

BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE

2011 SEP 21 PM 1:35

IN RE: )  
)  
ATMOS ENERGY CORPORATION ) **Docket No. 11-00137**  
INCENTIVE PLAN ACCOUNT (IPA) FOR )  
THE YEARS 2001 THROUGH 2011 )

Filed electronically in  
TRA Docket Room  
09/21/11

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**RESPONSE TO STAFF'S DATA REQUEST NO. 1**

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Atmos Energy Corporation respectfully submits this response to the Staff's first data request, dated September 14, 2011, which undersigned counsel received on September 16, 2011, and pursuant to discussion with TRA Staff on September 16, 2011, is being submitted at this time.

**Data Request No. 1.**

In the above-referenced Petition, Atmos Energy Corporation ("Atmos") asks for specific relief by requesting "That the Company's incentive plan account reports for the period April 1, 2001 through March 31, 2011 be approved in all respects." With respect to this request, please state and/or clarify Atmos's position as to whether the TRA Staff should be given an opportunity to complete its audit and issue a report on Atmos's IPA reports, including any findings and recommendations, prior to the Panel deliberating this matter.

**Response:** Yes. TRA Staff should be given an opportunity to complete its audit and issue reports, including any findings and recommendations, prior to the Panel deliberating this matter. In further response, Atmos incorporates by reference the explanation provided in its Reply in Support of Atmos Energy Corporation's Motion to Consolidate Dockets 11-00137 and

11-00158. Atmos wishes to pave the way for meaningful discussions between all interested parties concerning the issues raised by the Atmos IPA reports, including the inclusion of asset management agreement fees. To that end, Atmos has requested that any procedural steps deemed necessary to allow such discussion be taken, including the addition of TRA Staff as a party in Docket No. 11-00137 and the intervention of the Consumer Advocate. Atmos remains hopeful that focused discussions among all interested parties and their counsel can lead to a negotiated resolution of this matter.

Respectfully submitted,

**NEAL & HARWELL, PLC**

By: 

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### CERTIFICATE OF SERVICE

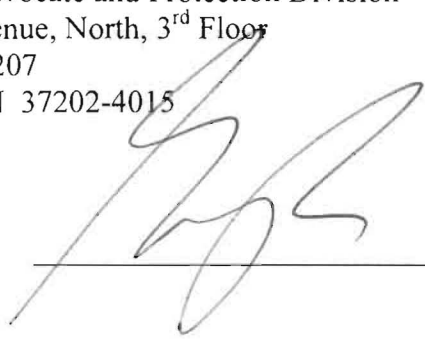
I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 21 day of September, 2011.

- ☐ Hand
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Mr. David Foster  
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A handwritten signature in black ink, appearing to be 'C. Scott Jackson', is written over a horizontal line.