

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

IN RE:  ATMOS ENERGY CORPORATION	DOCKET NO. RFU-06-2 (PGA-06-47)
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**ORDER APPROVING REFUND PLAN**

(Issued December 22, 2006)

On October 2, 2006, Atmos Energy Corporation (Atmos) filed its annual reconciliation of gas costs for the 12-month period ending August 31, 2006, in accordance with 199 IAC 19.10(7). The reconciliation shows that Atmos over-recovered from customers during the 12-month period and will be required to make refunds to customers. Atmos filed a refund plan as part of the reconciliation filing. The annual reconciliation was identified as Docket No. PGA-06-47.

On October 26, 2006, the Board issued an order docketing the reconciliation filing and refund plan for further review. The Board stated that it needed additional time to review the filing to determine the cause of the over-recovery and to consider possible changes to Atmos' purchased gas adjustment (PGA) filings to reduce any over-recovery or under-recovery in the future.

On December 13, 2006, the Board issued an order approving the annual reconciliation filing and directing Atmos to file a new refund plan with an updated refund amount. The order required the new refund plan to be filed within ten days of the date of the order and any objections to the new refund plan were to be filed within five days from the date the new refund plan was filed.

On December 15, 2006, Atmos filed a new refund plan. In the new refund plan, Atmos calculates a per therm factor of \$.14055 for its firm customer class. This factor equates to an average residential refund of \$95.85 and \$517.08 for an average commercial customer. Atmos proposes that the refunds be distributed as a bill credit during the January 2007 billing cycle. The new refund plan is identified as Docket No. RFU-06-2. No objections to the refund plan have been filed.

The Board has reviewed the refund plan and finds that the refund amount, the allocation among customer classes, and the method of making the refund are reasonable and consistent with Board rules. The Board will approve the new refund plan and direct Atmos to file a refund report when the refund is concluded.

**IT IS THEREFORE ORDERED:**

1. The refund plan filed by Atmos Energy Corporation on December 15, 2006, in Docket No. RFU-06-2 is approved.
2. Atmos Energy Corporation shall file a refund report within 30 days of the completion of the refund.

**UTILITIES BOARD**

/s/ John R. Norris

/s/ Diane Munns

ATTEST:

/s/ Judi K. Cooper  
Executive Secretary

/s/ Curtis W. Stamp

Dated at Des Moines, Iowa, this 22nd day of December, 2006.