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August 9, 2007

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

VIA HAND DELIVERY

filed electronically in docket office on 08/09/07

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

Dear Ms. Dillon:

Enclosed is Atmos Energy's supplemental response to the Consumer Advocates' first discovery requests, which are non-confidential. I have enclosed the original, along with four hard copies. A copy is being sent by e-mail.

As always, please feel free to contact me if you have any questions regarding this filing.

Best regards.

Sincerely,

A. Scott Ross

ASR:meh
Enclosures

xc: Vance Broemel (electronic version by e-mail)
Henry M. Walker (" " ")
John M. Dosker (" " ")
D. Billye Sanders (" " ")

**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)	
REVISED TARIFF)	

**ATMOS ENERGY CORPORATION'S
NON-CONFIDENTIAL SUPPLEMENTAL RESPONSE TO
THE CONSUMER ADVOCATE'S FIRST DISCOVERY REQUESTS REQUEST NO. 76
PRODUCING 3.03 REPORT FOR MAY 2007**

TRA-3.03 MONTHLY REPORT OF TENNESSEE REVENUES, EXPENSES
AND INVESTMENTS-GAS COMPANIES

Atmos Energy Corporation
May-07

ITEM (A)	Month-to-Date		Year-to-Date		12 Months-to-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
1 Residential Sales.....	6,701,260	3,172,919	90,549,992	102,233,622	163,973,713	224,180,419
2 Commercial & Industrial Sales....	0	0	0	0	0	0
3 Other Sales.....	594,286	724,893	3,562,058	4,506,087	7,973,376	9,002,305
5 Total Operating Revenues	7,295,546	3,897,812	94,112,050	106,739,709	171,947,089	233,182,724
6 Production.....	4,723,227	2,126,286	71,068,150	80,391,557	127,306,422	181,476,374
7 Storage, Trans. & Dist.-Oper....	446,294	383,246	2,257,352	1,845,618	4,834,100	4,492,142
8 Storage, Trans. & Dist.-Mtnce....	40,161	56,115	285,437	233,325	573,000	502,844
9 Customer Accounts Expense.....	145,967	189,752	(44,579)	752,928	1,254,306	2,465,520
10 Sales Expense.....	25,751	18,018	133,579	76,344	285,130	199,398
11 Adm. & Gen'l. Expense.....	698,399	542,841	3,264,786	2,934,788	7,846,654	6,844,639
12 Deprn. & Amort. Expense.....	988,007	936,764	4,893,688	4,677,719	11,714,011	11,380,287
13 Taxes Other Than Income Taxes....	398,796	412,797	2,574,096	2,834,052	5,592,038	6,167,949
14 Income Taxes.....	(284,346)	(527,421)	2,730,618	2,809,022	2,474,843	4,068,575
15 Total Operating Expenses.....	7,182,256	4,138,398	87,113,126	96,555,352	161,880,504	217,597,727
16 Net Operating Income.....	113,290	(240,586)	6,998,924	10,184,357	10,066,585	15,584,997
17 Other Income.....	69,616	53,124	255,050	(2,998,617)	397,380	(2,616,006)
18 Misc. Income Deductions.....	11,495	(2,095)	119,508	10,368	150,230	119,906
19 Interest Charges.....	611,974	643,051	2,903,662	2,763,258	6,479,228	6,453,598
20 Net Income.....	(440,563)	(828,418)	4,230,804	4,412,114	3,834,508	6,390,487

Co. Balance at Month-End		Average 12 Months-to-Date	
This Year (h)	Last Year (i)	This Year (j)	Last Year (k)

Selected Balance Sheet Items *

21 Utility Plant In Service.....	322,008,126	303,982,396	314,113,009	301,167,814
22 Construction Work in Progress....	4,773,438	5,770,436	4,695,521	7,275,622
23 Acquisition Adjustments, Net....	4,872,940	0	3,279,912	0
24 Property Held for Future Use.....	0	0	0	0
25 Depreciation.....	139,404,618	130,590,637	135,141,145	130,036,608
26 Materials and Supplies.....	2,485,162	4,207,252	12,071,155	16,689,712
27 Unamortized ITC.....	216,887	499,405	301,157	533,169
28 Deferred Federal Income Tax.....	33,537,238	37,239,144	32,142,905	34,935,152
29 Contributions in aid of Const....	0	0	0	0
30 Customer Advances for Const....	39,513	29,245	35,562	32,726
31 Preferred & Preference Stock....	0	0	0	0
32 Common Stock.....	445,068	406,786	426,058	403,851
33 Premium on Cap. Stk. & Other Cap. ..	1,683,695,109	1,452,155,033	1,570,616,030	1,434,327,828
34 Retained Earnings.....	(146,461,064)	(144,115,009)	(108,107,948)	(109,951,146)
35 Long-Term Debt.....	2,176,768,902	2,399,825,308	2,382,397,424	2,405,811,621

May-07

Type of Customer (a)	Number Billed at the End of Period	
	This Year (b)	Last Year (c)
36. Residential.....	111,647	109,120
37. Commercial.....	15,333	15,017
38. Industrial Firm....	316	298
39. Interruptible.....	142	159
40. Other.....	493	499
	127,931	125,093

INSTRUCTIONS

1. This report is required of all gas companies which had operating revenues for the preceding year in excess of \$1,500,000 as provided in the Commission's rules. Prepare on a typewriter and file within 60 days after the end of the month covered by the report. Show amounts adjusted to the nearest dollar.
2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory notate the amount and explain the occasioning facts under "Remarks".
3. List the type of other customers in the customer service data section under "Remarks".

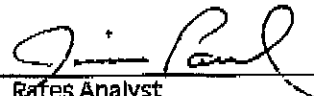
REMARKS

I certify that to the best of my knowledge and belief this is a true and correct report.

Date: July 30, 2007

Title and Address

(Signed)


 Sr. Rates Analyst
 Atmos Energy Corporation
 5430 LBJ Freeway
 Suite 500
 Dallas, TX 75240

ATMOS ENERGY CORPORATION
 TENNESSEE SUPPLEMENTAL FINANCIAL DATA
 TO THE TENNESSEE REGULATORY AUTHORITY 3.03 FOR
 May-07

Line No.		Average for 12 Months to Date
1.	Gas plant in service	314,113,009
2.	Construction work in progress	4,695,521
3.	Materials and supplies/Storage gas	12,071,155
4.	Working capital	0
5.	Net elimination of intercompany leased property	7,273,419
6.	Unamortized Maryland Way Gain	(34,613)
7.	Total (L1 thru L6)	<u>338,118,492</u>
	Deductions:	
8.	Depreciation reserve	135,141,145
9.	Unpaid for portion of materials and supplies	0
10.	Customer deposits (a/c 235)	6,393,132
11.	Contributions and advances in aid of construction	35,562
12.	Accumulated deferred tax-accelerated depreciation	32,142,905
13.	Unamortized investment tax credit-pre 1971 (a/c254102)	0
14.	Total (L8 thru L13)	<u>173,712,744</u>
15.	Rate Base (L7-L14)	<u>164,405,748</u>
16.	Net Operating Income	10,066,585
17.	Accrued interest on customer deposits	(527,433)
18.	Allowance for funds used during construction	0
19.	Gain on sale of Maryland Way Property	20,244
20.	Elimination of leased property: Decreased rent	2,174,473
21.	Elimination of leased property: Increased depreciation expense	(238,184)
22.	Elimination of leased property: Tax effect	(737,466)
23.	Total (L16 thru L22)	<u>10,758,219</u>
24.	Rate of Return (L23 by L15)	<u>6.54%</u>

CONTINUING SURVEILLANCE CONSIDERATIONS. Estimate the effect on net income of very significant, known changes occurring within the period covered by this report which are not fully reflected in the revenue and expense amounts shown in the report.