

STAFF RECOMMENDATION REGARDING ATMOS' ACTUAL COST ADJUSTMENT

Each section begins with a detailed explanation of Staff's concerns, followed by analysis, and concluding with recommendations.

WHEREFORE, for reasons explained in the attached Memorandum, the Staff recommends the Commission issue an order directing Atmos to comply with Staff's recommendations found on pages 11, 13, 14, and 16 of Staff's Memorandum.

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 29th day of December 2008.

/s/ Robert S. Berlin