

**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),)
Southeastern Area (Old SEMO), Southeastern)
Area (Old Neelyville), Kirksville Area, and in)
the Northeastern Area)

Case No. GR-2008-0364

ATMOS ENERGY CORPORATION'S FILING MEMORANDUM

At the conclusion of the hearings on March 24, 2011, Chief Regulatory Law Judge Morris Woodruff, at the request of Commissioner Davis, requested that Atmos prepare a late-filed exhibit including an estimate of the amount of money that Atmos has spent litigating this case. Exhibit No. 32HC was reserved for this purpose. (See Tr. 743-44) Attached is Exhibit No. 32HC which contains the requested information. The filing of this exhibit was delayed in order to include an estimate of the costs of the transcripts which were filed on this date.

Respectfully submitted,

/s/ James M. Fischer
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Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to all counsel of record this 8th day of April, 2011.

/s/ James M. Fischer

James M. Fischer