STATE OF MISSOURI PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 18th day of January, 2012.

In the Matter of Atmos Energy Corporation's 2008-2009 Purchased Gas Adjustment and Actual Cost Adjustment

File No. GR-2009-0417

ORDER ESTABLISHING ENDING ACA BALANCES

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Issue Date: January 18, 2012 Effective Date: January 20, 2012

On December 21, 2011, the Commission issued a report and order regarding Atmos Energy Corporation's 2008-2009 Actual Cost Adjustment. That report and order, which will become effective on January 20, 2012, rejected the disallowances proposed by Staff, but did not establish the amount of Atmos' ending ACA balances for the 2008-2009 period. Instead, the Report and Order directed Staff to file a revised recommendation clearly stating the ending ACA balances, taking into account the adjustments ordered in the December 21 report and order, as well as the earlier report and order in File No. GR-2008-0364 concerning the 2007-2008 ACA period.

Staff filed its revised recommendation on January 6. Staff explains that the ending ACA balances for the 2008-2009 period are affected not only by the report and order in this file and in GR-2008-0364, but also by the resolution of Atmos' 2006-2007 ACA period adjustment in File No. GR-2007-0403. Staff also explained that the Commission failed to take the adjustments in GR-2007-0403 into account when it established final balances for the 2007-2008 period in GR-2008-0364. Taking all three ACA periods into account, Staff

recommended the Commission establish the final ACA balances set forth in Appendix B as its modified revised recommendation for the 2008-2009 period.

After Staff filed its revised recommendation, the Commission ordered that any party wishing to respond to that recommendation do so no later than January 12. Atmos filed its response on January 10. No other party responded. Atmos concurs with Staff's modified revised recommendation as set forth in Appendix B to Staff's January 6 filing.

Staff's modified revised recommendation properly takes into account the ACA balances established for the 2006-2007 and 2007-2008 ACA period. The Commission accepts the ending balances recommended by Staff in its Appendix B.

The report and order the Commission issued in this case will become effective on January 20. The Commission will also make this order effective on January 20 so that in combination, this order and the prior report and order will finally resolve all issues in this case and allow any party that wishes to do so to file a single application for rehearing.

THE COMMISSION ORDERS THAT:

1. The ending (over)/under recovery balances for Atmos' 2008-2009 Actual Cost Adjustment are established as provided in the following table:

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Description	Company's 8/31/09 Ending ACA Balances Per 8/09 filing	Scheduling Fee	Prior Period Adjust- ment	Mo. School Recovery	Cashout	Neely- ville & Butler Addition	Staff Recommend- ed ACA Balance for 8/09
SEMO							
Demand ACA	(\$634,905)						(\$634,905
Commodity ACA	(\$3,762,136)	\$8,531		(\$3,580)	(\$16,459)	(\$2,579)	(\$3,776,223)
Kirksville							
Demand ACA	\$22,071						\$22,071)
Commodity ACA	(\$896,044)	\$1,570		(\$797)	(\$1,119)		(\$896,390)
West							
Demand ACA	\$44,403						\$44,403
Commodity ACA	(\$718,360)	\$0	(\$1,621)			(\$18,494)	(\$738,475)
NEMO							
Demand ACA	\$33,803						\$33,803
Commodity ACA	(\$2,549,115)	\$2,725	(\$30,000)	(\$2,270)	(\$26,188)		(\$2,604,848)

SEMO now includes Neelyville

West now includes Butler and Greeley areas

2. This order shall become effective on January 20, 2012.

BY THE COMMISSION

(SEAL)

Steven C. Reed Secretary

Gunn, Chm., Jarrett, Kenney, and Stoll, CC., concur.

Woodruff, Chief Regulatory Law Judge