

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 11th day
of May, 2006.

In the Matter of Atmos Energy Corporation's)
Purchased Gas Adjustment (PGA) Factors)
to be Audited in Its 2003-2004 Actual Cost)
Adjustment.)

Case No. GR-2004-0479

ORDER APPROVING UNANIMOUS STIPULATION AND AGREEMENT

Issue Date: May 11, 2006

Effective Date: May 21, 2006

This order approves a unanimous stipulation and agreement submitted by Atmos Energy Corporation, the Office of the Public Counsel, and the Staff of the Commission regarding the 2003-2004 Actual Cost Adjustment (ACA) filing of Atmos.

On March 3, 2006, Atmos, Public Counsel, and Staff filed a unanimous stipulation and agreement that resolves all issues regarding Atmos' 2003-2004 ACA filings. The stipulation and agreement also memorializes numerous adjustments to which the parties have agreed. The specific adjustments are detailed in the stipulation and agreement and the Staff Recommendation and will not be repeated in this order. The specific ACA and transition cost balances for the various areas served by Atmos are set out in the stipulation and agreement as Appendix A – Table 1, Table 2, and Table 3.

In the stipulation and agreement, contingent upon the Commission's acceptance of the stipulation and agreement, the parties waived their rights to cross-examine witnesses, to present oral argument or briefs, to have the transcript read by the

Commission, and to rehearing and judicial review. Section 536.060, RSMo 2000, gives the Commission the authority to accept a stipulation and agreement as a resolution of this contested case.

After reviewing the stipulation and agreement of the parties and Staff's memorandum in support of the stipulation and agreement, the Commission finds that the Unanimous Stipulation and Agreement shall be approved.

IT IS ORDERED THAT:

1. The Unanimous Stipulation and Agreement filed on March 3, 2006, by Atmos Energy Corporation, the Office of the Public Counsel, and the Staff of the Public Service Commission is hereby approved as a resolution of all issues in this case (See Attachment 1).
2. The parties are ordered to carry out and adhere to the terms of the Unanimous Stipulation and Agreement.
3. The ACA and transition cost balances included in Appendix A – Table 1, Table 2, and Table 3 are approved.
4. This order shall become effective on May 21, 2006.
5. This case shall be closed on May 22, 2006.

(S E A L)

BY THE COMMISSION



Colleen M. Dale
Secretary

Davis, Chm., Murray, Gaw, Clayton,
and Appling, CC., concur.

Dippell, Deputy Chief Regulatory Law Judge