BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Atmos Energy)	
Corporation's 2008-2009 Purchased Gas)	File No. GR-2009-0417
Adjustment and Actual Cost Adjustment)	

ORDER DIRECTING RESPONSE

Issue Date: January 3, 2011 Effective Date: January 3, 2011

On December 30, 2010, the Staff of the Commission filed a recommendation and memorandum indicating Staff has reviewed the 2008-2009 Actual Cost Adjustment (ACA) filing of Atmos Energy Corporation. Staff proposes financial adjustments to Atmos' ACA balances and offers non-financial recommendations regarding several aspects of the company's operations. Staff asks the Commission to direct Atmos to respond to its recommendations and comments within 30 days.

The Commission will order Atmos to respond to Staff's recommendations and comments.

THE COMMISSION ORDERS THAT:

- Atmos Energy Corporation shall file a response to the recommendations of the Commission's Staff no later than February 2, 2011.
 - 2. This order shall become effective immediately upon issuance.

BY THE COMMISSION

(SEAL)

Steven C. Reed Secretary

Morris L. Woodruff, Chief Regulatory Law Judge, by delegation of authority pursuant to Section 386.240, RSMo 2000.

Dated at Jefferson City, Missouri, on this 3rd day of January, 2011.