

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

In the Matter of Atmos Energy)	
Corporation's 2008-2009 Purchased Gas)	<u>File No. GR-2009-0417</u>
Adjustment and Actual Cost Adjustment)	

ATMOS ENERGY CORPORATION'S LIST OF ISSUES

COMES NOW Atmos Energy Corporation ("Atmos" or "Company"), pursuant to Missouri Public Service Commission ("Commission") Rule 4 CSR 240-2.080 and the *Order Adopting Procedural Schedule* issued on March 16, 2011 ("March 16th Order"), files its List of Issues. In support of its List of Issues, the Atmos respectfully states as follows:

1. On December 30, 2010, the Commission Staff ("Staff") filed its recommendation following completion of the audit of the 2008-2009 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, 2008 to August 31, 2009 for all areas of served by the Company in Missouri.
2. Atmos filed its response to Staff's recommendation on February 2, 2011. In its Response, the Company disagreed with the Staff's proposed affiliate transaction adjustments and requested that the Commission schedule a hearing to deal with the matter.
3. On February 3, 2011, the Commission scheduled a prehearing conference for March 1, 2011, so that the Commission and the parties could discuss a procedural schedule.
4. On March 16, 2011, the Commission issued its March 16th Order which required the parties to submit a Joint List of Issues on July 19, 2011.
5. The Company, Staff and Public Counsel (the "Parties") 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 the March 16th Order. Atmos hereby requests that the Commission waive the requirements of Commission Rule 4 CSR 240-2.080(21) regarding the format of the list of issues. Pursuant to the Commission's March 16th Order, Atmos respectfully submits its proposed List of Issues:

LIST OF ISSUES

- 1. Were the Company's gas supply costs reasonable and prudent during the 2008-2009 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 March 16, 2011 *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

lwdority@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 19th day of July, 2010, to all counsel of record.

/s/ James M. Fischer
James M. Fischer