BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of Atmos Energy Corporation's 2010-2011 Purchased Gas Adjustment and Actual Cost Adjustment.

Case No. GR-2011-0161

STAFF REPLY

COMES NOW the Staff of the Missouri Public Service Commission (Staff), by and through counsel, and for its Reply, states as follows:

1. On January 28, 2013, the Commission issued its *Order Directing Staff To Reply* (Order) in response to the Liberty Energy (Midstates) Corp. D/B/A Liberty Utilities' Response To Staff Recommendation (Response) that was filed by Liberty, the successor in interest to Atmos Energy Corporation, on January 28, 2013.

2. Liberty's Response addressed matters raised in Staff's Recommendation Regarding the 2010-2011 Actual Cost Adjustment (ACA).

3. Staff has reviewed Liberty's Response and believes there are no other issues in this case that require either a procedural schedule or resolution by the Commission. Therefore, it is now appropriate for the Commission to establish the final balances for the 2010-2011 ACA. Accordingly, the Staff renews its recommendation that the ACA balances (Table 1) filed by Staff in its December 21, 2012 Recommendation be approved as final balances for the 2010-2011 ACA.

WHEREFORE, for the above stated reasons, the Staff prays the Commission accept its Reply as directed by the Commission's January 28th Order.

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, transmitted by facsimile or electronically mailed to all counsel of record this 11th day of February, 2013.

/s/ Robert S. Berlin