OF THE STATE OF MISSOURI

In the Matter of Atmos Energy Corporation's Filing)	
for Purchased Gas Adjustment in the 2005-2006)	Case No. GR-2006-0300
Period.)	

ORDER DIRECTING RESPONSE

Issue Date: January 10, 2008 Effective Date: January 10, 2008

On December 31, 2007, the Staff of the Commission filed its Recommendation and Memorandum concerning Staff's review of Atmos Energy Corporation's 2005-2006 Actual Cost Adjustment (ACA). Staff states that it filed the Memorandum of its specific recommendations as Highly Confidential in its entirety until Atmos has had the opportunity to review it and indicate which information the Company considers to be public and which it considers highly confidential. Staff made a number of recommendations, including that Atmos be required to make certain adjustments to its account balances. Staff requests that the Commission direct Atmos to respond to its recommendations within 30 days.

The Commission has reviewed the Staff's Recommendation and Memorandum and will direct Atmos to file a response.

IT IS ORDERED THAT:

1. Atmos Energy Corporation shall file a response to the recommendations of the Commission's Staff no later than February 8, 2008.

2. This order shall become effective on January 10, 2008.

BY THE COMMISSION

Colleen M. Dale Secretary

(SEAL)

Nancy Dippell, Deputy Chief Regulatory Law Judge, by delegation of authority pursuant to Section 386.240, RSMo 2000.

Dated at Jefferson City, Missouri, on this 10th day of January, 2008.