

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

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| IN RE: ATMOS ENERGY CORPORATION | DOCKET NO. RFU-06-2 (PGA-06-47, PGA-07-45) |
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ORDER CLOSING DOCKET

(Issued January 10, 2008)

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 showed that Atmos over-recovered from customers during the 12-month period. Atmos filed a refund plan as part of the reconciliation filing. The annual reconciliation was identified as Docket No. PGA-06-47.

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. On December 15, 2006, Atmos filed a new refund plan. The refund plan was identified as Docket No. RFU-06-2. On December 22, 2006, the Board issued an order approving the refund plan.

On October 2, 2007, Atmos filed its annual reconciliation for the period ending August 31, 2007. This filing was identified as Docket No. PGA-07-45. As part of the annual reconciliation filed on October 2, 2007, Atmos included a report of the refund

in Docket No. RFU-06-2. On December 27, 2007, the Board issued an order approving the annual reconciliation filing in Docket No. PGA-07-45. Since the annual reconciliation that contained the report of the refunds ordered in Docket No. RFU-06-2 has been approved, the Board will close that docket.

IT IS THEREFORE ORDERED:

Docket No. RFU-06-2 is closed.

UTILITIES BOARD

/s/ John R. Norris

/s/ Krista K. Tanner

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Darrell Hanson

Dated at Des Moines, Iowa, this 10th day of January, 2008.