

**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.        )

**ATMOS ENERGY CORPORATION'S RECOMMENDATION REGARDING TEST YEAR**

COME NOW Atmos Energy Corporation ("Atmos"), and respectfully state as follows:

1. On April 7, 2006, Atmos Energy Corporation ("Atmos" or "Company") filed with the Commission proposed tariff sheets bearing an effective date of May 7, 2006, which are designed to produce a gross annual revenue increase of \$ 3.4 million for natural gas service provided to retail customers in Atmos' Missouri service area

2. On April 13, 2006, the Commission issued its Suspension Order And Notice, Order Setting Hearings, and Order Directing Filing. Among other things, the Commission directed that Atmos file by April 27, 2006 its recommendation regarding the proper test year, and stated that "[a]ll test year proposals must include a specific 12-month period as a test year and should include any additional period for which a party has updated significant items from the test year."

3. In response to the Order Directing Filing, Atmos hereby recommends the Commission establish the twelve months ended September 30, 2005 as the test year in this proceeding, with an update period for known and measurable changes through June 30, 2006.

**WHEREFORE**, Atmos Energy Corporation respectfully submits its Recommendation For Test Year for consideration by the Commission and the parties to this proceeding.

Respectfully submitted,

**/s/ James M. Fischer**

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### **CERTIFICATE OF SERVICE**

I do hereby certify that a true and correct copy of the foregoing Recommendation has been hand-delivered, emailed or mailed, First Class mail, postage prepaid, this 27th day of April, 2006, to the Office of the Public Counsel: [opcservice@ded.mo.gov](mailto:opcservice@ded.mo.gov), the General Counsel of the Missouri Public Service Commission: [gencounsel@psc.mo.gov](mailto:gencounsel@psc.mo.gov), and Rob Fulton: [RFulton@i1.net](mailto:RFulton@i1.net).

**/s/ James M. Fischer**

James M. Fischer