

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

In the matter of PGA / ACA filing of Atmos)	
Energy Corporation for the West Area (Old)	
Butler), West Area (Old Greeley),)	Case No. GR-2008-0364
Southeastern Area (Old SEMO), Southeastern)	
Area (Old Neelyville), Kirksville Area, and in)	
the Northeastern Area)	

**LIST OF ISSUES OF
ATMOS ENERGY CORPORATION**

COMES NOW Atmos Energy Corporation (“Atmos” or “Company”), and pursuant to Missouri Public Service Commission (“Commission”) Rule 4 CSR 240-2.080 and the *Order Adopting Procedural Schedule* issued on February 24, 2010, files its proposed List of Issues. In support of its List of Issues, the Company respectfully states as follows:

1. On December 28, 2009, the Commission Staff (“Staff”) filed its recommendation following completion of the audit of the 2007-2008 Actual Cost Adjustment (“ACA”) filing. The Staff’s audit consisted of a review and analysis of the billed revenues and actual gas costs for the period of September 1, 2007 to August 31, 2008 for all areas of served by the Company in Missouri.

2. Atmos filed its response to Staff’s recommendation on January 28, 2010. In its Response, the Company disagreed with some of Staff’s proposed adjustments and requested that the Commission schedule a hearing to deal with the matter.

3. On January 30, 2010, the Commission scheduled a prehearing conference for February 11, 2010, so that the Commission and the Parties could discuss a procedural schedule. At the prehearing conference, the Regulatory Law Judge requested that the Parties submit a

procedural schedule by February 18, 2010. After discussing this matter, the Parties were unable to agree on a joint recommendation regarding the procedural schedule.

4. On February 24, 2010, the Commission issued its *Order Adopting Procedural Schedule* which required the Parties to submit a Joint List of Issues on June 25, 2010.

5. The Company, Staff and Public Counsel have discussed the filing of a Joint List of Issues. However, the Parties were unable to agree on a List of Issues.

6. Atmos is filing its proposed List of Issues to comply with *Order Adopting Procedural Schedule* which was issued on February 24, 2010. The Company also respectfully requests that the Commission waive the requirements of Commission Rule 4 CSR 240-2.080(21) regarding the format of the list of issues.

LIST OF ISSUES

- 1. Were the Company's gas supply costs reasonable and prudent during the 2007 - 2008 ACA period?**
- 2. Was it prudent for Atmos to utilize a competitive bidding process to obtain its gas supplies?**
- 3. Has Atmos provided a "financial advantage" to its affiliated gas marketing company (AEM) under the Affiliated Transactions Rule (4 CSR 240-40.015) by awarding a portion of its gas supply contracts to AEM after utilizing a competitive bidding process?**
- 4. Does the Commission's Affiliated Transaction Rule (4 CSR 240-40.015) require Atmos to lower its gas costs in the PGA/ACA process by the same amount as the profits of the affiliated gas marketer that provided a portion of the gas supplies to Atmos after the formal competitive bidding process?**
- 5. Should Staff's proposed affiliated transaction adjustments be adopted?**

WHEREFORE, Atmos Energy Corporation hereby submits the foregoing List of Issues in response to the Commission's February 24, 2010 *Order Adopting Procedural Schedule*.

Respectfully submitted,

/s/ James M. Fischer

James M. Fischer MBN 27543

Larry W. Dority MBN 25617

FISCHER & DORITY, P.C.

101 Madison, Suite 400

Jefferson City, Missouri 65101

Telephone: (573) 636-6758

Facsimile: (573) 636-0383

E-mail: jfischerpc@aol.com

lldority@sprintmail.com

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been hand delivered, emailed or mailed, postage prepaid, this 25th day of June, 2010, to all counsel of record.

/s/ James M. Fischer

James M. Fischer