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Commonwealth of Kentucky
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John W. Clay
Commissioner

July 3, 2008

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

RE: Case No. 2008-00222
Atmos Energy Corporation
(Financing)

The Commission staff has reviewed Atmos Energy Corporation's response received on July 3, 2008 and has determined that Atmos Energy Corporation's application now meets the minimum filing requirements. Enclosed please find a stamped filed copy of the first page of this filing. This case 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 "David R. McDowell".

David R. McDowell
Divisions of Filings

DM/rs
Enclosure

cc: Parties of Record

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 1,000,000)
SHARES OF COMMON STOCK)
THROUGH THE ATMOS ENERGY)
CORPORATION RETIREMENT SAVINGS)
PLAN)
)
)
)

CASE NO. 2008-00272

RECEIVED

JUL 03 2008

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 1,000,000 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 1,000,000 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. 2006-00180.