

TENNESSEE REGULATORY AUTHORITY



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March 28, 2008

VIA FACSIMILE AND U.S. MAIL

A. Scott Ross, Esq.
Neal & Harwell, PLC
150 Fourth Ave. N
Suite 2000
Nashville, TN 37219

RE: Docket No. 08-00024; Petition of Atmos Energy Corporation for Approval of the Contract(s) Regarding Gas Commodity Requirements, Etc.

Dear Mr. Ross:

To assist the Tennessee Regulatory Authority in its review of Atmos Energy Corporation's ("AEC") Motion in this docket, please respond to the following questions.

1. Provide an Excel version of the bid analysis included in AEC's March 20, 2008 filing.
2. In response to Question #1 of the TRA's March 24, 2008 data request, AEC provided a summary of the index basis for the current gas purchasing agreements and the bids. Provide an estimate of the total dollar value of the current contracts as a discount or premium to index similar to the analysis filed on March 20, 2008 for the companies that submitted combined bids.
3. In response to Question #2 of the TRA's March 24, 2008 data request, AEC provided a narrative for the overall evaluation process. Provide a detailed explanation of the calculations and conclusions for each combined bid.
4. Provide an explanation of how AEC has met each of the seven tariff criteria for selecting an asset manager.

It is requested that this information be provided no later than **2:00 p.m. on Thursday, April 3, 2008** and that you reference Docket No. 08-00024 on the response. In accordance with TRA rules submit either (1) thirteen written copies of your response or (2) four written copies and an electronic version. Should you have any questions regarding this request, please contact Ginger Collier at (615) 741-2904, ext. 174.

Sincerely,

Darlene Standley, Chief
Utilities Division

C: Patricia Childers, Docket File