

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: ATMOS ENERGY CORPORATION	DOCKET NO. SPU-07-1
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ORDER GRANTING EXTENSION OF TIME

(Issued April 10, 2007)

On March 7, 2007, the Utilities Board (Board) issued an order determining that the asset management contract entered into by Atmos Energy Corporation (Atmos) for the management of Atmos' gas purchasing assets comes within the definition of a reorganization under Iowa Code § 476.76. The Board stated that Atmos could file either a proposal for reorganization or a request for a waiver, or both, within 30 days of the date of the March 7, 2007, order.

On April 6, 2007, Atmos filed a motion for a one-week extension of time to make the filing directed by the March 7, 2007, order. Counsel for Atmos indicates she has contacted counsel for the Consumer Advocate Division of the Department of Justice and a Board attorney and neither objected to the extension.

The Board will grant the extension. The Board finds it is reasonable to allow Atmos additional time in order to ensure that Atmos has sufficient time to make a complete and comprehensive filing.

IT IS THEREFORE ORDERED:

The motion for a one-week extension filed by Atmos Energy Corporation on April 6, 2007, is granted. The filing is now due on April 13, 2007.

UTILITIES BOARD

/s/ John R. Norris

/s/ Curtis W. Stamp

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

Dated at Des Moines, Iowa, this 10th day of April, 2007.