

OF THE STATE OF MISSOURI

In the Matter of Atmos Energy Corporation's)
Purchased Gas Adjustment Factors to Be) **Case No. GR-2005-0311, et al.**
Audited in Its 2004-2005 Actual Cost Adjustment)

ORDER DIRECTING RESPONSE

Issue Date: December 21, 2006

Effective Date: December 21, 2006

On December 20, 2006, the Staff of the Commission filed a recommendation and memorandum indicating that Staff has reviewed the 2004-2005 Actual Cost Adjustment (ACA) filing of Atmos Energy Corporation. Staff recommends that Atmos be required to make certain adjustments to its account balances. Staff asks the Commission to direct Atmos to respond to these recommendations within 30 days.

The Commission has reviewed the memorandum filed by Staff and has determined that Atmos should respond to Staff's recommendations by January 22, 2007.

IT IS ORDERED THAT:

1. Atmos Energy Corporation shall file a response to the recommendations of the Commission's Staff no later than January 22, 2007.

2. This order shall become effective on December 21, 2006.

BY THE COMMISSION

A handwritten signature in black ink, appearing to read 'Colleen M. Dale', with a stylized, cursive script.

Colleen M. Dale
Secretary

(S E A L)

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

Dated at Jefferson City, Missouri,
on this 21st day of December, 2006.