO			375.10
	V#1560591 Tanknology			517.71
	V#1567134 Nash Barrel & Drum			72.60
	V#1567475 Env Sci			130.00
	JV 92 Environmental Accrual	750,000.00		
	V#1574901 Tanknology			541.25
	V#1575098 EM Science			708.43
	V#1593512 Black&Veatch	833.33	833.34	
	V#1595356 C&C		9,694.37	
	JV 16 reclass V#1567134			(72.60)
	JV 16 reclass V#1567475			(130.00)
	JV 16 reclass V#1575098			(708.43)
	V#1603764 Black & Veatch	100.00	100.00	
	JV 124 - Expense Legal Expense			
	V#1612434 EM Science			1,077.60
	V#1618565 C&C		3,306.52	1,007.71
Bal 1995		750,933.33	13,934.23	103,619.47
	V#1628423 Tri State Lab			285.00
	V#1630876 Four Seasons			18,011.52
	V#1636603 Jones,Day	976.32	976.32	
	V#1637949 Sir Speedy			12.83
	V#1639725 ReTec - Johnson City			2,946.35
	V#1641069 EPS Bristol UST			7,885.30
	V#1647251 Env Poll Ser - BR UST			2,893.56
	V#1649790 C&C	862.51	5,785.62	9,108.00
	V#1655338 NTIS	28.33	28.33	
	V#1661657 McGraw Hill			37.38
	V#1663631 Env Poll Ser			100.00
	V#1663658 Southern Excavating			5,219.55
	V#1665492 C&C			2,305.50
	V#1667103 Four Seasons			2,022.53
	V#1667104 Four Seasons			3,224.60
	JV 33 Reclass Voucher			(37.38)
	V#1672091 Environmental			548.78
	V#1674924 TDEC	25.00		

		Johnson City	Bristol	TN Tank Removal
	V#1683004 Env Poll Serv - BR MGP			100.00
	V#1685959 C&C	7,416.03		6,368.32
	V#1694727 TDEC	5,134.42		
	JV 60 Accrue C&C	6,209.41		1,135.00
	JV 95 Reclass Ins Recov Expenses	112,637.00	112,637.00	
Bal 1996		884,222.36	133,361.50	165,786.31
	JV 60 Reverse 12/96 C&C Accrual	(11,099.21)		(1,135.00)
	V#1696904 C&C	11,099.21		1,135.00
	V#1697403 Laidlaw			540.50
	V#1700800 EDR	244.00		
	V#1700801 EDR	50.00		
	V#1700802 EDR	90.00		
	V#1708143 TVG			9,461.40
	V#1711144 JC Press	115.18		
	RJ 25 State of TN			(10,465.89)
	RJ 25 EDR	(244.00)		
	V#1719253 C&C	1,965.41		
	V#1719315 B&M	6,531.27		
	V#1721033 Sir Speedy	38.54		
	V#1721034 TVG			2,774.62
	V#1722267 C&C	4,264.27		
	V#1734223 B&M	3,407.71		
	V#1734779 TDEC	899.68		
	V#1736823 Sir Speedy	14.45		
	V#1746553 TDEC	76.76		
Bal 1997		901,675.63	133,361.50	168,096.94
Jan-98	V#1758600 Specialized Assays	14,611.50		
Jan-98	V#1758625 Data Quest	3,267.50		
Jan-98	V#1758591 Beaver Engineering	870.00		
Jan-98	V#1758357 Hasco	625.56		
Jan-98	V#1758359	136.66		
Jan-98	V#1758358	98.73		
Jan-98	V#1758601	90.00		
Jan-98	V#1758599	52.08		
Mar-98	Payroll	2,522.28		
Jun-99	reclass original accrual to Hannibal, MO	(427,657.61)		
Total		496,292.33	133,361.50	168,096.94