

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

IN RE:

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

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No. 07-00225

STATEMENT OF ADDITIONAL ISSUE

Pursuant to the Hearing Officer's directive at the December 13, 2007 status conference, Atmos Energy Corporation respectfully submits this pleading identifying for the record an additional issue to be determined in this case, to wit:

Whether the litigation expenses incurred in this case by Atmos Energy Corporation may be recovered from rate payers.

Respectfully submitted,

NEAL & HARWELL, PLC

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 18th day of December 2007.

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