

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

May 23, 2012

IN RE:)	
)	
AUDIT OF ATMOS ENERGY)	DOCKET NO.
CORPORATION'S INCENTIVE PLAN)	11-00195
ACCOUNT FOR PERIOD OF APRIL 1, 2004)	
THROUGH MARCH 31, 2007)	

AMENDMENT TO STIPULATION REGARDING PROCEDURE

The parties in Dockets 11-00137 and 11-00158 entered into a Stipulation Regarding Procedure dated November 4, 2011 setting forth a schedule, subject to Authority approval, for moving ahead with the resolution of those two dockets.

The parties now seek to update that Stipulation, and, subject to Authority approval, agree to amend Paragraph 5 of that Stipulation to read as follows:

5. In the event that the Authority makes a determination on the preceding audit period (4/1/04 – 3/31/07) pending in Docket No. 11-00195 within the month of June 2012, the Utilities Division will complete and file its audit reports for the remaining IPA Account years (4/1/07 – 3/31/11) by July 31, 2012. In the event that a ruling is not rendered in Docket No. 11-00195 within the month of June 2012, this amendment is null and void and will revert to the originally filed stipulation whereby 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;

The parties further reaffirm their commitment, as agreed in Paragraph 6 of the November 4, 2011 Stipulation, to make every effort to complete all of the litigation and have final approval of all the audit reports for all of the above-referenced IPA Account years before the end of the Atmos fiscal year ending August 31, 2012.

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

SO STIPULATED:

NEAL & HARWELL, PLC

By: /s/ by Kelly Cashman Grams w/ permission

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Consumer Advocate and Protection Division*

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 23rd day of May, 2012.

<input type="checkbox"/> Hand	C. Scott Jackson, Esq.
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