

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 3rd day of
February, 2010.

In the Matter of Atmos Energy Corporation's)
Filing for Purchased Gas Adjustments in the)
2006-2007 Period)

File No. GR-2007-0403

ORDER APPROVING UNANIMOUS STIPULATION AND AGREEMENT

Issue Date: February 3, 2010

Effective Date: February 13, 2010

The Staff of the Commission completed an audit of Atmos Energy Corporation's 2006-2007 Actual Cost Adjustment and filed a recommendation on December 29, 2009. Although the company initially disagreed with Staff on some issues, the parties reached an agreement and submitted a Stipulation and Agreement to the Commission for approval. The Office of the Public Counsel did not join in the agreement. However, more than seven days have expired and Public Counsel has not filed an objection. The Commission may therefore treat the agreement as unanimous.¹

¹ 4 CSR 240-2.115 (2)(B) and (C).

The account balances agreed to by the parties are set forth in the following tables:

Areas B, K and S	8-31-07 Ending Balances per Filing for 2006-2007	Staff Adjustments	Staff Recommended Ending Balances for 2006-2007
SEMO District (Area S):			
Demand ACA	\$1,172,896	(\$2,939) (E)	\$1,169,957
Commodity ACA	(\$4,655,989)	(\$72,677) (A) \$5,700 (B) (\$2,916) (C)	(\$4,725,882)
Kirksville District (Area K):			
Demand ACA	\$45,963	\$0	\$45,963
Commodity ACA	(\$1,156,409)	(\$32,798) (A) (\$7,800) (B) (\$59) (C)	(\$1,197,066)
Butler District (Area B):			
Demand ACA	\$3,249	0	\$3,249
Commodity ACA	(\$719,693)	\$72,053 (A) \$625 (B) (\$18,494) (D)	(\$665,509)

Notes:

- A. ACA beginning balances August 31, 2006 adjusted to prior year ending balances
- B. Hedging Cost Allocations
- C. Cash-out Provisions
- D. Butler Storage
- E. Carrying Costs

(United Cities Gas) Areas P and U	8-31-07 Ending Balances per Filing for 2006-2007	Staff Adjustments	Staff Recommended Ending Balances for 2006-2007
Consolidated District:			
Demand ACA	(\$346,239)	\$0	(\$346,239)
Commodity ACA	(\$1,493,288)	\$0 (A) \$1,388 (B) (\$3,290) (C) ** HC** (F)	(\$1,525,190)
Neelyville District:			
Demand ACA	(\$7,910)	(\$10) (A)	(\$7,920)
Commodity ACA	(\$56,277)	\$376 (A) \$14 (B) \$1,387 (D) ** HC ** (E)	(\$58,466)

Notes:

- A. ACA beginning balances May 31, 2006 adjusted to prior year ending balances
- B. Hedging Cost Allocations
- C. Cash-out Provisions
- D. Supply cost allocation
- E. Neelyville Allocation (Commodity cost allocation – August 2006)
- F. Affiliate Transactions

(Greeley) Area G	8-31-07 Ending Balance per 2006-2007 Filing	Staff Adjustments	Staff Recommended Ending Balances for 2006-2007
Total ACA Balance (E)	\$54,206	(\$56,271)(A) \$73 (B) (\$31,506) (C) ** HC** (D)	(\$35,065)

Notes:

- A. ACA beginning balances May 31, 2006 adjusted to prior year ending balances
- B. Hedging Cost Allocations
- C. Greeley Storage
- D. Affiliate Transactions
- E. Combined demand balance of \$70,831 + commodity balance of (\$16,625). No interruptible customers on Area G.

After reviewing the parties' Stipulation and Agreement, the Commission concludes that it is reasonable and will be accepted as a resolution of Atmos' 2006-2007 ACA audit.

The Commission will direct the parties to comply with the terms of the agreement.

THE COMMISSION ORDERS THAT:

1. The Stipulation and Agreement is approved and the parties are directed to comply with its terms.
2. This order shall become effective on February 13, 2010.
3. This case shall be closed on February 14, 2010.

BY THE COMMISSION



Steven C. Reed
Secretary

(S E A L)

Clayton, Chm., Davis, Jarrett,
Gunn, and Kenney, CC., concur.

Jones, Senior Regulatory Law Judge