

TENNESSEE REGULATORY AUTHORITY



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VIA FAX AND US MAIL

September 28, 2012

A. Scott Ross, Esq.
Neal & Harwell, PLC
2000 One Nashville Place
150 Fourth Ave., North
Nashville, TN 37219-2498

RE: Docket No. 12-00064 – PETITION OF ATMOS ENERGY CORPORATION
FOR A GENERAL RATE INCREASE

Dear Mr. Ross:

To further the Staff's investigation of the petition filed with this Authority on June 22, 2012, it is requested that you furnish additional information in response to the attached Staff Data Request No. 2. If you have questions regarding any item number in the attached request, please contact Paul Greene (extension 156) for clarification before responding.

Please provide all responses no later than 2:00 p.m. on October 4, 2012, and reference Docket No. 12-00064 on the response. Thank you for your attention to this matter.

Sincerely,

David Foster, Chief
Utilities Division

Enclosure

C: Docket file

TRA DATA REQUEST NO. 2

1. In Docket 11-00122, the Authority approved a Gas Transportation Agreement between Atmos and U.S. Nitrogen, LLC. The agreement stated that U.S. Nitrogen, LLC would pay Atmos \$600,000 for the construction of the necessary facilities to serve the plant. Please confirm whether U.S. Nitrogen, LLC paid this amount to Atmos and provide an update regarding the construction of facilities to serve the plant. If the money was paid to Atmos, provide the journal entries recording such transaction and discuss whether this amount is included as a contribution in aid of construction in the rate base calculations filed by Atmos. Also, identify the plant amounts specific to serving U.S. Nitrogen that are included in Atmos' calculation of rate base. Please include any journal entries supporting these transactions.
2. Atmos' petition in TRA Docket 11-00122 states that U.S. Nitrogen, LLC will use approximately 9,000 **Mcf** per day. Discuss all business reasons for the difference in actual usage contained on line 95 on JCD-2 with the proposed usage (9,000 Mcf daily) that was projected at the time the contract was approved.