

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY)	
CORPORATION FOR AN ORDER AUTHORIZING)	
THE ISSUANCE OF UP TO 2,000,000 SHARES OF)	CASE NO.
COMMON STOCK THROUGH THE ATMOS)	2009-00536
ENERGY CORPORATION RETIREMENT SAVINGS)	
PLAN)	

INITIAL DATA REQUEST OF COMMISSION STAFF TO
ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos"), pursuant to 807 KAR 5:001, is to file with the Commission the original and five copies of the following information, with a copy to all parties of record. The information requested herein is due within 14 days of the date of this request. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Atmos shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though

correct when made, is now incorrect in any material respect. For any request to which Atmos fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Refer to paragraph 1 of Atmos's Application ("Application"). Provide a description of the Atmos Energy Corporation Retirement Savings Plan and Trust ("RSP"). Include a discussion of how the RSP is financed or funded.

2. The Application states in paragraph 2 that "[u]nder 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." Explain whether this means that Atmos will match every dollar invested only in Atmos stock.

3. Atmos has requested authority to issue up to 2,000,000 shares of common stock through and pursuant to the RSP.

a. In the three previous RSP authorization requests, Case Nos. 2008-00222, 2006-00180, and 2003-00475, each authorization granted was for 1,000,000 shares. Provide an explanation for the increase of 1,000,000 shares in the amount requested.

b. Provide the amount Atmos estimates will be generated from the issuance and explain how this amount is calculated.

c. Based upon prior RSP offers, provide the expected level of employee purchase participation.

4. Using the September 30, 2009 balance sheet information provided in Exhibit A, page 5 of the Application, provide Atmos's capital structure reflecting the estimated amount of additional common stock to be issued, as shown in the response to Item 3(b) above.

5. Provide the following information for the three previous common stock issuances through the RSP:

a. The period of time over which the common stock was issued.

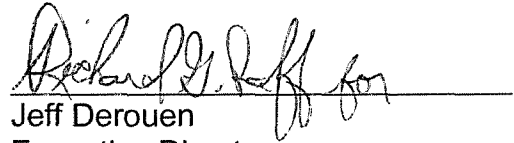
b. The maximum number of shares of common stock that could be issued.

c. The actual number of shares of common stock that were issued.

d. The total amount of funds raised by the issuance.

6. Given Atmos's recent authorization of a \$1,300,000,000 Universal Shelf Registration in Case No. 2009-00412 and this request for the issuance of 2,000,000 additional shares of Common Stock, provide a general description of the factors impacting Atmos's capital requirements. The response should include, but not be limited to, planned construction expenditures, the repayment of existing debt, or targeted equity ratios.

7. Refer to the Atmos Energy Corporation Balance Sheet September 30, 2009, submitted as Exhibit A, page 5 of the Application. Explain what goes into the calculation to determine the Goodwill asset of \$703,892,000.



Jeff Derouen
Executive Director
Public Service Commission
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DATED: JAN 15 2010

cc: Parties of Record

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