

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

In the Matter of Atmos Energy Corporation's Tariff)	
Revision Designed to Implement a General Rate)	
Increase for Natural Gas Service in the Missouri)	Case No. GR-2010-0192
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 December 28, 2009, Atmos Energy Corporation ("Atmos" or "Company") filed with the Commission proposed tariff sheets bearing an effective date of January 28, 2010, which are designed to produce a gross annual revenue increase of \$ 6.4 million for natural gas service provided to retail customers in Atmos' Missouri service area

2. On January 6, 2010, the Commission issued its Order Directing Notice, Suspending Tariff, Setting Hearings, And Directing Filings. Among other things, the Commission stated that "It is unclear from the current pleadings as to whether Atmos plans to update the test year figures for known and measurable changes or if a true-up hearing will be required." (Order, p. 2)

3. In order to clarify its position, Atmos hereby recommends the Commission establish the twelve months ended June 30, 2009 as the test year in this proceeding, with an update period for known and measurable changes through March 31, 2010. Atmos also believes that a True-Up Proceeding will not be required in this proceeding.

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 26th day of January, 2010, to the parties of record in this proceeding.

/s/ James M. Fischer

James M. Fischer