

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

IN RE:

**PETITION OF ATMOS ENERGY
CORPORATION FOR APPROVAL OF
ADJUSTMENT OF ITS RATES AND
REFISED TARIFF**

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DOCKET NO. 08-00197

NOTICE OF FILING AMENDED DISCOVERY RESPONSES

Atmos Energy Corporation respectfully submits amended responses to discovery requests numbers 6 and 35 of the First Discovery Request of the Consumer Advocate and Protection Division to Atmos Energy Corporation. After submission of its initial responses to these discovery requests, Atmos discovered certain additional cost items that should be included in the amounts provided, and has updated the figures to reflect these amounts. None of these amounts were used in creating the attrition year forecast. The change does not affect any of the financial schedules submitted in this case.

The amended responses are attached.

Respectfully submitted

NEAL & HARWELL, PLC

By: 

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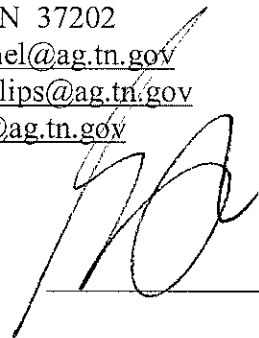
(615) 726-0573 – Facsimile

Counsel for Atmos Energy Corporation

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 4th day of December, 2008.

<input type="checkbox"/> Hand	Vance Broemel, Esq.
<input checked="" type="checkbox"/> Mail	Timothy C. Phillips, Esq.
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Atmos Energy Corporation, Tennessee
Docket No. 08-00197
Responses to CAPD First Discovery Request

Amended Response

6. Please identify outside professional services provided in response to MFR 14 and Discovery Request No. 5, above, that are nonrecurring. For each nonrecurring professional service, please explain the business reasons for acquiring the service.

Response:

The Company views non-recurring expenses as expenses from a cost family that do not occur on a routine basis. For example, while legal costs related to a specific legal matter will not recur, there is always a certain level of legal costs that will occur, thus making the legal costs recurring. The Company reviewed the list of items as provided in MFR 14 and DR 5. The non-recurring items are contained on the attachment CAPD DR 1-6 Nonrecurring Charges, which accompanied the Company's initial response to this request.

While reviewing the potential non-recurring expenses, the Company identified \$21,627.18 in FY 06, \$284,050.66 in FY 07, and \$32,864.09 in FY 08 of vouchers that were mis-coded to Tennessee. These amounts are not included in the attrition year forecast.

Witness: Dan Meziere

Atmos Energy Corporation, Tennessee
Docket No. 08-00197
Responses to CAPD First Discovery Request

Amended Response

35. Please provide all vouchers in excess of \$5,000 charged to Company 093 for nonrecurring items by FERC account, by month, by payee, for the fiscal year ended September 30, 2008.

Response:

The Company views non-recurring expenses as expenses from a cost family that do not occur on a routine basis. For example, while legal costs related to a specific legal matter will not recur, there is always a certain level of legal costs that will occur, thus making the legal costs recurring. The Company has reviewed its vouchers in excess of \$5,000 that were charged to Tennessee and has not identified any costs that are not recurring.

While reviewing the potential non-recurring expenses, the Company identified \$99,429.18 of vouchers that were mis-coded to Tennessee. These amounts are not included in the attrition year forecast.

Witness: Dan Meziere