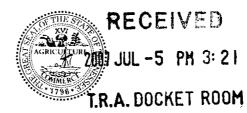
TENNESSEE REGULATORY AUTHORITY

Eddie Roberson, Chairman Pat Miller, Director Sara Kyle, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

DELIVERED VIA US POSTAL SERVICE

July 5, 2007

William T. Ramsey Neal & Harwell, PLC One Nashville Place, Suite 2000 150 Fourth Avenue North Nashville, TN 37219

RE: Docket No. 07-00105 – PETITION OF ATMOS ENERGY CORPORATION FOR APPROVAL OF A GNERAL RATE INCREASE

Dear MR. Ramsey:

To further the Staff's investigation of the above captioned matter, please provide the information requested in the attached Staff Data Request. Pursuant to TRA rule 1220-1-1-.03(4), please submit either (a) the original and thirteen copies or (b) four written copies and an electronic version.

It is requested that this information be provided no later than 2:00 P.M. on July 20, 2007, and that your response be directed to me. Should you have questions regarding any item number on the attached request, please contact Mike Warner (extension 183) for clarification before responding.

Sincerely,

Warler Standley
Darlene Standley

Chief

Utilities Division

Attachment (1)

C: Patricia Childers

ATMOS ENERGY CORPORATION DOCKET NO. 07-00105

IN RE: PETITION OF ATMOS ENERGY CORPORATION FOR APPROVAL OF A GENERAL RATE INCREASE

STAFF DATA REQUEST – July 5, 2007

In responding to these requests, the respondent should provide the most current, accurate, and comprehensive information available at the time of the response. In making its responses, the respondent should employ those persons who are most knowledgeable regarding the requested information. All information should be presented in a manner designed to promote clear understanding and assessment.

General

1. Provide the Trial Balance for Company 093 by month from October 2003 – June 2007 in an electronic format like those provided in Docket #05-00258. For reference, these files were named in a format such as O10DTB093end05.xls when provided in Docket #05-00258.

Revenues

- 2. Provide an explanation of Unbilled Revenue. Provide a description of the type of Unbilled Revenue that books to accounts 4805, 4815, 4816 and 4825.
- 3. From October 2003 April 2006 no amounts were booked to accounts 4890, 4930 and 4950. Have any amounts booked to these accounts since April 2006? Does the Company anticipate any amount will book to these accounts through the end of the attrition period?
- 4. During review of the Company Trial Balance we note the following accounts and truncated descriptions.

4880 Misce TOTAL 4895 Reven TOTAL 4896 Reven TOTAL 4897 Reven TOTAL 4898 Disco TOTAL

Provide a full account title for these accounts and explain all the sources for revenues booked to these accounts. How did the Company forecast amounts associated with these accounts? Provide detailed workpapers supporting the calculations of the forecasted amounts for these accounts included in the attrition period.

- 5. Provide a separate working Excel file on compact disk containing the following information:
 - a. Exhibit PJC-1 columns (a) and (b) as presented with the Petition in the testimony of Pat Childers and provide the total customer counts for each category by month from October 2003 June 2007.
 - b. Exhibit PJC-1 columns (a) and (c) as presented with the Petition in the testimony of Pat Childers and provide volumes for each category and block by month from October 2003 June 2007.
 - c. Exhibit PJC-1 columns (a) and (b) as presented with the Petition in the testimony of Pat Childers and provide the number of low income, 65 or older customers included in the total customer counts in (a) above which are exempt from the monthly customer charge for each category by month from October 2003 June 2007.
- 6. Provide a mapping of the service classes presented in response to MFR #18 to the Rate Schedules presented in Exhibit PJC-1 to Ms. Pat Childers Pre-filed Direct Testimony.

Rate Base

- 7. Please provide the actual amounts for the accounts included in WP THP 7-1 and WP THP 7-2 from January 2007 through June 2007 and forecasted amounts for July 2007 through September 2007. Please include a version of this in Excel format.
- 8. Please explain why Accumulated Deferred FIT in THP WP 7-1 uses an attrition year different from the other accounts included in the workpaper.