

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

August 28, 2012

IN RE:

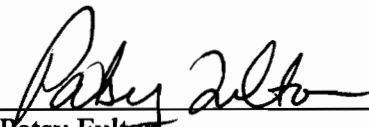
**ATMOS ENERGY CORPORATION)
WEATHER NORMALIZATION ADJ. (WNA) AUDIT)**

Docket No. 12-00085

**NOTICE OF AMENDED FILING BY THE UTILITIES DIVISION OF THE
TENNESSEE REGULATORY AUTHORITY**

On August 24, 2012, Audit Staff filed its audit report in this case. Audit Staff respectfully submits the attached amended Page 1 of that report to correct the statement in section II. Scope of Audit. This revision does not change finding amount of \$36,006.02. Please replace the original Page 1 with the attached amended Page 1.

Respectfully Submitted:



Patsy Fulton
Utilities Division
Tennessee Regulatory Authority

CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of August, 2012, a true and exact copy of the foregoing has been either hand-delivered or delivered via U.S. Mail, postage pre-paid, to the following persons:

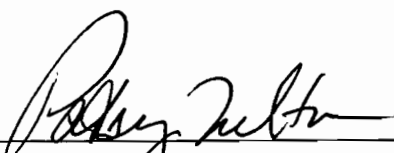
Earl Taylor
Executive Director
460 James Robertson Parkway
Nashville, Tennessee 37243

Kenneth C. Hill
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

Ryan McGehee
Office of the Attorney General
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, TN 37202-0207

Ms. Patricia Childers
Vice President of Regulatory Affairs
Kentucky/Mid-states Division
Atmos Energy Corporation
810 Crescent Centre Drive, Suite 600
Franklin, TN 37067-6226

Ms. Marsha Smith
Rate Analyst
Atmos Energy Corporation
5420 LBJ Freeway Suite 1600
Dallas TX 75240



Patsy Fulton

COMPLIANCE AUDIT
ATMOS ENERGY CORPORATION
WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER
DOCKET NO. 12-00085

I. INTRODUCTION AND AUDIT OPINION

The subject of this compliance audit is the Weather Normalization Adjustment ("WNA") Rider of Atmos Energy Corporation ("Atmos" or "Company"). The objective of this audit is to determine if the WNA adjustments were calculated correctly and applied to customers' bills appropriately between November 2011 and April 2012. As a result of the WNA Rider, the Company surcharged a net \$1,709,895 and \$1,208,155 to the residential and commercial customers respectively during the period. The impact of WNA revenues on the Company's total revenues is detailed in Section V.

The Audit Staff's ("Staff") audit resulted in one (1) finding regarding the WNA, showing that the Company **over-collected \$36,006.02** from customers. See Section VI for a description of the Staff's finding. Except for the finding noted in this report, Staff concludes that Atmos is correctly implementing the mechanics of the WNA Rider as specified by the Tennessee Regulatory Authority ("TRA" or the "Authority") and included in the Company's tariff (See Attachment 1).

II. SCOPE OF AUDIT

In meeting the objective of the audit, the Staff compared the following on a daily basis:

- (1) the Company's actual heating degree days to National Oceanic and Atmospheric Administration ("NOAA") actual heating degree days;
- (2) the Company's normal heating degree days to the normal heating degree days calculated in the last rate case; and
- (3) the Company's calculation of the WNA factors to Staff's calculations.

The Staff selected a sample of customer bills to verify that the WNA factor had been correctly applied to the bills. The Staff also examined each sample bill to determine whether the Base Rates and Purchased Gas Adjustments were billed correctly. Staff found no discrepancies.

The Utilities Division of the TRA is responsible for compliance audits of the regulated gas companies. Patsy Fulton of the Utilities Division conducted this audit.