

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE TENNESSEE**

IN RE:)
)
AUDIT OF ATMOS ENERGY)
CORPORATION INCENTIVE PLAN) **Docket No. 12-00053**
ACCOUNT AUDIT)

CORRECTION TO STATEMENT IN STAFF AUDIT REPORT

There is no dispute in this matter. The Staff's Audit Report in this matter (filed July 31, 2012) agrees with the Incentive Plan Account balances as calculated by Atmos. The Audit Report, therefore, makes no findings and should be approved.

Although it does not affect the bottom-line, or the conclusions of the Audit, Atmos did notice one erroneous statement in the Audit Report and submits this filing to correct it. On page 5, Section V, Staff indicates that Atmos reported that the Incentive Plan generated \$3,610,796 in total incentive savings. Atmos actually reported that the Incentive Plan generated \$7,171,107 in *total* savings. Of this total, under the terms of the Atmos Plan, \$3,610,796 was subject to sharing between customers and Atmos, and the remainder benefited customers 100%.

To reiterate, this discrepancy does not affect the bottom line figures reported by Atmos or by the Audit Report, which are correct and are undisputed. The Audit findings, therefore, should be approved.

Respectfully submitted,

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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 15 day of August, 2012.

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