

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:)
)
ATMOS ENERGY CORPORATION) **Docket No. 11-00137**
INCENTIVE PLAN ACCOUNT (IPA) FOR)
THE YEARS 2001 THROUGH 2011)
)
AND)
)
IN RE:)
)
AUDIT OF ATMOS ENERGY) **Docket No. 11-00158**
CORPORATION'S ("ATMOS"))
INCENTIVE PLAN ACCOUNT FOR)
PERIOD OF APRIL 1, 2011 THROUGH)
MARCH 31, 2004)

STIPULATION REGARDING PROCEDURE

The parties in these two cases, Atmos Energy Corporation, the Utilities Division of the Tennessee Regulatory Authority, and the Office of the Attorney General Consumer Advocate and Protection Division, have stipulated and agreed, subject to Authority Approval, to the following procedure for moving forward with these two dockets:

1. Docket Number 11-00137 will be dismissed WITHOUT PREJUDICE. This dismissal will have no effect on the ability of any party to raise any issue in any subsequent proceeding;
2. The Audit Report in Docket Number 11-00158 filed October 4, 2011, as amended by the Utilities Division's filing of October 21, 2011 (clarifying the

reset of the deadband for plan years ending March 2006, 2007, and 2008), is not opposed and may be approved without delay;

3. The Utilities Division will next complete its audit of the Atmos IPA Account for the next three year period (4/1/04 – 3/31/07). The Utilities Division will complete and file its audit report for this period no later than November 10, 2011. At the first Authority Conference following the filing of the audit report, the parties will support the convening of a contested case and will further support the participation as parties of Atmos, the Consumer Advocate and TRA Staff in that contested case;
4. Should the Authority convene a contested case, the parties will then file briefs and ask the Authority to resolve the issue of whether fees received during this period from asset management agreements are to be included in the capacity management incentive calculation for this audit period. The parties will file opening briefs on this question no later than January 17, 2012, and reply briefs no later than January 31, 2012. The parties will seek to obtain an Authority Order resolving this question at the next Authority Conference thereafter;
5. Following the Authority's ruling, the Utilities Division will complete and file its audit reports for the remaining IPA Account plan years (4/1/07 – 3/31/11) within 60 days;
6. In addition to meeting the above-referenced deadlines, the parties will make every effort to complete all of the litigation and have final approval of all of the audit reports for all of the above-referenced IPA Account years before the end of the Atmos fiscal year ending August 31, 2012;

7. The agreements reflected in this Stipulation are subject to Authority approval, without change, of all of its provisions.

So stipulated:

NEAL & HARWELL, PLC

By: 

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**TENNESSEE REGULATORY
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**OFFICE OF THE ATTORNEY
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated
below, on the following counsel of record, this the 4 day of November, 2011

<input type="checkbox"/> Hand	Cynthia Kinser, Esq.
<input type="checkbox"/> Mail	Vance L. Broemel, Esq.
<input type="checkbox"/> Fax	Scott Jackson, Esq.
<input type="checkbox"/> Fed. Ex.	Office of Attorney General
<input checked="" type="checkbox"/> E-Mail	Consumer Advocate and Protection Division
	425 Fifth Avenue, North, 3 rd Floor
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<input type="checkbox"/> Hand	Jonathan N. Wike, Esq.
<input type="checkbox"/> Mail	General Counsel
<input type="checkbox"/> Fax	Tennessee Regulatory Authority
<input type="checkbox"/> Fed. Ex.	460 James Robertson Parkway
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