

**IN THE TENNESSEE REGULATORY AUTHORITY
AT NASHVILLE, TENNESSEE**

IN RE:

**DOCKET TO EVALUATE ATMOS
ENERGY CORPORATION'S GAS
PURCHASES AND RELATED SHARING
INCENTIVES**

DOCKET NO. 07-00225

**STATEMENT OF ISSUE OF THE CONSUMER ADVOCATE
AND PROTECTION DIVISION**

Robert E. Cooper, Jr., the Attorney General and Reporter for the State of Tennessee, by and through the Consumer Advocate and Protection Division of the Office of Attorney General ("Consumer Advocate"), pursuant to the Hearing Officer's directive at the December 13, 2007, status conference, hereby submits its statement of issue regarding the matching of natural gas sales with natural gas deliveries in the above-styled matter.

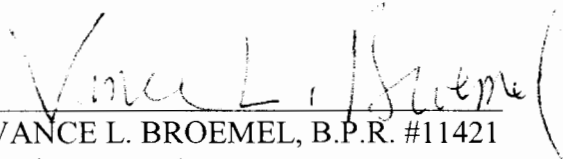
In the Consumer Advocate's Statement of Claims filed in this docket on November 19, 2007, the Consumer Advocate stated: "In paragraph 26 of the Settlement Agreement Between Atmos Energy Corporation and the Consumer Advocate and Protection Division filed on September 26, 2007, in TRA Docket No. 07-00105, which was approved by the Authority on October 8, 2007, Atmos and the Consumer Advocate agreed to litigate in this docket the issue regarding the matching of natural gas sales with natural gas deliveries raised in the pre-filed Testimony of Steve Brown on De-Coupling Issues filed on August 20, 2007, in TRA Docket No. 07-00105. This issue relates to the claim identified in 2.A., above." Statement of Claims at 4.


The Consumer Advocate states the issue regarding the matching of natural gas sales with natural gas deliveries as follows: Does the volume of natural gas delivered to Atmos Energy

Corporation ("Atmos") reconcile to the volume of natural gas sold to Atmos's customers? If natural gas deliveries do not reconcile to natural gas sales, should Atmos's customers pay for the costs of the natural gas commodity, natural gas storage, and/or natural gas transportation associated with any irreconcilable differences?

RESPECTFULLY SUBMITTED,

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Dated: December 17, 2007

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, or electronic mail upon:

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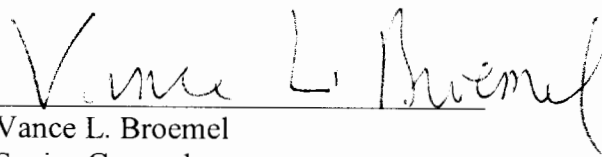
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This the 17th day of December, 2007.


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