

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

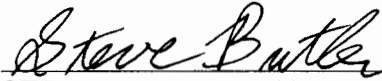
IN RE:)	
)	
DOCKET TO EVALUATE CHATTANOOGA)	DOCKET NO.
GAS COMPANY'S GAS PURCHASES AND)	07-00224
RELATED SHARING INCENTIVES)	

**CONSUMER ADVOCATE'S RESPONSE TO CHATTANOOGA GAS COMPANY'S
MOTION TO ACCUMULATE AND DEFER LITIGATION COSTS**

Robert E. Cooper, Jr., the Attorney General and Reporter for the State of Tennessee, through the Consumer Advocate and Protection Division ("Consumer Advocate"), respectfully submits this response to Chattanooga Gas Company's ("CGC's") motion to accumulate and defer litigation costs.

If CGC wants to add the potential recovery of litigation costs to the issues list and wants to keep track of its litigation costs for that purpose, the Consumer Advocate does not object. The Consumer Advocate does object to the extent that CGC asks the hearing officer for a decision on the merits of the issue. A decision on the merits of the issue would be premature at this time and should be decided by the Tennessee Regulatory Authority ("TRA") as a contested issue rather than by the hearing officer as a preliminary matter. Too much about the future of this docket is unknown including, but not limited to, the amount and nature of the litigation costs, the development of the docket, the prevailing party on specific issues, and the relief granted by the TRA.

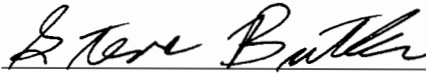
Respectfully submitted,



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Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served via first-class U.S. Mail, postage prepaid, electronic mail, or hand delivery, upon the parties of record in this case on the 5 day of March, 2008.



Stephen R. Butler
Assistant Attorney General