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January 18, 2008

Honorable Ron Jones, Hearing Officer  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37238

VIA HAND DELIVERY

filed electronically in docket office on 01/18/08

**RE: Docket to Evaluate Atmos Energy Corporation's Gas Purchase and Related  
Sharing Incentives, TRA Docket No. 07-00225**

Dear Hearing Officer Jones:

Atmos Energy Corporation ("AEC") has received and reviewed a copy of the letter dated January 18, 2008 from counsel for Atmos Energy Marketing regarding the January 14, 2008 *Notice of Official Notice Filing*.

Atmos Energy Corporation adopts and incorporates by reference AEM's position as set forth in the above-referenced letter from AEM counsel.

Respectfully submitted,



A. Scott Ross

ASR/prd

xc: All Counsel of Record