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May 8, 2006

Douglas Walther
Atmos Energy Corporation
P. O. Box 650205
Dallas, TX 75235-0205

RE: Case No 2006-00180
Filing Deficiencies

The Commission staff has reviewed your application in the above case. This filing is rejected for the reasons set forth below.

1. Filing deficiencies pursuant to 807 KAR 5:001:

- 807 KAR 5:001: Section 6(1) Amount and types of stock authorized.
- 807 KAR 5:001: Section 6(2) Amount and types stock issued and outstanding
- 807 KAR 5:001: Section 6(4) Mortgages: Amount of Indebtedness Secured
- 807 KAR 5:001: Section 6(4) Mortgages: Date of Execution
- 807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagee or Trustee
- 807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagor
- 807 KAR 5:001: Section 6(4) Mortgages: Sinking Fund Provisions
- 807 KAR 5:001: Section 6(5) Bonds: Amount Authorized
- 807 KAR 5:001: Section 6(5) Bonds: Amount Issued
- 807 KAR 5:001: Section 6(5) Bonds: Date of Issue
- 807 KAR 5:001: Section 6(5) Bonds: Date of Maturity
- 807 KAR 5:001: Section 6(5) Bonds: Description of Each Class Issued
- 807 KAR 5:001: Section 6(5) Bonds: How Secured

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- 807 KAR 5:001: Section 6(5) Bonds: Interest Paid in Last Fiscal Year
- 807 KAR 5:001: Section 6(5) Bonds: Name of Utility Who Issued
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Amount
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Date of Issue
- 807 KAR 5:001: Section 6(6) Notes Outstanding: In Whose Favor
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Interest Paid in Last Fiscal Yr.
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Maturity Date
- 807 KAR 5:001: Section 6(6) Notes Outstanding: Rate of Interest
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Any Assumption of Indebtedness by Outside Party (i.e., any transfer)
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Each Class
- 807 KAR 5:001: Section 6(7) Other Indebtedness: How Secured
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Interest Paid in Last Fiscal Yr.
- 807 KAR 5:001: Section 6(8) Rate and amount of dividends paid during the five (5) previous fiscal years and the amount of capital stock on which dividends were paid each year.
- 807 KAR 5:001: Section 6(9) Detailed income statement and balance sheet.

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids that proposed effective date. When you file the required information to correct the deficiencies, you may refile your proposed tariff with a new proposed effective date that is at least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of this letter. If you need further assistance, please contact Daryl Newby at 502/564-3940 ext. 253.

Sincerely,



Mike Burford
Director Division of Filings

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