

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

In the Matter of Atmos Energy	)	
Corporation's Tariff Revision Designed to	)	
Consolidate Rates and Implement a	)	
General Rate Increase for Natural Gas	)	Case No. GR-2006-0387
Service in the Missouri Service Area of	)	
the Company.	)	

**STAFF'S RECOMMENDATIONS REGARDING TEST YEAR AND TRUE-UP**

COMES NOW the Staff of the Missouri Public Service Commission (“Staff”) and for its recommendations regarding test year and true-up states:

1. On April 13, 2006, the Commission issued its *Suspension Order and Notice, Order Setting Hearings, and Order Directing Filing* (Order) directing, among other things, the Staff, Public Counsel, and any intervenors, to file recommendations on the test year and any true-up request no later than May 11, 2006. The Order also required Atmos Energy Corporation (Atmos) to file a pleading stating its recommendation concerning the proper test year to use in this case and to file, in a separate pleading, any request for a true-up audit and hearing.

2. Atmos filed its recommendations on April 27, 2006. Atmos recommended that the Commission establish the twelve months ending September 30, 2005 as the test year, with an update period through June 30, 2006. The Staff concurs with the Company’s recommendation for its test year and update period. Atmos also requested that a true-up hearing be scheduled to consider certain items.

3. Though Atmos listed several items to be addressed in its true-up recommendation, Atmos has not specified a required cut-off date. Based on this deficiency in its filing, the Staff is unable to concur with the Company's request. However, the Staff is willing to consider a true-up beyond the June 30, 2006 cut-off for the update and is willing to discuss this with the parties, as Atmos has suggested, at the early prehearing on May 17, 2006.

WHEREFORE, the Staff submits its recommendation regarding test year and true-up as indicated above.

Respectfully submitted,

**/s/ Robert S. Berlin**

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### **Certificate of Service**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to all counsel of record this 11th day of May 2006.

**/s/ Robert S. Berlin**