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August 16, 2007

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

VIA HAND DELIVERY

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

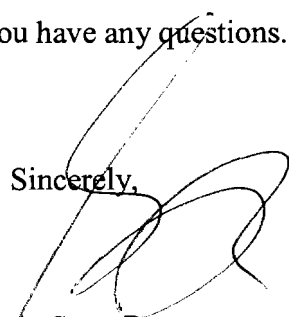
Dear Ms. Dillon:

Enclosed is a sealed envelope containing the original and four copies of Atmos Energy Corporation's Supplemental Response to First Discovery Request No. 102 of the Consumer Advocate and Protection Division. Also enclosed under seal is a disc containing the referenced response in electronic format. As indicated, this response is **Confidential – No Earl Burton** and is to be filed **Under Seal**.

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

Best regards.

Sincerely,


A. Scott Ross

ASR:prd

Enclosures

xc: Vance Broemel (Hand Delivery w/ Disc Enclosed)
Henry M. Walker (Hand Delivery w/ Disc Enclosure)
John M. Dosker (U. S. Mail w/o Enclosure)
D. Billye Sanders (U. S. Mail w/o Enclosure)