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July 20, 2007

Sharla Dillon, Docket Manager Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37238

VIA E-MAIL AND HAND DELIVERY

filed electronically in docket office on 07/20/07

RE: Petition of Atmos Energy Corporation for Approval of Adjustment of its Rates and Revised Tariff, TRA Docket No. 07-00105

Dear Ms. Dillon:

JAMES F. NEAL

JON D. ROSS

AUBREY B. HARWELL, JR.

JAMES F. SANDERS THOMAS H. DUNDON

RONALD G. HARRIS ALBERT F. MOORE PHILIP N. ELBERT

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GERALD D. NEENAN

AUBREY B. HARWELL, III W. DAVID BRIDGERS KENDRA E. SAMSON DAVID G. THOMPSON LISA B. TAPLINGER

Enclosed are the original and four copies of Atmos Energy Corporation's Updated Response to First Discovery Request No. 102 of the Consumer Advocate and Protection Division. This response is separated into Non-Confidential and Confidential – No Earl Burton portions and is also being provided electronically. The Confidential – No Earl Burton portion is to be filed under seal as indicated on the enclosed sealed envelope.

Please feel free to give me a call if you have any questions.

Best regards.

Sincerely,

A. Scott Ross

ASR:prd

Enclosures

xc: Joe Shirley (E-mail and Hand Delivery w/ Enclosures)

Henry M. Walker (E-Mail and Hand Delivery w/ Enclosures)

John M. Dosker (E-Mail w/ Enclosure – Non-Confidential Only)

D. Dilly G. J. (E. Mail and Frank and September 1)

D. Billye Sanders (E-Mail w/o Enclosure - Non-Confidential Only)

BEFORE THE TENNESSEE REGULATORY AUTHORITY NASHVILLE, TENNESSEE

IN RE:)	
PETITION OF ATMOS ENERGY)	DOCKET NO. 07-00105
CORPORATION FOR APPROVAL OF)	
ADJUSTMENT OF ITS RATES AND	í	
REVISED TARIFF)	

ATMOS ENERGY CORPORATION'S UPDATED RESPONSE TO FIRST DISCOVERY REQUEST NO. 102 OF CONSUMER ADVOCATE PROTECTION DIVISION

NON-CONFIDENTIAL

Atmos Energy Corporation, Tennessee Docket No. 07-00105 Updated Response to CAPD First Discovery Request

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 of its Objections.

AEC and CAPD have agreed that CAPD's request 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.

Subject to and without waiving its objections, and subject to this agreement, AEC responds to the request as follows:

Please see CAPD 1-102 ATT. 1 through 5 CONFIDENTIAL and not to be shared with Earl Burton.

Update:

In response to an additional request, attachment CAPD 1-102 ATT 6 CONFIDENTIAL includes an additional three months of information through May 2007. Additionally, Updated CAPD 1-102 ATT. 1 through 5 CONFIDENTIAL include corrections to certain computations in the original schedules.

Witness: Cagle