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December 15, 2010

VIA HAND DELIVERY

Honorable Mary Freeman, Chairman
c/o Sharla Dillon, Docket & Records Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

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

Dear Chairman Freeman:

In response to the Authority's November 9, 2010, *Notice of Filing Comments* in the above-captioned matter, enclosed are one (1) original and thirteen copies of *Atmos Energy Marketing LLC's Response to Authority's November 9, 2010 Notice of Filing Comments*. Also enclosed is an additional copy to be file-stamped for our records.

If you have any questions or require additional information, please let us know.

Respectfully submitted,


Melvin J. Malone

clw

c: Parties of Record

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

IN RE:)	
)	
DOCKET TO EVALUATE)	
ATMOS ENERGY CORPORATION'S)	
GAS PURCHASES AND RELATED)	DOCKET NO. 07-00225
SHARING INCENTIVES)	
)	
)	
)	
)	

**ATMOS ENERGY MARKETING LLC'S RESPONSE TO AUTHORITY'S
NOVEMBER 9, 2010 NOTICE OF FILING**

Pursuant to the Tennessee Regulatory Authority's ("Authority" or "TRA") November 9, 2010, *Notice of Filing Comments* (the "*Notice*"), Atmos Energy Marketing, LLC ("AEM"), by and through its undersigned counsel, hereby respectfully submits this Response in the above-captioned matter.

I.

COMMENTS

In the *Notice*, the Authority requested that the parties in this matter submit comments on the following: (1) the status of settlement negotiations engaged in between the parties; (2) the applicability of the final rulings entered in Docket Nos. 07-00224 and 09-00183, if any and insofar as may be pertinent, to the issues presented herein; and (3) the positions of the parties concerning the manner in which to proceed to a final resolution of the issues in this Docket. AEM's comments are submitted below.

First, as regarding settlement negotiations, during the lengthy discovery process, AEM and the Consumer Advocate and Protection Division of the Office of the Attorney General

(“CAPD”) had some limited discussions on various approaches towards a resolution of some of the outstanding issues in this Docket. Moreover, as TRA Docket No. 07-00224, and related Dockets, progressed, other preliminary settlement communications were had.

Next, as for the applicability of the final rulings entered in Docket Nos. 07-00224 and 09-00183 to the Docket at hand, it is likely that one or more of the parties will raise the same in some respect relative to the outstanding issues in TRA Docket 07-00225. AEM continues to review and evaluate the outcomes in those particular Dockets.

Finally, with respect to the manner in which to proceed to a final resolution of the issues in this Docket, AEM concurs in the request made by AEC and the CAPD for a forty-five day negotiation period.

II.

CONCLUSION

AEM appreciates the opportunity to submit comments at this time. Prior to this matter being held in abeyance at the request of the parties, AEM participated cooperatively and will continue to do so. AEM stands ready, as is appropriate, to participate meaningfully and

cooperatively towards the resolution of the outstanding issues.

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Respectfully Submitted,

MILLER & MARTIN PLLC



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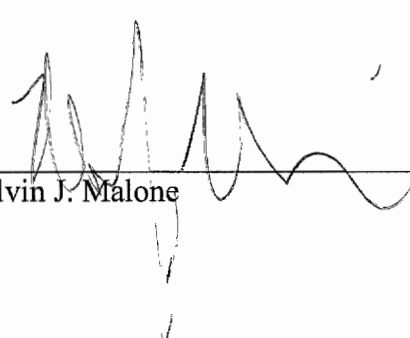
CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been sent electronically to the following parties of record this 15th day of December, 2010.

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Vance L. Broemel
Joe Shirley
Cynthia Kinser
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