

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

In the Matter of Atmos Energy	)	
Corporation's Tariff Revision Designed to	)	
Implement a General Rate Increase for	)	Case No. GR-2010-0192
Natural Gas Service in the Missouri	)	
Service Area of the Company.	)	

**PUBLIC COUNSEL'S RESPONSE  
REGARDING TEST YEAR AND TRUE-UP**

**COMES NOW** the Missouri Office of the Public Counsel and for its response regarding the test year and true-up periods and dates states:

1. On January 26, 2010 Atmos filed the following recommendation regarding test year and true up:

Atmos hereby recommends the Commission establish the twelve months ended June 30, 2009 as the test year in this proceeding, with an update period for known and measurable changes through March 31, 2010. Atmos also believes that a True-Up Proceeding will not be required in this proceeding.

2. Subsequent to Atmos's recommendation, Atmos agreed to shorten the update period from March 31, 2010 to February 28, 2010.

3. Public Counsel has no objections to Atmos's recommendation for test year or to a February 28, 2010 update period.

4. Public Counsel cannot offer a recommendation regarding the need for a true-up until after a substantial portion of the audit is completed.

WHEREFORE, the Office of the Public Counsel respectfully offers this response regarding the recommendations for the test year and true-up periods and dates.

Respectfully submitted,

OFFICE OF THE PUBLIC COUNSEL

By: /s/ **Marc D. Poston**

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**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to the following this 2nd day of February 2010:

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**/s/ Marc Poston**

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