

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Atmos Energy Corporation's)
Purchased Gas Adjustment Tariff Filing .) **Case No. GR-2010-0238**

**STAFF'S RESPONSE TO
ATMOS RESPONSE TO STAFF RECOMMENDATION**

COMES NOW the Staff of the Missouri Public Service Commission (“Staff”), and files its Response to Atmos Energy Corporation’s (“Atmos” or “Company”) Response to Staff’s Recommendation in this Actual Cost Accounting Case. In response Staff states:

1. On December 21, 2011, Staff filed its 2009-2010 ACA recommendation in this case.

2. On January 4, 2012, the Missouri Public Service Commission (“Commission”) issued its Order directing Atmos to respond to Staff’s Recommendation by January 23, 2012.

3. In compliance with the Commission’s Order, on January 23, 2012, Atmos Energy Corporation filed its response to the Staff’s Recommendation.

4. In this Response, Staff replies to the Company’s response in the Reliability Analysis and Gas Supply Planning section and provides a revised ACA table for the 2009-2010 ACA recommendation.

5. Staff has reviewed the Company’s Amended Response regarding Reliability Analysis and Gas Supply. The Company’s response commented on two issues: (1) Supply For Combined Hannibal, Canton, Palmyra and Bowling Green Service Areas, and (2) Storage Balance for Piedmont/Arcadia (MRT system). There were no recommended financial adjustments related to these two issues.

6. Neither the Staff, nor the Company, is asking the Commission to take action regarding these issues.

7. Atmos has notified Staff it agrees with the Revised Table:

ALL AREAS Description (+) under-recovery (-) over-recovery	Filed Balances for 2009 – 2010 (Ending 8-31-10)	Staff Adjustments		Staff Balances for 2009 – 2010 (Ending 8-31-10)
Southeast Area				
Demand ACA	(\$235,952)	\$0		(\$235,952)
Commodity ACA	(\$1,094,543)	\$9,918	(A)	(\$1,084,625)
Kirksville Area				
Demand ACA	(\$58,469)	\$0		(\$58,469)
Commodity ACA	(\$418,449)	\$1,570	(B)	(\$416,879)
West Area				
Demand ACA	\$39,369	\$0		\$39,369
Commodity ACA	(\$94,548)	\$0		(\$94,548)
Northeast Area				
Demand ACA	(\$22,826)	\$0		(\$22,826)
Commodity ACA	(\$394,555)	\$2,725	(C)	(\$391,830)

Notes to Staff Adjustments

(A) \$1,387 Supply allocation (2006-07 ACA) + \$8,531 Cash-out (scheduling fees 2008-09 ACA)

(B) \$1,570 Cash-out (scheduling fees 2008-09 ACA)

(C) \$2,725 Cash-out (2008-09 ACA)

8. The table contains the information necessary for the Commission to issue its Order directing Atmos to adjust its ACA balances.

9. The Staff will continue to monitor the Company's hedging practices, but believes this ACA case may be closed after the Commission issues its Order directing Atmos to adjust its ACA balances.

WHEREFORE Staff files its response to Atmos and a revised ACA table for the 2009-2010 ACA period. Staff requests the Commission approve the table as based on the reasons stated above, and issue its Order directing Atmos to Adjust its ACA balances as contained in the table.

Respectfully submitted,

/s/ Lera L. Shemwell

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 3rd day of February 2012.

/s/ Lera L. Shemwell