

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

IN RE: )  
)  
**PETITION OF ATMOS ENERGY** )  
**CORPORATION FOR APPROVAL OF** ) **Docket No. 12-00064**  
**ADJUSTMENT OF ITS RATES AND** )  
**REVISED TARIFF** )

---

**RESPONSES OF ATMOS ENERGY CORPORATION TO  
TRA DATA REQUEST SET NO. 3**

---

1. Paragraph 11.b of the Settlement discusses proposed methodology regarding treatment for future pension funding. For clarification, is the treatment proposed consistent with the Authority's approved methodology for Piedmont Natural Gas? If not, please identify areas where the proposed methodology differs from that approved for Piedmont.

**RESPONSE:** Yes. Based upon the Company's understanding, the proposed treatment of future pension funding is consistent with what has been approved for Piedmont.

Respectfully submitted,

**NEAL & HARWELL, PLC**

By: 

A. Scott Ross, #15634  
2000 One Nashville Place  
150 Fourth Avenue, North  
Nashville, TN 37219-2498  
(615) 244-1713 – Telephone  
(615) 726-0573 – Facsimile

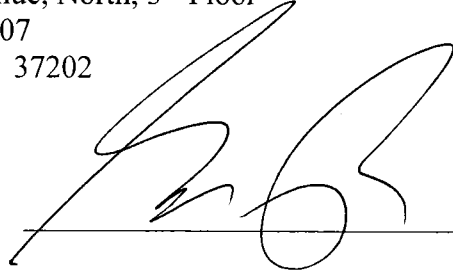
*Counsel for Atmos Energy Corporation*

**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 1st day of November, 2012.

- ☐ Hand
- ☐ Mail
- ☐ Fax
- ☐ Fed. Ex.
- ☒ E-Mail

Ryan McGehee, Esq.  
Office of the Attorney General  
Consumer Advocate and Protection Division  
425 Fifth Avenue, North, 3<sup>rd</sup> Floor  
P. O. Box 20207  
Nashville, TN 37202

  
A handwritten signature in black ink, appearing to be 'R. McGehee', is written over a horizontal line.