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Leonard K. Peters  
Secretary  
Energy and Environment Cabinet

Commonwealth of Kentucky  
**Public Service Commission**  
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David L. Armstrong  
Chairman

James W. Gardner  
Vice Chairman

Linda Breathitt  
Commissioner

August 15, 2014

Mark R Hutchinson  
Wilson, Hutchinson & Poteat  
611 Frederica Street  
Owensboro, KY 42301

RE: Case No. 2014-00285  
Atmos Energy Corporation  
(Financing - Up to 2,000,000 Shares of Common Stock through Retirement Savings Plan)

The Commission staff has reviewed the application in the above case and finds that it meets the minimum filing requirements and has been accepted for filing.

Enclosed please find a stamped filed copy of the first page of your filing. This case has been docketed and will be processed as expeditiously as possible.

If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,

A handwritten signature in cursive script that reads "Linda Faulkner".

Linda Faulkner  
Filings Division Director

LF/rs

cc: Parties of Record

RECEIVED

AUG 08 2014

PUBLIC SERVICE  
COMMISSION

BEFORE THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF THE APPLICATION )  
OF ATMOS ENERGY CORPORATION )  
FOR AN ORDER AUTHORIZING THE )  
ISSUANCE OF UP TO 2,000,000 )  
SHARES OF COMMON STOCK )  
THROUGH THE ATMOS ENERGY )  
CORPORATION RETIREMENT SAVINGS )  
PLAN )  
)  
)  
)

CASE NO. 2014- 00285

**FILED**  
AUG 08 2014  
PUBLIC SERVICE  
COMMISSION

APPLICATION

1. Pursuant to KRS 278.300, and all other applicable law, Atmos Energy Corporation ("Applicant" or "Atmos"), files its Application herein for an Order authorizing the issuance of up to 2,000,000 additional shares of Common Stock, no par value, of Applicant (the "Shares") through and pursuant to the Atmos Energy Corporation Retirement Savings Plan and Trust ("RSP").

2. Atmos seeks an Order of the Commission granting it the authority to issue up to 2, 000,000 shares of no par value Common Stock of the Company pursuant to the RSP. The RSP is intended to meet the requirements of Sections 401(a) and 501(a) of the Internal Revenue Code of 1986, as amended, and was adopted by Applicant on October 18, 1983. Under the terms of the RSP, Applicant will match every dollar invested by an employee in the RSP up to a maximum of 4% of the employee's annual salary. The RSP therefore provides Applicant's employees with a systematic means of providing additional security for retirement or future financial needs and an opportunity to become stockholders in Applicant, thereby strengthening their direct interest in the progress and success of Applicant. The Commission previously authorized the issuance of shares pursuant to the RSP in Case No. 2009-00536.