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February 28, 2008

Mr. Lawrence W. Cook  
Mr. Paul D. Adams  
Assistant Attorneys General  
Office of Rate Intervention  
1024 Capital Center Drive  
Suite 200  
Frankfort, Kentucky 40601

RE: Case No. 2007-00551

Dear Mr. Cook and Mr. Adams:

Atmos Energy Corporation (Company) herewith submits an original redacted copy of the Company's revised response to the Office of Rate Intervention's data request #3 in the above referenced docket. A non-redacted copy is being submitted under a Petition of Confidentiality.

Please contact either myself at (270) 685-8024 or Len Matheny at (270) 685-8062 if you have any questions regarding the enclosed application.

Sincerely,

A handwritten signature in cursive script that reads "Mark A. Martin".

Mark A. Martin  
Vice President, Rates & Regulatory Affairs

Enclosures

c: Randy Hutchinson  
✓ Beth O'Donnell, Public Service Commission  
Alan Chambers

**Atmos Energy Corporation, Kentucky**  
**Case No. 2007-00551**  
**Attorney General 1<sup>st</sup> Data Request Dated January 31, 2008**  
**DR Item 3**  
**Witness: Mark Martin**

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**Data Request:**

Please provide a spreadsheet showing historical data for the past five (5) years, by each month, for gas purchasing prices for Atmos. The monthly data entry should be consistent by month; i.e., middle of the month, end of the month, etc.

**Additional Response:**

The Company is providing revised attachments that were initially filed in the Company's response dated February 7, 2008. The months in question were October 2003, November 2003 and December 2004. The summaries for these months have been revised to correct erroneous data. The Company is also providing individual invoices to support the revised summaries. The erroneous data was a result of human error and has been corrected. The summaries and individual invoices contain confidentially information and should be treated as trade secret.

**Original Response:**

Attached are internal gas cost reports. The Company has readily available information back to October 2003. Records prior to October 2003 are stored offsite at our Central Records office. From October 2003 to May 2005, the Company has attached reports from our Gas Accounting Department. From June 2005 to current, the Company has attached reports from our Gas Supply Department. The average prices listed are weighted amongst supply, transportation and storage costs. These reports contain confidential information and should be treated as trade secret.