

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before Commissioners: Brian J. Moline, Chair
 Robert E. Krehbiel
 Michael C. Moffet

In the Matter of the Application of Atmos Energy for)
Approval of an Accounting Order to Permit Atmos)
Energy to Recover Amounts Necessary to Expend in)
Order to Establish and Maintain a Gas Ceiling Price for) Docket No.
all of the 2005-2006 Heating Season and for a Portion of) 05-ATMG-617-HED
the Budgeted Winter Volumes for the 2006-2007 Heating)
Season; and for Approval to Continue with its Use of its)
“Gas Hedge Program” Tariff.)

SUSPENSION ORDER

The above captioned matter comes before the State Corporation Commission of the State of Kansas (“Commission”). Having examined its files and records, and being duly advised in the premises, the Commission makes the following findings.

1. On January 28, 2005, Atmos Energy (“Atmos” or “Company”), filed its Application seeking an order approving its request for an accounting order to permit Atmos to recover such amounts of its funds as may be necessary to expend in order to establish and maintain a gas ceiling price for all of the 2005-2006 heating season and a portion of the budgeted winter volumes for the 2006-2007 heating season under the Gas Hedge Program and for approval to continue with its “Gas Hedge Program” tariff. In support of its Application, Atmos filed the direct testimony of Mr. F. Alan Chambers, its Hedging Administrator.

2. The Company’s Application requests the Commission issue an order granting Atmos’ request for an Accounting Order permitting Atmos to recover such amounts of its funds up to \$3.1 million as may be necessary to expend in order to establish and maintain a gas ceiling price for the 2005-2006 heating season and up to 50% of the budgeted winter volumes for the

2006-2007 heating season under the Gas Hedge Program and for approval extending its Gas Hedge Program tariff.

3. A full investigation of the Company's Application, which may result in a hearing, is deemed necessary and proper. Staff is without sufficient time to fully review, consider and analyze whether the Company's request is just and reasonable.

4. Suspension of the changes proposed in the Application is required in order to allow sufficient time for a full investigation of this matter, which may result in a hearing.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

(A) Pursuant to K.S.A. 66-117, operation of the changes proposed in Atmos' Application are suspended and their effective date deferred not more than two-hundred-forty (240) days from the date of filing the Application, January 28, 2005, until September 25, 2005, subject to further order or orders of the Commission.

(B) A party may file a petition for reconsideration of this Order within fifteen (15) days from the date of service of this Order. If service is by mail, service is complete upon mailing and three (3) days shall be added to the above time frame.

(C) The Commission retains jurisdiction over the subject matter and the parties for the purpose of entering such further order or orders as it may deem necessary and proper.

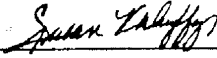
BY THE COMMISSION IT IS SO ORDERED.

Moline, Chr.; Krehbiel, Com.; Moffet, Com.

Dated: FEB 02 2005

ORDER MAILED

FEB 02 2005



Susan K. Duffy
Executive Director

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