

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

December 5, 2006

IN RE:)	
)	
AUDIT OF ATMOS ENERGY CORPORATION'S)	DOCKET NO.
WEATHER NORMALIZATION ADJUSTMENT)	06-00258
FOR THE PERIOD NOVEMBER 1, 2005)	
THROUGH APRIL 30, 2006)	


**ORDER ADOPTING WNA AUDIT REPORT OF THE UTILITIES DIVISION
OF THE TENNESSEE REGULATORY AUTHORITY**

This matter came before Chairman Sara Kyle, Director Pat Miller, and Director Ron Jones of the Tennessee Regulatory Authority (the "Authority"), the voting panel assigned to this docket, at a regularly scheduled Authority Conference held on November 6, 2006, for consideration of the Audit Report of the Authority's Utilities Division (the "Staff") resulting from the Staff's audit of Atmos Energy Corporation's ("Atmos") Weather Normalization Adjustment ("WNA") for the period November 1, 2005 through April 30, 2006. The WNA Audit Report (the "Audit Report") is attached hereto as Exhibit 1 and incorporated in this Order by this reference. The Report was filed on October 12, 2006.

The Staff's first finding is that Atmos used inaccurate information in calculation of the WNA factor which resulted in an excess recovery of \$85,090. The Staff's second finding is that Atmos under-charged certain customers due to inaccurate PGA rates. The Audit Report concludes that Atmos is correctly implementing the WNA Rider to its tariff. After consideration of the Audit Report, the Authority unanimously approved the findings and recommendations contained therein.

IT IS THEREFORE ORDERED THAT:

The Audit Report, a copy of which is attached to this Order as Exhibit 1, is approved and adopted, including the findings and recommendations contained therein and is incorporated in this Order as if fully rewritten herein.


Sara Kyle, Chairman
Pat Miller, Director
Ron Jones, Director