

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

IN RE:

PETITION OF ATMOS ENERGY
CORPORATION FOR APPROVAL OF
ADJUSTMENT OF ITS RATES AND
REVISED TARIFF

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DOCKET NO. 07-00105

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**ATMOS ENERGY CORPORATION'S OBJECTIONS TO
FIRST DISCOVERY REQUESTS OF
THE CONSUMER ADVOCATE AND PROTECTION DIVISION**

Atmos Energy Corporation ("AEC") hereby submits its objections to the First Discovery Requests of the Consumer Advocate and Protection Division ("CAPD").

INTRODUCTION

In an effort to organize and simplify AEC's objections, the objections are divided into four parts. In Part I, AEC will set forth categories of specific objections applicable to particular discovery requests. Part II lists certain objections that, for the present at least, have been resolved by agreement between CAPD and AEC. In Part III, AEC will set forth general objections applicable to the discovery responses of CAPD in this matter. And in Part IV, AEC will set forth its objections to certain individual discovery requests.

I. OBJECTIONS BY CATEGORY

A. Phase II issues: Questions 110 through 122 involve "Phase II issues," which are pending in at least two other dockets (05-00253 and 05-00258). The same would apply to Question

62, depending on what is meant by its reference to an asset management plan. Atmos objects to the inclusion of Phase II issues in this docket and to engaging in discovery on those issues in this case. In the alternative, if Phase II issues are to be included in this docket, Atmos would move to bifurcate and defer discovery on those issues.

II. AGREEMENTS ON CERTAIN REQUESTS

AEC and the CAPD have reached certain agreements to head-off and resolve objections to some of the CAPD's discovery requests. Those agreements are summarized below. To the extent that Atmos may in the future be asked to produce more than what it presently has agreed to produce, for the record Atmos objects to these discovery requests on the grounds that they are overly broad and unduly burdensome.

A. Questions 95, 102, and 125: AEC and CAPD have agreed that CAPD's requests will be reduced from 10 years to the period 2002 forward, with the understanding that if CAPD identifies a need for additional information in specific areas once the initial responses are received and reviewed, AEC and CAPD will discuss the production of further information.

B. Question 25: AEC and CAPD have agreed that AEC will first provide a summary of vouchers over a \$1,000 threshold level and will attempt to categorize business purpose where possible. This response will take the form of an Excel spreadsheet.

III. GENERAL OBJECTIONS

A. AEC objects to the definitions and instructions contained in the requests to the extent that the definitions and instructions attempt to impose on AEC a burden or obligation greater than

that required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

B. AEC objects to the requests to the extent they call for information or documents protected from disclosure by the attorney-client privilege, common interest privilege, work product doctrine, or any other applicable privilege or protection. AEC objects to the requests to the extent that the CAPD is attempting to impose on AEC obligations with regard to identification of privileged documents beyond those required by the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

C. AEC objects to CAPD's requests to the extent they seek information relating to matters not at issue in this litigation or to the extent they are not reasonably calculated to lead to the discovery of admissible evidence. By providing information in response to these requests, AEC does not concede that such information is relevant, admissible, or discoverable, or that other information on the same or similar subjects would be discoverable. AEC expressly reserves the right to: (a) object to other discovery requests, despite their involving or relating to the subject matter of any of the requests responded to here; and (b) object to the introduction into evidence of any answer or produced document on relevancy or any other grounds. AEC further objects to CAPD's requests on the grounds that they are overly broad, excessive in number, and unduly burdensome. While AEC will provide certain information and documents in response to these requests, for purposes of the record it should be understood that AEC objects on these grounds to CAPD's requests to the extent that they seek information or documents beyond what is produced by AEC.

D. AEC objects to CAPD's requests to the extent that CAPD is attempting to require AEC to provide information and produce documents beyond those in its possession, custody, or

control as that phrase is used in the *Tennessee Rules of Civil Procedure* and applicable statutes and regulations governing contested case hearings.

E. AEC objects to CAPD's requests to the extent they seek information and documents that are available through public sources or are in CAPD's own possession, custody or control. It is unduly burdensome to require AEC to respond or produce documents that are equally available to CAPD.

F. AEC's objections and responses to these requests are and will be based on information then known to it. AEC reserves the right to amend, modify or supplement its objections and responses if it learns of new information.

G. AEC's objections and responses to these requests are and will be made without waiving or intending to waive the right to object to the use of any information provided in any subsequent proceeding or trial of this or any other action. AEC's responses to these requests are also not a waiver of any of the foregoing objections or any objections it has made or may make with respect to any similar, related, or future request, and AEC specifically reserves the right to interpose any objection to further requests notwithstanding any response or lack of objection made in this response.

H. AEC objects to requests that seek "all" documents pertaining to a certain issue or falling into a certain category. Such requests by their nature are unduly burdensome, and unreasonably cumulative and duplicative. When served on a corporate or other institutional defendant, literal compliance with such a request is impossible to assure. Requiring a party to produce "all" documents showing a certain fact when one document will do is, by its nature, unreasonably cumulative and duplicative. And such requests are often vague and indefinite. Where

documents are produced in response to such a request, Atmos has interpreted the request in light of reason and the matters at issue in this case, and has made a reasonable search for responsive documents. In so doing, Atmos has complied with its discovery obligations.

I. AEC objects to requests that it “detail” certain information on the grounds that such requests are vague and indefinite. Atmos has interpreted such requests in light of reason and the matters at issue in this case, and has made a reasonable effort to provide responsive information at a reasonable level of detail. In so doing, Atmos has complied with its discovery obligations.

J. AEC objects to any request seeking all documents reviewed by its witnesses over an undefined time period. Such a request is ambiguous, overly broad, and unduly burdensome.

K. For the sake of brevity, AEC expressly incorporates these general objections in response to each of the CAPD’s discovery requests in this case, whether or not separately listed below.

IV. OBJECTIONS TO INDIVIDUAL SPECIFIC REQUESTS

PART I: QUESTIONS REGARDING ACCOUNTING ISSUES

25. Please provide a voucher summary for any amount charged to the Company operations exceeding \$1,000 for the period from January 1, 2006 through May 31, 2007 in the following format:

(1)	(2)	(3)	(4)	(5)	(6)
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<u>Month</u>	<u>Year</u>	<u>Payee</u>	<u>Amount</u>	<u>FERC Account</u>	<u>Business Reason</u>
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RESPONSE:

AEC incorporates by reference the objection stated in section II.B, above.

52. Please provide copies of all Board of Director's minutes and internal management meeting minutes from 2001 to date in which the subject of the Company's depreciation rates or retirement unit costs were discussed.

RESPONSE:

In addition to its General Objections, AEC objects to this request on the grounds that the reference to "internal management meeting minutes" is vague and indefinite and that the request is unduly burdensome.

53. Please provide copies of all internal correspondence from 2001 to date-2006 which deals in any way with the Company's retirement unit costs, electric, gas and/or common depreciation rates, and/or the Depreciation Studies.

RESPONSE:

In addition to its General Objections, AEC objects to this request on the grounds that Atmos search for "all internal correspondence" over a multi-year period on specific subjects is unduly burdensome.

54. Please provide copies of all external correspondence from 2001 to date, including correspondence with Mr. Roff, which deals in any way with the Company's retirement unit costs, electric, gas and/or common depreciation rates, and/or the Depreciation Studies.

RESPONSE:

In addition to its General Objections, AEC objects to this request on the grounds that Atmos search for "all external correspondence" over a multi-year period on specific subjects is unduly

burdensome.

55. Please provide copies of all industry statistics available to Mr. Roff and/or ATMOS relating to gas or general plant depreciation rates.

RESPONSE:

In addition to its General Objections, AEC objects to this request on the grounds that Atmos search for and attempt to provide “all industry statistics available to Mr. Roff and/or ATMOS” is unduly burdensome.

61. Please identify and explain all changes since the last depreciation study(ies) which might affect depreciation rates.

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that its reference to “all changes . . . which might affect depreciation rates” is vague and indefinite. With its reference to undefined “changes” that “might” affect depreciation rates, this request cannot be answered as written without engaging in speculation about what is being requested.

62. Please provide the Company's current Asset Management Plan.

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that it is vague and indefinite in its reference to “the Company’s current Asset Management Plan.” AEC

further objects to this request on the grounds stated in section I.A., above.

64. Please provide any and all budget to actual results for the Company and or the Division (“091”) for fiscal years ended September 2006 and year to date September 2007.

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that its request for “any and all” budget to actual results is unduly burdensome and unreasonably cumulative and duplicative.

65. Please provide all budget guidelines, assumptions, documentation used in preparation for the Division’s (“091”) budget years ended September 2007-2008.

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that its reference to “guidelines, assumptions, documentation” is vague and indefinite. AEC further objects that this request is unduly burdensome as written.

75. Please update the information provided in the minimum filing guidelines through August 2007. Please provide supplemental responses in a timely fashion.

RESPONSE:

In addition to its general objections, AEC objects to this request as imposing an undue burden on AEC to supplement a voluminous set of information provided in response to the minimum filing guidelines in a short period of time when AEC’s resources will need to be available for other

important pre-trial activities in this case. Obviously, there is no way to supplement anything through August until the month is over, which would make this task fall due during the month immediately preceding the hearing on the merits in this matter. AEC further objects to the extent that this request seeks to create or extend an obligation to supplement not otherwise imposed under applicable law.

PART II: QUESTIONS REGARDING COST OF CAPITAL

PART III: QUESTIONS REGARDING OPERATIONS

92. Please refer to the direct testimony of Paris, page 11, wherein, Mr. Paris testified that “the Company has introduced and implemented state-of-the-art technology to enable it to provide customers with the best possible service at the lowest possible cost”; and “These enhancements facilitate customer service through the streamlining of billing inquiries and service through the streamlining of billing inquiries and service orders, allow for efficient billing and processing of customer payments, and provide support to the Company’s Customer Support Center”. Please document and provide all internal service metrics and reporting (including benchmarks) that support these statements.

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that in seeking “all” internal service metrics and reporting the request is unreasonably cumulative and duplicative and unduly burdensome.

95. Provide a summary of growth in customers and normalized sales by revenue class for the past 10 years in Tennessee.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objection stated in section II.A, above.

102. Provide a summary of ATMOS Tennessee Billed Margin since 1997 using today's current rates and detail by revenue class splitting out volumetric and customer charge fee revenue. Additionally, please provide a summary of WNA revenue by revenue class calculated using the current approved procedure; also provide comparable detail of the proposed WNA revenue.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objection stated in section II.A, above.

105. Regarding the Main Extension Policy: (a) Please provide an example under the proposed policy detailing the costs incurred, as well as the compensating revenue, of a main extension for ten new customers (including the length of time allowed for revenue to off-set the cost of the extension); (b) Please detail an example where one additional customer is added to the main extension example in subpart (a) showing the costs incurred, as well as the compensating revenue, associated with this additional customer; (c) Please repeat the

examples provided under subparts (a) and (b) using the current main extension policy and detail how the costs incurred, as well as the compensating revenue, is different under the current policy as compared to the proposed policy; (d) Further, please explain in detail the need for the Company to change the main extension policy at this time.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objection stated in section II.A, above.

PART IV: QUESTIONS REGARDING GAS SUPPLY AND CAPACITY MANAGEMENT

110. For the Tennessee jurisdiction, please describe how Atmos is compensated for the sale, lease or release of capacity for natural gas transportation or storage. Include in your description a narrative of: (a) the bidding process, if any, that is used for the sale, lease or release of capacity for natural gas transportation or storage; (b) the asset management agreements that are currently in place regarding natural gas transportation, storage or procurement storage; (c) the allocation of asset management fees or revenues to Tennessee; and (d) the allocation of asset management fees or revenues to Tennessee customers under the Company's current incentive plan.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

111. Please produce copies of all documents submitted to you in response to any request for bid proposals for asset management services involving the Tennessee jurisdiction issued by you

from January 1, 1997, to present.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

112. Please identify all bids for asset management services involving the Tennessee jurisdiction submitted to you during the last ten calendar years, including the name of the person or entity submitting the bid, the date of the bid, the amount of the bid, and a detailed description of the goods or services bidden upon. Of all the bids submitted to you, identify each winning bid proposal that resulted in execution of an asset management agreement and provide a copy of each such agreement.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

113. For each current asset management agreement executed between you and any other party involving the Tennessee jurisdiction, please provide a copy of the agreement and describe in detail the process that was used to negotiate the terms of each such agreement.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

114. For the Tennessee jurisdiction what is the amount of total capacity and what amount of capacity is available for the sale, lease, or release to third parties or affiliates or divisions of Atmos? Please produce all documents related to the calculation of total capacity and the amount of capacity available for the sale, lease, or release to third parties or affiliates or divisions of Atmos.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

115. Please produce all documents related to the planning of capacity involving the Tennessee jurisdiction for the past five calendar years.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

116. Please produce all documents related to gas supply planning involving the Tennessee jurisdiction for the past five calendar years.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

117. Please describe how the sale, lease, or release of capacity affects the compensation of your directors, officers, employees, representatives, affiliates, or agents, including but not limited

to:

- a. A narrative of how the sale, lease, or release of capacity affects the computation of any salaries, bonuses, or other forms of compensation;
- b. A list of the names and positions of those whose salaries, bonuses, or other compensation are derived in whole or in part or otherwise affected by the sale, lease or release of capacity; and
- c. The dollar amount of any salaries, bonuses, or other compensation derived in whole or in part or otherwise affected by the sale, lease or release of capacity for each person identified in X.b., above.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

118. Please produce all communications and documents exchanged since January 1, 2002, through the present between or among any of your divisions, directors, officers, employees, representatives, affiliates, or agents, involving: (a) asset management issues or topics; (b) gas supply or capacity planning issues or topics; or (c) any of the issues or topics listed in Attachment A to the Order Adopting Phase Two Issues And Modifying The Phase Two Procedural Schedule, TRA Docket No. 05-00258 (Oct. 6, 2006) (copy attached hereto).

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

119. Please produce all communications and documents exchanged since January 1, 2002, through the present between you and Atmos Energy Marketing, LLC, (including, but not confined to, Atmos Energy Marketing's directors, officers, employees, representatives, affiliates, or agents), involving: (a) asset management issues or topics; (b) gas supply or capacity planning issues or topics; or (c) any of the issues or topics listed in Attachment A to the Order Adopting Phase Two Issues And Modifying The Phase Two Procedural Schedule, TRA Docket No. 05-00258 (Oct. 6, 2006) (copy attached hereto).

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

120. Please produce all communications and documents exchanged since January 1, 2005, through the present between you and Chattanooga Gas Company (including, but not confined to, Chattanooga Gas Company's directors, officers, employees, representatives, affiliates, or agents) involving: (a) asset management issues or topics; (b) gas supply or capacity planning issues or topics; or (c) any of the issues or topics listed in Attachment A to the Order Adopting Phase Two Issues And Modifying The Phase Two Procedural Schedule, TRA Docket No. 05-00258 (Oct. 6, 2006) (copy attached hereto).

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

121. Please produce copies of all agreements involving the Tennessee jurisdiction entered into between you and Atmos Energy Marketing, LLC, from July 1, 1997, to present, including but not limited to agreements involving asset management, capacity management, natural gas supply, or natural gas procurement. Please provide a schedule of the date and amount of all contract payments made under any such agreement.

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above.

122. Assuming that the Tennessee Regulatory Authority orders the profits of Atmos Energy Marketing, LLC, to be imputed to your Tennessee regulated operations, what allocation method do you contend should be used to accomplish this imputation of profits?

RESPONSE:

In addition to its general objections, AEC incorporates by reference the objections stated in section I.A., above. AEC further objects that this request is argumentative, assumes facts not in evidence, calls for speculation, and that seeking AEC's position on this hypothetical situation at this time is premature and not reasonably calculated to lead to the discovery of admissible evidence.

PART V: QUESTIONS REGARDING WITNESSES AND DOCUMENTS

127. Please identify each person whom you expect to call as an expert witness at the hearing on the merits in this docket, and for each such expert witness:

- (a) Identify the field in which the witness is to be offered as an expert;
- (b) Provide complete background information, including the witness's current employer, as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify;
- (c) Identify all publications written or presentations presented in whole or in part by the witness, including either a copy of all such publications and presentations or a reference to where such publications and presentations may be publicly obtained;
- (d) Provide the grounds (including without limitation any factual bases) for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;
- (e) Identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;
- (f) Identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;
- (g) Identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert; and
- (h) Please produce copies of all documents, summaries, charts, trade articles, journals, treatises, publications, workpapers, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by any proposed expert witness in evaluating, reaching conclusions or formulating an opinion in this matter.

RESPONSE:

In addition to its General Objections, AEC objects to this request on the grounds that it exceeds the permissible bounds of written expert discovery under Rule 26.02(4), which states that a party may, through interrogatories, require any other party to identify each person whom the other

party expects to call as an expert witness at trial, to state the subject matter on which the expert is expected to testify, and to state the substance of the facts and opinions to which the expert is expected to testify and a summary of the grounds for each opinion. AEC further objects to subpart (g) on the grounds that it is premature, and to subparts (b) and (c) on the grounds that they are unduly burdensome to the extent that they seek more than a CV and list of publications with appropriate citations. AEC objects to subpart (e) on the further grounds that it is unduly burdensome as written.

128. Please identify the name and location of all persons having knowledge of discoverable matters in this case.

RESPONSE:

In addition to its General Objections, AEC objects to this request on the grounds that it is so vague and indefinite in the context of a case of this nature that it could not possibly be answered as written. To the extent that it was meant to be answered as written, it is unduly burdensome in that it would require the identification of thousands of people, including all Atmos employees and customers.

129. Please produce copies of all documents referred to or relied upon in responding to these discovery requests.

RESPONSE:

In addition to its General Objections, AEC objects to this request as vague and indefinite, overly broad, and unduly burdensome. To the extent that it is meant to include documents containing communications with counsel, or reflecting the advice of counsel, AEC objects on

grounds of attorney client privilege.

130. Please produce copies of all hearing exhibits that you plan to introduce, use, or reference at the hearing on the merits in this docket.

RESPONSE:

In addition to its General Objections, AEC objects to this request as premature.

131. Please produce copies of all documents -- including, without limitation, workpapers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information -- that you contend support the factual assertions, conclusions, or opinions of any of your witnesses in this matter.

RESPONSE:

In addition to its General Objections, AEC objects to this request as vague and indefinite, unreasonably cumulative and duplicative, and unduly burdensome.

132. Please produce copies of all documents -- including, without limitation, workpapers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information -- relied upon by any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

RESPONSE:

In addition to its General Objections, AEC objects to this request as unreasonably cumulative and duplicative, and unduly burdensome.

133. Please produce copies of all documents -- including, without limitation, workpapers, spreadsheets, summaries, charts, notes, and exhibits -- created by or for or prepared by or for any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

RESPONSE:

In addition to its General Objections, AEC objects to this request as unreasonably cumulative and duplicative, and unduly burdensome.

134. Identify all information, documents and things filed in the present docket record, including all responses to discovery of the parties and data request from the TRA Staff, which Atmos produced in this docket and does not agree to stipulate to the authenticity of such information, documents and things in this proceeding. For each separate piece of information, documents and things which Atmos produced in this docket and Atmos contends is not admissible as evidence describe in specific detail any objection(s) Atmos claims as to admissibility into the evidentiary record in this docket.

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that it is vague and indefinite in its reference to “information, documents and things.” AEC further objects to this request on the grounds that it is unduly burdensome. Compliance with this request would

involve a legal analysis of the admissibility of tens of thousands of pages of documents and all of the other “information” that may be produced in discovery, much of which may never be offered into evidence. The legal cost of such an effort could be enormous, and largely unproductive. Initial legal analysis of the admissibility of documents and other “information” that the CAPD may wish to introduce into evidence should not be shifted onto counsel for AEC. Subject to and without waiving these objections, at an appropriate time after the parties have narrowed the documents they may actually offer at trial, AEC counsel will work with the CAPD in an effort to stipulate the authenticity of such documents, and resolve other evidentiary questions.

135. Please provide all Excel (or other data files) containing the information provided in response to these request items and those provided previously in the MFG items. (For example, MFG item 18 shows customer counts, revenues, and sales volumes on paper. The paper shows excel file names, but the files were not provided.)

RESPONSE:

In addition to its general objections, AEC objects to this request on the grounds that in asking for “all” Excel or other data files it is unreasonably cumulative and duplicative and unduly burdensome.

NEAL & HARWELL, PLC

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Counsel for Atmos Energy Corporation

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 22nd day of June 2007.

<input type="checkbox"/> Hand	Vance Broemel, Esq.
<input checked="" type="checkbox"/> Mail	Office of the Attorney General
<input type="checkbox"/> Fax	Consumer Advocate and Protection Division
<input type="checkbox"/> Fed. Ex.	P. O. Box 20207
<input checked="" type="checkbox"/> E-Mail	Nashville, TN 37202

<input type="checkbox"/> Hand	Henry M. Walker, Esq.
<input checked="" type="checkbox"/> Mail	Boult, Cummings, Conners, & Berry, PLC
<input type="checkbox"/> Fax	1600 Division Street, Suite 700
<input type="checkbox"/> Fed. Ex.	P. O. Box 340025
<input checked="" type="checkbox"/> E-Mail	Nashville, TN 37203

