

**BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE TENNESSEE**

**IN RE:** )  
 )  
**AUDIT OF ATMOS ENERGY** )  
**CORPORATION'S INCENTIVE PLAN** ) **Docket No. 11-00195**  
**ACCOUNT FOR PERIOD OF APRIL 1,** )  
**2004 THROUGH MARCH 31, 2007** )

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**STIPULATION REGARDING TESTIMONY  
AND REQUEST FOR RULING ON BRIEFS**

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TRA Audit Staff and Atmos both have submitted written testimony in support of their briefs in this matter. Atmos submitted written testimony from Rebecca M. Buchanan. TRA Audit Staff submitted an affidavit of Pat Murphy. Having consulted about the matter, the parties have agreed, and hereby stipulate subject to Authority approval, that this testimony may be considered as written without calling these witnesses at a hearing and without the need for cross-examination.

The parties further jointly request that the Authority decide this matter upon the briefs of the parties and the written record, and as expediently as possible, place this matter for consideration on an upcoming Authority Conference Agenda.

Respectfully Submitted by All Parties,

**NEAL & HARWELL, PLC**

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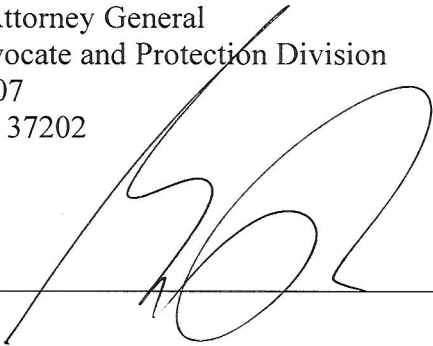
*Counsel for Office of The Attorney General,  
Consumer Advocate and Protection Division*

**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 19 day of March, 2012.

<input type="checkbox"/> Hand	Kelly Cashman-Grams, Esq.
<input type="checkbox"/> Mail	Deputy General Counsel
<input type="checkbox"/> Fax	Tennessee Regulatory Authority
<input type="checkbox"/> Fed. Ex.	460 James Robertson Parkway
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A handwritten signature in black ink, appearing to be 'CSJ', is written over a horizontal line.