Ernie Fletcher Governor

LaJuana S. Wilcher, Secretary Environmental and Public Protection Cabinet

Christopher L. Lilly Commissioner Department of Public Protection



Commonwealth of Kentucky Public Service Commission 211 Sower Blvd. P.O. Box 615 Frankfort, Kentucky 40602-0615 Telephone: (502) 564-3940 Fax: (502) 564-3460 psc.ky.gov

Honorable Dennis G. Howard II May 22, 2006 Assistant Attorney General Office of the Attorney General Utility & Rate Intervention Division 1024 Capital Center Drive Suite 200 Frankfort, KY 40601-8204 Mark David Goss Chairman

> Teresa J. Hill Vice Chairman

Gregory Coker Commissioner

RE: Case No. 2005-00057

We enclose one attested copy of the Commission's Order in the above case.

Sincerely,

Beth O'Donnell Executive Director

BOD/jc Enclosure



Honorable Dennis G. Howard II Assistant Attorney General Office of the Attorney General Utility & Rate Intervention Division 1024 Capital Center Drive Suite 200 Frankfort, KY 40601-8204

William J. Senter V.P. Rates & Regulatory Affairs Atmos Energy Corporation 2401 New Hartford Road Owensboro, KY 42303-1312 Honorable John N. Hughes Attorney at Law 124 West Todd Street Frankfort, KY 40601 Honorable Mark R. Hutchinson Attorney at Law Wilson, Hutchinson & Poteat 2207 Frederica Street Owensboro, KY 42301

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Gary L. Smith Vice President, KY Marketing & Reg. Atmos Energy Corporation 2401 New Hartford Road Owensboro, KY 42303-1312 Honorable Douglas Walther Associate General Counsel Atmos Energy Corporation 2401 New Hartford Road Owensboro, KY 42303-1312

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE OFFICE OF ATTORNEY GENERAL THE COMMONWEALTH OF KENTUCKY COMPLAINANT) CASE NO. 2005-00057 V. ATMOS ENERGY CORPORATION

DEFENDANT

ORDER

On May 15, 2006, Atmos Energy Corporation ("Atmos") filed its responses to the Attorney General's ("AG") March 14, 2006 initial data request. The Commission has observed that several of Atmos's responses include the following statement: "In accordance with the Commission's Order in this Case, dated May 9, 2006, the Company is providing the attached information for the test year, the fiscal year prior to the test year and the actual months after the test year through December 2005."

It appears to the Commission that Atmos has interpreted the findings of our May 9, 2006 Order differently than the Commission intended. The May 9, 2006 Order states, "[w]e find, therefore, that Atmos should be required to provide information for the test year, the 12 months prior to the test year, and actual data through the end of the first

quarter 2006.^{*1} It appears that Atmos has interpreted the reference to "the end of the first quarter 2006" to mean its fiscal year first quarter 2006, which ended December 31, 2005. The Commission intended the "end of the first quarter 2006" to mean March 31, 2006.

The only reference to Atmos's fiscal years in the May 9, 2006 Order was to the information to be provided in response to AG Data Request Nos. 66 and 67. With regard to all other requests, the Commission stated the information was to be provided for the test year, the 12 months prior to the test year, and the months through the end of the first guarter 2006.

Therefore, the Commission, upon its own motion, clarifies its May 9, 2006 Order to the extent that, except for the responses to AG Data Request Nos. 66 and 67, the financial information to be provided by Atmos is to cover the months subsequent to testyear end through March 31, 2006. The Commission finds that Atmos should amend its data responses to provide the additional information to the AG no later than June 1, 2006.

IT IS THEREFORE ORDERED that:

1. The May 9, 2006 Order is clarified to the extent that references to "the end of the first quarter 2006" shall mean "through March 31, 2006."

2. Atmos shall amend its data responses to the AG to reflect the additional months and shall file its amended responses no later than June 1, 2006.

3. All other findings of the May 9, 2006 Order shall remain in full force.

Case No. 2005-00057

-2-

¹ May 9, 2006 Order at 3. The same language is contained in ordering paragraph 4.

Done at Frankfort, Kentucky, this 22nd day of May, 2006.

By the Commission

ATTEST: **Decutive** Director

Case No. 2005-00057