

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 20th day of
February, 2013.

| | | |
|---------------------------------------|---|-------------------------------------|
| In the Matter of Atmos Energy |) | |
| Corporation's 2010-2011 Purchased Gas |) | |
| Adjustment and Actual Cost Adjustment |) | <u>File No. GR-2011-0161</u> |

ORDER ESTABLISHING ENDING ACA BALANCES

Issue Date: February 20, 2013

Effective Date: March 2, 2013

The Commission opened this case to receive the 2010-2011 Actual Cost Adjustment (ACA) filing of Atmos Energy Corporation. Subsequently, Liberty Energy (Midstates) Corp., d/b/a Liberty Utilities, purchased Atmos' Missouri system and assets and is now responsible for Atmos' ACA adjustment. On December 21, 2012, the Staff of the Public Service Commission filed a recommendation and memorandum indicating that Staff has completed an audit of billed revenues and actual gas costs for the period September 1, 2010 through August 31, 2011, included in Atmos' (now Liberty's) computation of its ACA balances.

Staff's recommendation set out the ending balances contained in Atmos' (Liberty's) ACA filing, but did not recommend any adjustments to those ending balances. However, Staff offered some non-financial recommendations regarding Atmos' (Liberty's) policies and practices. Liberty filed a response to Staff's recommendations on January 28, 2013. On February 11, Staff indicated it is satisfied with Liberty's response to its recommendations and advised the Commission to approve the recommended final balances for the 2010-2011 ACA.

After reviewing Staff's recommendations and Liberty's response, the Commission concludes that Staff's recommendations should be accepted as a resolution of Atmos' (now Liberty's) 2010-2011 ACA audit.

THE COMMISSION ORDERS THAT:

1. The ending (over)/under recovery balances for Atmos Energy Corporation's 2010-2011 Actual Cost Adjustment are established as provided in the following table:

| All Areas | Filed Balances for 2010-2011 (Ending 8-31-11) | Staff Adjustments | Staff Balances for 2010-2011 (Ending 8-31-11) |
|---------------------------------------|---|-------------------|---|
| Southeast Area: Demand ACA | \$11,520 | \$0 | \$11,520 |
| Commodity ACA | (\$602,559) | \$0 | (\$602,559) |
| Kirksville Area: Demand ACA | (\$64,079) | \$0 | (\$64,079) |
| Commodity ACA | (\$159,199) | \$0 | (\$159,199) |
| West Area: Demand ACA | \$18,821 | \$0 | \$18,821 |
| Commodity ACA | \$3,736 | \$0 | \$3,736 |
| Northeast Area: Demand ACA | \$173,225 | \$0 | \$173,225 |
| Commodity ACA | (\$226,888) | \$0 | (\$226,888) |

2. This order shall become effective on March 2, 2013.

3. This case shall be closed on March 3, 2013.

BY THE COMMISSION

(S E A L)



Shelley Brueggemann
Acting Secretary

Gunn, Chm., Jarrett, R. Kenney, Stoll
and W. Kenney, concur.

Woodruff, Chief Regulatory Law Judge