

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: ATMOS ENERGY CORPORATION	DOCKET NO. PGA-07-45 (WRU-07-31-222)
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**ORDER DOCKETING ANNUAL PURCHASED GAS ADJUSTMENT
RECONCILIATION FILING FOR FURTHER REVIEW**

(Issued October 31, 2007)

On October 2, 2007, Atmos Energy Corporation (Atmos) filed with the Utilities Board (Board) its annual reconciliation of gas costs for the 12-month period ending August 31, 2007, in accordance with 199 IAC 19.10(7). The filing has been identified as Docket No. PGA-07-45. On October 5, 2007, Atmos filed a request for waiver of 199 IAC 19.10(7), which requires Atmos to refund an over-collection by bill credit or check if the net overbilling is in excess of three percent. Atmos is requesting that it be allowed to refund the over-collection in the annual reconciliation through the purchased gas adjustment (PGA) factor rather than by bill credit or check. The waiver request has been identified as Docket No. WRU-07-31-222.

The Board must issue an order with regard to the waiver request before it can approve a PGA factor since approval of the waiver request would allow Atmos to include the over-collection in the calculation of the factor for the ten-month period beginning November 1, 2007. To allow sufficient time to consider the waiver request,

the Board will docket the reconciliation filing. Once the Board has issued its order concerning the waiver request, it will then issue an order establishing the PGA factor.

IT IS THEREFORE ORDERED:

Docket No. PGA-07-45 is docketed for further review.

UTILITIES BOARD

/s/ John R. Norris

/s/ Krista K. Tanner

ATTEST:

/s/ Judi K. Cooper _____
Executive Secretary

Dated at Des Moines, Iowa, this 31st day of October, 2007.