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Mark David Goss
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Teresa J. Hill
Vice Chairman

Gregory Coker
Commissioner

May 22, 2006

RE: Case No. 2006-00180

Please see enclosed data request from Commission Staff in the above case.

If you need further assistance, please contact Daryl Newby at (502) 564-3940 ext. 253.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/jc
Enclosure

Honorable Mark R. Hutchinson
Attorney at Law
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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF ATMOS ENERGY)	
CORPORATION FOR AN ORDER AUTHORIZING)	
THE ISSUANCE OF UP TO 1,000,000 SHARES)	CASE NO.
OF COMMON STOCK THROUGH THE ATMOS)	2006-00180
ENERGY CORPORATION RETIREMENT)	
SAVINGS PLAN)	

FIRST 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 6 copies of the following information, with a copy to all parties of record. The information requested herein is due within 10 days of the date of this request. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the person who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information herein has been previously provided, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. When applicable, the information requested herein should be provided for total company operations and jurisdictional operations, separately.

1. Concerning the Atmos Energy Corporation Retirement Savings Plan and Trust ("RSP"):

a. Provide a description of the RSP. Include a discussion of how the RSP is financed or funded.

b. What restrictions, if any, are placed on the use of any funds generated from the stock issued pursuant to the RSP?

2. Atmos has requested authority to issue up to 1,000,000 shares of common stock through and pursuant to the RSP.

a. Based upon prior RSP offers, what is the expected level of employee purchase participation?

b. Based on its best estimates, how much money does Atmos anticipate generating from this new issuance of common stock? Explain how Atmos determined this amount. If applicable, separate the total estimate between employee investment and company match.

3. Refer to the Application, Exhibit B, page 6 of 8.

a. Provide Atmos's capital structure as of December 31, 2005. Include all calculations and assumptions utilized for the response.

b. Using the December 31, 2005 balance sheet information, provide Atmos's capital structure reflecting the additional common stock issuance calculated in the response to Item 2 above.

4. Provide the following information for the four 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 issued.

d. The total amount of funds raised by the issuance. If applicable, separate this total between employee investment and company match.

5. Refer to the Application, page 2, Item 3 and Exhibit B, page 7 of 8, Item 11(c). Both references contain a listing of how Atmos plans to use the funds generated by the stock issuance. However, the two lists are not identical.

a. Indicate which reference accurately reflects Atmos's plans for the funds generated by the stock issuance. In addition, explain why the two references were not the same.

b. Atmos has stated that it would use the funds generated by the stock issuance to fund capital expenditures, fund operating expenses, and to reduce debt. Indicate which use is most likely to be applied and explain why it is the most likely action.

c. Provide a listing of the capital expenditures Atmos plans to finance using the funds generated by the stock issuance.

d. Explain why operating expenses should be funded by proceeds from a stock issue. Are these utility or non-utility operating expenses?

e. Provide a listing of the debt instruments Atmos plans to retire using the funds generated by the stock issuance.

6. Indicate whether Atmos has sought Securities and Exchange Commission ("SEC") approval of the stock issuance. Provide a copy of the filing required by the SEC.



Beth O'Donnell
Executive Director
211 Sower Boulevard
P.O Box 615
Frankfort, KY 40602

DATED May 22, 2006

cc: All Parties