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OVERNIGHT DELIVERY

September 5, 2014

Jeff R. Devouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, Kentucky 40602

RE: **Atmos Energy Corporation's Responses to
KPSC Initial Data Request
Case No. 2014-00285**

Dear Mr. Devouen:

I enclose herewith an original, plus ten (10) copies, of Atmos Energy Corporation's Responses to the Kentucky Public Service Commission's Initial Data Request in Case No. 2014-00285 for filing in your office. Thanks.

Very truly yours,



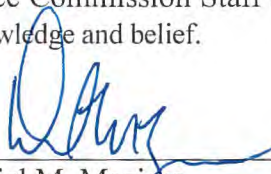
Mark R. Hutchinson

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

APPLICATION OF ATMOS ENERGY)
CORPORATION FOR AN ORDER AUTHORIZING)
THE ISSUANCE OF UP TO 2,000,000 SHARES) Case No. 2014-00285
OF COMMON SOTCK THROUGH THE ATMOS)
ENERGY CORPORATION RETIREMENT)
SAVINGS PLAN)

AFFIDAVIT

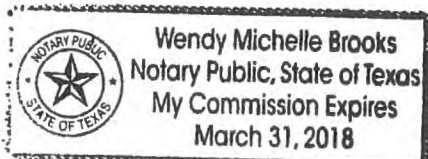
The Affiant, Daniel M. Meziere, being duly sworn, deposes and states that the attached responses to the Kentucky Public Service Commission Staff's initial request for information are true and correct to the best of his knowledge and belief.



Daniel M. Meziere

STATE OF TEXAS
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Daniel M. Meziere on this the 4th day of September, 2014.





Notary Public
My Commission Expires: March 31, 2018

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Refer to paragraph 1 of Atmos's application. Provide and discuss any changes to the Atmos Energy Corporation Retirement Savings Plan and Trust ("RSP") that have occurred since Atmos filed the RSP Summary Plan Description effective January 1, 2009, in Case No. 2009-00536.¹

RESPONSE:

Please see Attachment 1, the summary plan description. There have been no material changes to the plan since Case No. 2009-00536.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-01_Att1, 25 Pages.

Witness: Daniel M. Meziere
Treasurer and Vice President



Atmos Energy Corporation Retirement Savings Plan Summary Plan Description

Effective January 1, 2014



Atmos Energy Corporation Retirement Savings Plan and Trust

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Highlights

Atmos Energy Corporation (the Company or Atmos Energy) offers the Retirement Savings Plan and Trust (RSP or the Plan), a defined contribution plan, to help you build a more secure future for yourself and your family. The RSP is designed to be a long-term savings program to help you reach your retirement income goals. It offers you the opportunity to share in the growth of the Company through the ownership of Atmos Energy common stock as well as other investments. Because contributions to the RSP can be invested in Atmos Energy common stock, you have a direct interest in the success of the Company and an opportunity to share in the profits of your hard work.

This Summary Plan Description sets forth the terms of the RSP as in effect on January 1, 2014. Accordingly, you should not rely on the provisions below to tell you about the terms of the RSP that may have been in effect prior to that time.

Participation

Eligibility

Regular full-time and part-time employees of Atmos Energy are eligible to participate in the RSP. However, if you are covered by a collective bargaining agreement, you are eligible to participate in the RSP only if that agreement allows you to participate. Employees that are eligible to participate in the RSP are referred to as "Eligible Employees."

Salary Reduction Contributions

If you are an Eligible Employee, you can make Salary Reduction Contributions to the RSP as of the first day of your first payroll period on or immediately following the date you become an Eligible Employee.

Salary Reduction Contributions represent a percentage of your eligible compensation per payroll period that is deferred to the RSP on a pre-tax basis. This means that you are able to save for retirement without paying income tax on the amounts deferred until you retire (or otherwise take a distribution from the RSP).

You may choose how much you wish to contribute as a Salary Reduction Contribution, in multiples of 1% of your eligible compensation per payroll period. You may contribute up to 65% of your eligible compensation per payroll period, up to the maximum annual limit allowed by the Internal Revenue Service. The IRS limit for Salary Reduction Contributions for 2014 is \$17,500.

If you are 50 years of age or older, or will be 50 by the end of the year, you are eligible to make a catch-up contribution up to the IRS limit, in addition to the annual maximum salary reduction amount. For 2014, the IRS limit for catch-up contributions is \$5,500.

Eligible compensation for purposes of Salary Reduction Contributions (including catch-up contributions and Automatic Deferrals, as described below) includes amounts paid to you by the Company and reported on your W-2 form, including lump-sum merit payments. In order to comply with certain IRS limits, the amount of your compensation taken into account each pay period for purposes of calculating Salary Reduction Contributions shall be limited.

If you are in the military and you are called to active duty for a period of more than 30 days, any payments you receive from the Company that constitute payments you would have received had you continued in active employment will be treated as eligible compensation for purposes of the RSP.

Eligible compensation does not include expense reimbursements, bonuses, contributions to the RSP (other than Salary Reduction Contributions, including Automatic Deferrals), contributions to and awards from the Company's 1998 Long-Term Incentive Plan, compensation attributable to other plans of deferred compensation, or other special payments of any kind that are unrelated to your activities associated with or in lieu of your performance of services for Atmos Energy.

Compensation is subject to a statutory limit, which for 2014 is \$260,000. As a result of this statutory limit, the amount of your compensation taken into account each pay period for purposes of calculating Salary Reduction Contributions shall be limited.

Salary Reduction Contributions will always be 100% vested.

Automatic Deferrals

The RSP includes an automatic enrollment process that applies if you are a newly hired Eligible Employee or an existing Eligible Employee who is deferring less than 4% of your eligible compensation to the RSP. Under the automatic enrollment process, 4% of your compensation shall be contributed to the RSP as an "Automatic Deferral," unless you opt out of Automatic Deferrals, as described below. Automatic Deferrals are treated as Salary Reduction Contributions.

The Company selected 4% as the contribution rate for Automatic Deferrals because it will enable Eligible Employees to receive the full Company Matching Contribution, once they are eligible to receive matching contributions. (See the Section entitled "Eligibility for Company Matching Contributions," below.)

Automatic Deferrals will always be 100% vested. For information on the investment of

Automatic Deferrals, refer to the Section entitled "Investment of Automatic Deferrals," below.

Automatic Deferrals-New Employees

Unless a new Eligible Employee either opts out of Automatic Deferrals, or affirmatively elects to defer a different percentage of compensation as a Salary Reduction Contribution, effective as of the first day of the Eligible Employee's first payroll period after the 30 day opt out period (further described below), such Eligible Employee shall automatically defer 4% of compensation as an Automatic Deferral.

Automatic Deferrals-Current Employees

As of the first day of the first pay period beginning on or after January 1 each year, any Eligible Employee who is not deferring at least 4% of his or her compensation as a Salary Reduction Contribution shall automatically be increased to 4% of his or her compensation as an Automatic Deferral unless he or she either opts out of Automatic Deferrals, or affirmatively elects to defer a different percentage as a Salary Reduction Contribution.

Opting Out of Automatic Deferrals

Each Eligible Employee shall be provided a 30-day opt out period beginning on (i) the date a newly hired Eligible Employee is provided with enrollment materials for the RSP or (ii) the date an existing Eligible Employee is provided with open enrollment materials. During this opt out period, an Eligible Employee may opt out of Automatic Deferrals by calling T. Rowe Price at 1-800-922-9945 between 7:30 a.m. and 9:00 p.m. Central Time, Monday through Friday, or through the internet at rps.troweprice.com. If you use GuidedChoice to manage your account in the RSP, you will need to call GuidedChoice at 1-800-242-6182.

Return of Automatic Deferrals

You may request the return of Automatic Deferrals during the 90-day period beginning with the first payroll date that an Automatic Deferral is withheld from your compensation. To request a return of Automatic Deferrals, contact T. Rowe Price by calling 1-800-922-9945 between 7:30 a.m. and 9:00 p.m. Central Time, Monday through Friday, or through the internet at rps.troweprice.com. Upon making a proper request, Automatic Deferrals (plus earnings and losses) beginning with the first payroll period for which they were made, continuing through each succeeding payroll period that begins prior to the date of your request shall be returned. If you do not timely request a return of Automatic Deferrals, they cannot be returned to you unless you are eligible for another type of withdrawal or distribution. (See the Sections below entitled “Withdrawals and Loans” and “When Payment is Made” for more information.)

Changing Salary Reduction Contributions

You can change the amount of or discontinue your Salary Reduction Contributions (including Automatic Deferrals) at any time by calling T. Rowe Price at 1-800-922-9945 between 7:30 a.m. and 9:00 p.m. Central Time, Monday through Friday, or through the internet at rps.troweprice.com. If you use GuidedChoice to manage your account in the RSP, you will need to call GuidedChoice at 1-800-242-6182.

Any change to the amount of your Salary Reduction Contributions shall become effective as of the first day of the pay period coinciding with or next following the date on which you properly complete the change in your election.

After-Tax Contributions

You may *not* make any after-tax contributions to the RSP. If you previously made after-tax contributions in the form of employee contributions or supplemental savings contributions, those contributions have been credited to your employee contribution account.

Eligibility for Company Matching Contributions

If you are an Eligible Employee, you will be eligible to receive Company Matching Contributions as of the first day of the first payroll period that coincides with or immediately follows your completion of one year of service. (See the Section entitled “Safe Harbor Matching Contributions” below for additional information.)

Eligibility for Fixed Annual Company Contributions

If you were an Eligible Employee on September 30, 2010, and you elected to cease active participation in the Pension Account Plan (PAP) effective January 1, 2011 (or were not yet a participant in the PAP on September 30, 2010, but you elected to cease eligibility to participate in the PAP effective January 1, 2011), you will be eligible to receive Fixed Annual Company Contributions.

If you become an Eligible Employee on or after October 1, 2010, and you are not a participant in the PAP or eligible to participate in the PAP, you will become eligible to receive Fixed Annual Company Contributions as of the first day of the first payroll period that coincides with or immediately follows your completion of one year of service. (See the Section entitled “Fixed Annual Company Contributions” below for additional information.)

You earn a year of service for eligibility to receive Company Matching Contributions and Fixed Annual Company Contributions when you work at least 1,000 hours during a period of 12 consecutive months beginning on your

date of hire, and thereafter, beginning on the first day of the Plan year. As the RSP is currently administered, you receive 90 hours of service for each biweekly payroll period, or part of a period, during which you receive pay or are on authorized leave of absence.

If you are an active participant in the RSP when you leave the Company and are later rehired by the Company, you are eligible to re-enter the RSP as an active participant on the date you are rehired.

How the Plan Works

Your Contributions

Your Salary Reduction Contributions, including Automatic Deferrals, are credited to your Salary Reduction Contributions account.

The IRS imposes nondiscrimination tests, which ensure that the RSP does not discriminate in favor of highly compensated employees. To comply with these tests, certain highly compensated employees who are not yet eligible to receive Company Safe Harbor Matching Contributions may have to reduce how much he/she contributes to the RSP as a Salary Reduction Contribution.

How Contributing to the RSP Saves You Tax Dollars

Contributing to the RSP offers an important tax advantage over a traditional savings account. By contributing a portion of your compensation on a before-tax basis, your contributions go into your account before federal income taxes are deducted from your compensation. You save money by paying taxes on a lesser dollar amount and you have more money to spend or to contribute to the RSP.

Example

Assume Bill's annual salary is \$35,000. He contributes 4% of his annual compensation to the RSP to take full advantage of the Company match.

Source of Income	Saving through Bank Account	Saving through RSP
Annual Pay	\$35,000	\$35,000
Before-Tax Contribution	\$0	\$1,400
<hr/>		
Gross Income	\$35,000	\$33,600
Standard Deduction	\$3,700	\$3,700
<hr/>		
Taxable Income	\$31,300	\$29,900
Federal Income Tax (at 15% tax rate)	\$4,695	\$4,485
After-Tax Savings	\$1,400	\$0
<hr/>		
Remaining Pay	\$25,205	\$25,415

Total Federal Tax Savings: \$210

Company Contributions

The Company may make two kinds of contributions to your account: Safe Harbor Matching Contributions and Fixed Annual Company Contributions. Safe Harbor Matching Contributions are invested in Atmos Energy Corporation common stock, but may be diversified at any time. Fixed Annual Company Contributions are made in cash and will be invested as described below in the Section entitled "Investment of Employee Contributions and Fixed Annual Company Contributions."

Safe Harbor Matching Contributions

When you are eligible for Safe Harbor Matching Contributions (as described above in the Section entitled "Eligibility for Company Matching Contributions"), Atmos Energy will contribute \$1 to the RSP for every \$1 you contribute, up to 4% of your annual eligible compensation. In the event you reach the maximum deferral as outlined under the Section above entitled "Salary Reduction Contributions" before the end of the calendar year, Atmos Energy will continue making its matching contributions to your account to ensure that your total match for the Plan year

equals 4% of your annual eligible compensation.

Your Safe Harbor Matching Contributions and earnings on those contributions are credited to your Safe Harbor Matching Contributions account.

Fixed Annual Company Contributions

When you are eligible for Fixed Annual Contributions (as described above in the Section entitled "Eligibility for Fixed Annual Company Contributions"), Atmos Energy will contribute to the RSP each year 4% of your eligible compensation received on and after the first day of the first payroll period that coincides with or immediately follows your completion of one year of service. If you leave employment and thereafter return to employment, your Fixed Annual Company Contributions will be based on eligible compensation received after your return to employment.

You do not have to be making Salary Reduction Contributions to the RSP and you do not have to be employed on the last day of the year for which the contribution is made in order to receive each Fixed Annual Company Contribution.

Your Fixed Annual Company Contributions and earnings on those contributions are credited to a subaccount in your employer contribution account.

Maximum Contribution

The IRS limits the total amount that can be contributed to your account by you and the Company during each year. For 2014, the limit is the lesser of \$52,000 (excluding catch-up contributions) or 100% of your total compensation for the year.

Rollover Contributions

If you participated in a qualified plan provided by a previous employer, you may roll over

distributions from that plan into the RSP. As a participant in the RSP, your rollover contribution is fully vested and will be credited to a subaccount in your employer contribution account; unless a portion of the rollover contribution is made up of after-tax contributions, in which case that portion will be credited to a subaccount under your employee contribution account. The amounts you roll over will not be eligible for Safe Harbor Matching Contributions from Atmos Energy.

Vesting

Vesting is your ownership in the RSP. All contributions made to the RSP by you and the Company's Safe Harbor Matching Contributions are immediately 100% vested and may be taken with you when you leave the Company. The Fixed Annual Company Contributions are 100% vested when you have completed 3 years of vesting service or, if earlier, on your normal retirement date (age 65) or on account of your death or disability, if applicable. Amounts withdrawn from your account for reasons other than death and retirement may be subject to tax penalties. For additional information, see the Section on "In-Service Withdrawals" below (specifically, the Box entitled "Tax Consequences.")

You earn a year of vesting service when you work at least 1,000 hours during a period of 12 consecutive months beginning on your date of hire, and thereafter, on the anniversary of your date of hire. As the RSP is currently administered, you receive 90 hours of service for each biweekly payroll period, or part of a period, during which you receive pay or are on authorized leave of absence.

Investment Options

ERISA Section 404(c) Plan

The RSP is a Section 404(c) plan and is intended to comply with the requirements of Section 404(c) of the Employee Retirement Income Security Act of 1974, as amended (ERISA) and the regulations issued thereunder at Title 29 CFR, Section 2550.404(c)-1. As such, the fiduciaries under the RSP may be relieved of liability for any losses which are a direct and necessary result of investment instructions given by you or your beneficiary.

In addition to this Summary Plan Description, periodically, you will receive updated information on the investment funds available under the RSP, along with a summary of the investment objectives and the investment strategies of the selected investment funds. The following additional information is available from the Atmos Energy Qualified Retirement Plans and Trusts Committee (the "Committee") upon request:

- (1) a description of the annual operating expenses of each designated investment alternative (e.g., investment management fees, administrative fees, transaction costs), which reduce the rate of return to participants and beneficiaries, and the aggregate amount of such expenses expressed as a percentage of average net assets of the designated investment alternative;
- (2) copies of any prospectuses, financial statements and reports and of any other materials relating to the investment alternatives available under the RSP, to the extent such information is provided to the RSP;
- (3) a list of the assets comprising the portfolio of each designated investment alternative which constitutes plan assets

(within the meaning of Title 29 CFR, Section 2510.3-101), the value of each such asset (or the proportion of the investment alternative which it comprises), and with respect to each such asset, which is a fixed rate investment contract issued by a bank, savings and loan association or insurance company, the name of the issuer of the contract, the term of the contract and the rate of return on the contract;

- (4) information concerning the value of shares or units in designated investment alternatives available to participants and beneficiaries under the RSP, as well as the past and current investment performance of such alternatives, determined, net of expenses, on a reasonable and consistent basis; and
- (5) information concerning the value of shares or units in designated investment alternatives held in the account of the participant or beneficiary.

Investment of Safe Harbor Matching Contributions

Safe Harbor Matching Contributions are made in Atmos Energy common stock, and therefore are initially invested in Atmos Energy common stock. However, you may diversify all or part of your Atmos Energy stock investment at any time into one or more of the other investment options available under the RSP.

Investment of Employee Contributions and Fixed Annual Contributions

You may choose how your employee contributions and Fixed Annual Contributions will be invested.

Your employee contributions may consist of Salary Reduction Contributions (including Automatic Deferrals), and after-tax rollover contributions (and any other amounts previously deposited in your employee

contribution account). In addition, if you previously participated in the Mississippi Valley Gas Company Savings Plan for Union Employees (now called the Atmos Energy Corporation Savings Plan for MVG Union Employees) and elect to transfer your account balances from that plan to the RSP, you also may choose how to invest the amounts transferred to the RSP.

Fixed Annual Company Contributions are made in cash, and are invested in the same manner as you have chosen to invest your employee contributions.

If you are not making employee contributions or you do not direct the investment of your employee contributions, your employee contributions (if any) and Fixed Annual Company Contributions will be invested in the sub-fund under the T. Rowe Price Retirement Fund with a target date that most closely matches the year in which you will turn age 65. Additional information on the T. Rowe Price Retirement Fund is provided in the Section entitled "Default Fund," below.

If you did not direct the investment of contributions to your employee contributions account made prior to January 1, 2007, those amounts were invested in the Balanced Fund available under the RSP at the time the contributions were made.

Investment of Automatic Deferrals

Unless you direct otherwise, Automatic Deferrals shall be invested as follows:

(1) If you are already contributing to the RSP, but your deferral rate is increased automatically to 4% of eligible compensation, your additional contributions will continue to be invested according to the investment directions that you have provided to T. Rowe Price.

(2) If you are not already contributing to the RSP and have a rollover account from a prior plan, but do not have an investment mix for future contributions on file with T. Rowe Price, your Automatic Deferrals will be invested according to the investment directions applicable to your existing rollover account balance.

(3) If you are not currently contributing to the RSP, and have no account balance in the RSP, your Automatic Deferrals will be automatically invested in the sub-fund under the T. Rowe Price Retirement Fund with a target date that most closely matches the year in which you will turn age 65. Additional information on the T. Rowe Price Retirement Fund is provided in the Section entitled "Default Fund" below.

You can change your investment directions with respect to your Automatic Deferrals at any time by contacting T. Rowe Price. Additionally, you can obtain additional information about the other investment options available by contacting T. Rowe Price. You may contact T. Rowe Price at 1-800-922-9945 between 7:30 a.m. and 9:00 p.m. Central Time, Monday through Friday, or through the internet at rps.troweprice.com. If you use GuidedChoice to manage your account in the RSP, you will need to call GuidedChoice at 1-800-242-6182.

If your Automatic Deferrals are invested in a T. Rowe Price Retirement Fund, you have the right to direct the investment of your account in any of the other investment funds available under the RSP. There is no financial penalty imposed for changing your investment directions with respect to your Automatic Deferrals.

Investment Options

You may invest in more than one fund as long as your investments are in whole percentage points and total 100% of your contribution account.

Example

Alan chooses to participate in the RSP and is not eligible to participate in the PAP. He makes \$40,000 a year and is contributing 10% of his compensation to the RSP. The Company matches Alan's contribution up to 4% of his compensation and contributes 4% of his compensation as his Fixed Annual Company Contribution. Before investment earnings, this is how Alan's account would look:

Source	Dollar Amount Contributed
Salary Reduction Contribution	\$4,000 (10% x \$40,000)
Company Safe Harbor Matching Contribution	\$1,600 (4% x \$40,000)
Fixed Annual Company Contribution	\$1,600 (4% x \$40,000)
Total Contribution	\$7,200

All Safe Harbor Matching Contributions are invested in Atmos Energy common stock.

Alan decides to invest his Salary Deferral Contributions equally in two different investment funds, decides to leave his Company Safe Harbor Matching Contributions in Atmos Energy common stock and decides to invest his Fixed Annual Company Contributions in Atmos Energy common stock. This is what Alan's investment mix would look like at the end of the year:

Investment Option	Dollar Amount Contributed
Atmos Energy Common Stock	\$3,200 Company Contributions
Investment Fund #1	\$2,000 Salary Deferrals
Investment Fund #2	\$2,000 Salary Deferrals
Total Investments	\$7,200

Stock Transferred from Other Plans

If (i) you previously participated in the Southwestern Energy Company 401(k) Savings Plan (SEC Plan) and had amounts invested in Entergy, Inc. common stock under that plan that were transferred to the Entergy Stock Fund established under the RSP, or (ii) you previously participated in the CUC 401(k) Employee Benefit Plan and had amounts invested in Citizens Utilities Company common stock under that plan that were rolled over to the Frontier Class B Common Stock (formerly, the Citizens Stock Fund) established under the RSP, you may redirect your investment in either Stock Fund at any time to one or more of the other investment options available under the RSP. However, you may not invest any additional amounts in either Stock Fund.

For Information or changes

Contact T. Rowe Price at 1-800-922-9945 to speak to a representative between 7:30 a.m. and 9:00 p.m. CST, Monday through Friday; or to access the automated Plan Account Line at any time using your Personal Identification Number; or through on-line access using the Internet at rps.troweprice.com after you have applied for and received your on-line PIN number from T. Rowe Price for information about your investment fund options or to change your contribution amounts. If you use GuidedChoice to manage your account in the RSP, you will need to call GuidedChoice at 1-800-242-6182.

Default Fund

If you do not direct the investment of any of the amounts in your employee contributions account, those amounts will be invested in the default fund under the RSP, which is currently the T. Rowe Price Retirement Fund.

The T. Rowe Price Retirement Fund consists of ten separate sub-funds that have different target dates based on the year in which you will turn age 65. The sub-funds automatically adjust to a more conservative mix of investments as you approach your target date. The table below describes the break-down of the different sub-funds available under the T. Rowe Price Retirement Fund, based on the year in which you were born.

If you were born...	T. Rowe Price Retirement Fund Sub-Fund
In 1988 or after	Retirement 2055
1983-1987	Retirement 2050
1978-1982	Retirement 2045
1973-1977	Retirement 2040
1968-1972	Retirement 2035
1963-1967	Retirement 2030
1958-1962	Retirement 2025
1953-1957	Retirement 2020
1948-1952	Retirement 2015
1942-1947	Retirement 2010
1938-1942	Retirement 2005
In 1937 or before	Retirement Income

Investment Objectives and Risk and Return Characteristics of T. Rowe Price Retirement Fund Sub-Funds

The investment objective for all of the sub-funds offered under the T. Rowe Price Retirement Fund is to provide the highest total return over time consistent with an emphasis on both capital growth and income. The various sub-funds pursue this strategy by investing in a diversified portfolio of underlying T. Rowe Price stock and bond mutual funds. The allocation of each sub-fund's investment in stocks and bonds varies depending on the target date (which is based on the year in which you will turn age 65). The estimated current allocation between stocks and bonds is described for each sub-fund below. Because the sub-funds invest in many underlying funds, they will have partial

exposure to the risks of different areas of the market. In general, the stock portion of the portfolio is subject to market risk, or falling share prices. The bond portion will be affected by interest rate and credit risk. The more an individual sub-fund allocates to stocks, the greater the expected risk.

The sub-funds each provide a simplified option for retirement investing including professional management, broad-based diversification and low-cost management fees. Please note that the various sub-funds should not be considered a complete retirement solution. When planning for retirement, you should also think about factors such as needed emergency cash reserves, the amount of equity in your home, and your life and health insurance options. In making your investment decisions, be sure to weigh several factors, such as your objectives, time horizon, and risk tolerance, as well as your retirement needs and other sources of income.

Retirement Income Sub-Fund: The Retirement Income sub-fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds generally consisting of about 40% stocks and 60% bonds.

Retirement 2005 Sub-Fund: The Retirement 2005 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 42% stocks and 58% bonds. This sub-fund gets more conservative as its target date approaches by investing more in bonds and cash. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2010 Sub-Fund: The Retirement 2010 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 49% stocks and 51% bonds. This sub-fund gets more conservative as its target date

approaches by investing more in bonds and cash. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2015 Sub-Fund: The Retirement 2015 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 58.5% stocks and 41.5% bonds. Over time, this sub-fund gets more conservative by adjusting the allocation among asset classes as its target date approaches. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2020 Sub-Fund: The Retirement 2020 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 67% stocks and 33% bonds. Over time, this sub-fund gets more conservative by adjusting the allocation among asset classes as its target date approaches. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2025 Sub-Fund: The Retirement 2025 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 75% stocks and 25% bonds. Over time, this sub-fund gets more conservative by adjusting the allocation among asset classes as its target date approaches. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2030 Sub-Fund: The Retirement 2030 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 81.5% stocks and 18.5% bonds. Over time, this sub-fund gets more conservative by adjusting the allocation among asset classes as its target date approaches. The fund's

allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2035 Sub-Fund: The Retirement 2035 Sub-Fund pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 86.5% stocks and 13.5% bonds. Over time, this sub-fund gets more conservative by adjusting the allocation among asset classes as its target date approaches. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Retirement 2040, 2045, 2050 and 2055 Sub-Funds: Each of these sub-funds pursues its investment strategy by investing in a diversified portfolio of underlying T. Rowe Price mutual funds, generally consisting of about 90% stocks and 10% bonds. Over time, each of these sub-funds gets more conservative by adjusting the allocation among asset classes as its target date approaches. The fund's allocation to stocks will remain fixed at 20% approximately 30 years after its target date.

Fees Associated with T. Rowe Price Retirement Fund Sub-Funds

The sub-funds are 100% no load. There are no fees or charges to buy or sell fund shares, reinvest dividends or exchange into other T. Rowe Price funds. There are no 12b-1 fees. While the sub-funds themselves impose no fees or charges, they will indirectly bear their pro-rata share of the expenses of the underlying mutual funds, stocks and bonds, as applicable. For additional information regarding expenses that may be allocated to the sub-funds, contact T. Rowe Price.

Changing Your Investment Direction or Investment Mix

You can change the investment direction of your Salary Reduction Contributions at any time by contacting T. Rowe Price by telephone or through the Internet. If you use GuidedChoice to manage your account in the RSP, you will need to call GuidedChoice at 1-

800-242-6182. You may elect to transfer all or some of your investment in Atmos Energy stock out of the Atmos Energy Stock Fund at any time.

Quarterly Restrictions for Atmos Energy Corporation Common Stock

As part of Atmos Energy's policy on trading in Atmos Energy common stock, certain RSP participants are subject to quarterly restrictions on trading in the Atmos Energy Stock Fund. Participants who are aware or may be expected to be aware of Atmos Energy's quarterly financial results may not trade in the Atmos Energy Stock Fund during the period beginning approximately in the middle of the last month of the fiscal quarter and ending no earlier than after the second full business day after Atmos Energy's issuance to the public of its earnings release for the previous quarter. These quarterly blackout periods shall be observed for participants who are officers and other persons who are informed by the General Counsel or Corporate Secretary's office prior to the quarterly blackout period that they are subject to that blackout period.

These restrictions on trading in the Atmos Energy Stock Fund do not apply to purchases of Atmos Energy common stock with your Salary Reduction Contributions. The restrictions do apply, however, to certain elections you may make under the RSP, including (a) an election to increase or decrease the percentage of your Salary Reduction Contributions that will be allocated to the Atmos Energy Stock Fund, (b) an election to transfer an existing investment into or out of the Atmos Energy Stock Fund, (c) an election to borrow money from your RSP account if the loan will result in a liquidation of some or all of your Atmos Energy Stock Fund balance or (d) your election to pre-pay a Plan loan if the pre-payment will result in allocation of loan proceeds to the Atmos Energy Stock Fund.

Dividend Reinvestment

Dividends received from your Atmos Energy common stock investments will automatically be reinvested in the RSP in the form of Atmos Energy common stock when the dividend is paid. If you wish to receive your dividends in cash in lieu of reinvesting them, you will need to contact T. Rowe Price to make such an election. Your election must be made by 3:00 p.m. Central Time on the day before the dividend payment date. The dividend payment date is always announced when Atmos Energy's Board of Directors declares a dividend. Your election will remain in force until you change it by calling the Plan Account Line.

T. Rowe Price will not pay the actual dividend to you in cash, unless you elect to receive it in cash.

Withdrawals and Loans

Under certain conditions, you may be able to make a withdrawal from the RSP while you are still employed. Different rules apply depending on the type of withdrawal you make.

Since you reduce the amount of taxes you pay by contributing to the RSP, the IRS places strict rules on withdrawals while you are an active employee.

Prior to age 59½, you may make in-service withdrawals from your Salary Reduction Contributions account only for reasons of financial hardship, or through an "Active Duty Distribution" or a "Qualified Reservist Distribution."

Hardship Withdrawals

In order to qualify for a financial hardship, you must have an immediate and heavy financial need. However, only the actual contributions you have made and the earnings which accrued prior to January 1, 1989 will be available. The IRS considers the following as immediate and heavy financial needs:

- Purchasing your primary residence – including closing costs and down payment, but not monthly mortgage payments;
- Paying tuition, related educational fees and room and board expenses for up to the next 12 months of post-secondary education for you, your spouse, a qualifying dependent or your designated beneficiary;
- Covering financial expenses for medical care for you, your spouse, a qualifying dependent or your designated beneficiary that would be deductible for purposes of federal income taxes;
- Covering payments necessary to prevent your eviction from or a foreclosure on your primary residence;
- Covering payments for a funeral or burial expenses for your deceased parent, spouse, child, a qualifying dependent or your designated beneficiary; and
- Covering payments for expenses to repair damage to your principal residence that would qualify for a casualty loss deduction for federal income tax purposes.

In order to take a hardship withdrawal, you must show that the financial need cannot be met from any other source, including:

- Reimbursement or compensation by insurance or any other source;
- Reasonable liquidation of assets, including those of your spouse and minor dependents;
- Distributions or nontaxable loans from all retirement plans, including those sponsored by another employer;
- Electing to receive all dividends on Atmos Energy common stock which currently are available for distribution under the RSP;
- Reasonable loans from banks or other commercial lenders;

- Stopping elective deferrals and after-tax contributions to any employer plans; and
- Plan loans.

If all IRS conditions are met, you are determined to have a qualified financial hardship. Your withdrawal cannot be for an amount more than your financial need and you first must take all available distributions or withdrawals from all other Atmos Energy plans.

In the event you receive a hardship withdrawal from the portion of the RSP account attributable to your Salary Reduction Contributions (including Automatic Deferrals), your Salary Reduction Contributions (including Automatic Deferrals) will be suspended for six months.

Hardship withdrawals are not permitted from your Safe Harbor Matching Contributions account or the Fixed Annual Company Contributions subaccount under your employer contribution account.

Only one hardship withdrawal may occur in any Plan year.

Active Duty Distributions

If you are in the military and you are called to active duty for a period of more than 30 days, you can elect to receive a distribution from your Salary Reduction Contributions (including Automatic Deferrals). In the event you receive an active duty distribution, your Salary Reduction Contributions (including Automatic Deferrals) will be suspended for six months.

Qualified Reservist Distributions

If you are a member of a reserve component and you are called to active duty for a period in excess of 179 days, or an indefinite period, you can elect to receive a distribution from your Salary Reduction Contributions (including Automatic Deferrals). The distribution must be made during the period beginning on the date of such order or call to

active duty and ending on the close of your active duty period.

In-Service Withdrawals from Employer Contribution Accounts

You may make in-service withdrawals on January 1 of each year from the portion of your employer contribution account other than the Fixed Annual Company Contributions subaccount (including amounts you rolled over from another employer's plan), except that, with respect to the amounts that may be withdrawn from that account (other than amounts rolled over from another employer's plan), those amounts may not be withdrawn unless they have been held in the RSP for at least 2 years prior to withdrawal. You also may make a hardship withdrawal of applicable amounts in your employer contribution account at any time, as described above. The amounts subject to withdrawal under this section do not include amounts credited to your Safe Harbor Matching Contributions account or credited to the Fixed Annual Company Contributions subaccount under your employer contribution account.

In-Service Withdrawals from Employee Contribution Accounts

You may withdraw at any time the entire portion of your employee contribution account that is attributable to after-tax contributions that were either transferred from the SEC Plan, or rolled over from a prior employer's qualified plan.

In-Service Withdrawals after age 59½

If you are age 59½ or older, you may at any time make in-service withdrawals of any of the amounts in your employer contribution account other than the Fixed Annual Company Contributions subaccount, from your Salary Reduction Contributions account or your Safe Harbor Matching Contributions account.

Tax Consequences

If you take a withdrawal in cash, it is subject to mandatory federal and state income tax withholdings, and if you are under age 59½, it may be subject to a premature distribution penalty which must be paid when you file your tax return for the tax year in which the distribution was made. (See the Section on Taxes under Administrative Information.) You should seek professional tax advice before requesting a withdrawal.

Loans

You may take out a loan against all of your account balance, other than the Fixed Annual Company Contributions subaccount under your employer contribution account and pay off the loan, with interest, over time.

You may have a maximum of two loans outstanding at any one time. You can borrow a minimum of \$1,000 and a maximum of whichever is less: 50% of your vested account balance or \$50,000 reduced by your highest outstanding loan balance during the preceding 12 months. For purposes of the maximum loan limits, all of Atmos Energy's defined contribution plans shall be treated as one plan and all loans from all plans will be considered in determining the maximum loan amount allowed.

Loans will be repaid each payroll period and the repayment period for a personal loan can be from one to five years. If your loan is to be used to purchase your principal residence, the maximum term of your loan is 15 years. Loan repayments will be invested according to your investment mix for future contributions. There will be a one-time \$50 loan origination fee that will be withdrawn from your account each time a loan is processed.

You may initiate a loan by calling T. Rowe Price at 1-800-922-9945. After applying for a loan, T. Rowe Price will send you the

necessary forms to complete before the loan can be processed. Just return the properly completed forms according to the type of loan you have requested to T. Rowe Price within 30 days of the original application date. Your loan will be funded on the next payday pro-rata across all funds in which you have invested. After your loan is funded, T. Rowe Price will send your loan check to your address of record within five business days.

If you have an outstanding loan and you terminate employment, you may choose to pay your loan in full or continue to pay your loan according to the payment schedule that was set up when you initiated the loan. If you elect the continued payment option, you must also leave your full account balance in the RSP, and you will not be eligible for any full or partial distribution of your account until your loan is repaid in full. Alternatively, you may elect to have the outstanding loan balance treated as a distribution from the RSP. If you choose the distribution option, a Form 1099-R will be sent to you in the following year to reflect this distribution. The amount of your distribution will be treated as ordinary income subject to income taxes. If you are under age 59½ when the outstanding loan is treated as a distribution, you will also be subject to any premature distribution penalties in effect at that time. Currently, there is a 10% premature distribution penalty.

Loans Transferred from Another Plan

If you had a participant loan transferred in kind to the RSP from another qualified retirement plan, such loan will be maintained and administered under the RSP in accordance with the terms for the loan as in effect under the other qualified plan at the time of its receipt by the RSP.

How Benefits are Paid

When you retire on or after age 65, become disabled, or die, you or your beneficiary will be eligible to receive your full account balances. When you leave the Company for any other reason, you will be eligible to receive all of your account balance other than the portion of your employer contribution account consisting of the Fixed Annual Company Contributions subaccount. However, if you have completed 3 years of vesting service, you also will be eligible to receive the portion of your employer contribution account consisting of the Fixed Annual Company Contributions subaccount. All distributions will be reduced by all federal income tax withholding amounts. Your benefit payment amount will be based upon:

- Your before-tax contributions (*i.e.*, Salary Reduction Contributions and Automatic Deferrals),
- Company Safe Harbor Matching Contributions, including amounts not yet allocated for the Plan year in which your employment ends, and
- Fixed Annual Company Contributions, including amounts not yet allocated for the Plan year in which your employment ends.

When Payment is Made

T. Rowe Price will handle your distribution from the RSP by sending you a packet of information explaining in detail all of your options.

Participants entitled to a distribution are permitted to take a single lump sum distribution of their full, vested account balances or partial distributions of at least \$500. Partial distributions shall be subject to additional limitations described in your distribution packet.

If your vested account balance is greater than \$5,000, you may defer your distribution to April 1 of the year following the year in which you turn 70½.

If the vested balance of your account is less than \$5,000, including any rollover contribution you made and any outstanding loan amount, your benefit will be paid in a lump sum within 90 days of your termination date. Prior to the distribution, you will be given the option of having your vested account balance paid directly to you in cash or rolled over to an individual retirement account (IRA) or retirement plan of your choice. You may not elect to delay distribution of your benefits. Your vested account balance shall be distributed as follows: (1) If your vested account balance at the time of distribution is \$1,000 or less, including any rollover contribution you made, but determined without regard to the portion of your account balance that consists of a Plan loan offset amount, it will be paid directly to you in cash (less required income tax withholding). (2) If your vested account balance at the time of distribution is more than \$1,000, determined as provided for in (1) above, but less than \$5,000, and you do not elect to receive your distribution directly, or roll over your distribution to another plan or IRA, your entire vested account will be rolled over directly to an IRA established in your name by the Plan administrator.

If an IRA account is established in your name by the Plan administrator, your IRA account will be invested in an investment option which is designed to preserve your principal account balance, provide a reasonable rate of return, and maintain liquidity. Fees and expenses charged for the establishment and maintenance of your IRA account will be paid directly from your IRA account.

For further information concerning the Plan's mandatory distribution procedures following

termination of employment, IRA provider(s) selected by the Plan administrator, and the fees and expenses charged for establishing and maintaining the IRA(s), please contact the Plan administrator at 972-934-9227 or by mail at 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, TX 75240.

If you are the owner of at least 5% of the Company's outstanding common stock, you may be required to take a distribution even though you have not yet terminated employment. Five percent owners are required to receive a distribution on the later of (1) April 1 of the calendar year following the calendar year you turn 70½, or (2) the last day of the calendar year in which you become a 5% owner.

Form of Distribution

If you elect a lump sum distribution, your RSP vested account balance in Atmos Energy common stock may be paid to you in cash or in whole shares of Company common stock and cash for any partial shares. Your vested account balance in the T. Rowe Price funds will be paid to you in cash. You must elect that the distribution be made in cash or stock on the distribution form provided.

Any distribution paid to you or your beneficiaries in cash will be subject to mandatory federal income tax and any applicable state income tax withholding at the rate applicable at the time of distribution.

If you are a former participant in the SEC Plan or the MVG Non-Union Savings Plan, an installment distribution option may be available to you. If so, it will be explained to you at the time distributions are otherwise available to you.

Direct Rollovers

You may roll over all or a portion of an eligible rollover distribution (whether or not it qualifies as a lump-sum distribution) to an IRA, a Roth IRA or to another eligible retirement plan. If death benefits are being paid to a non-spouse beneficiary, the IRA or Roth IRA must be established in the name of the deceased participant for the benefit of the designated non-spouse beneficiary.

Administrative Information

Taxes

You do not pay federal income taxes on your Salary Reduction Contributions (including Automatic Deferrals), Company contributions, or earnings on your account until you receive a distribution of your benefit from the RSP.

If you take a withdrawal from your account, federal law requires that you pay a 10% penalty tax in addition to any other taxes you may owe, unless:

- You roll over your distribution into an IRA or another qualified plan. (Hardship withdrawals cannot be rolled over.)
- You are at least age 59½.
- The withdrawal is required as a result of a Qualified Domestic Relations Order.
- The withdrawal is required to pay IRS tax-deductible medical expenses.
- You receive a distribution of your account due to termination of employment because of disability or death.
- You receive a distribution of your account after you terminate employment and you have attained age 55.

Before receiving a distribution from your vested RSP accounts, you may wish to receive professional tax advice.

Forfeiture of Nonvested Fixed Annual Company Contributions Subaccounts

The nonvested Fixed Annual Company Contributions subaccount under your employer contribution account, which is not distributed on a termination of your employment will be allocated to a forfeiture account to be applied first to fund restored prior forfeited amounts for rehired employees, where appropriate, and then applied to reduce future Fixed Annual Company Contributions.

Top-Heavy Provisions

A Plan is considered top-heavy if it provides more than 60% of its benefits to a small group of highly compensated employees. If the RSP becomes top-heavy, provisions will be made to provide certain minimum benefits to all participants.

Shareholders Rights

Your RSP participation gives you a stake in Atmos Energy Corporation as both an employee and a shareholder. When you become a shareholder, you are entitled to all the rights of stock ownership.

As a participant in the RSP, you will receive all shareholder mailings and proxy materials. You will also receive copies of the Company's annual and quarterly reports.

Voting

As an owner of Company common stock, you are entitled to voting privileges at the annual meeting of shareholders and at all other special meetings. Before each shareholder meeting, you will be sent a form of proxy and other proxy materials so that you can instruct the Plan Trustee on how to vote on the issues to be decided. If your proxy is not received prior to the meeting, the Committee, as Plan Trustee, may vote your shares as it deems appropriate.

Dividends

Any dividends paid on Company common stock will be reinvested in Company stock, if you otherwise do not elect to receive it in cash. If you elect to receive dividends in cash, they are taxable as ordinary income in the year in which you receive them, but are not subject to the 10% percent penalty tax on early RSP payouts. Please refer to the Section entitled "Dividend Reinvestment," for more information.

Diversification Option

You may diversify 100% of your investment that is held in Atmos Energy common stock at any time.

Beneficiary Designation

You should designate a beneficiary to receive your benefit under the RSP if you die before receiving a distribution of the full amount in your account. If you are married, your beneficiary must be your spouse unless your spouse agrees in writing to a different beneficiary. This written consent must be witnessed by a notary public.

If you do not designate a beneficiary, or if your selected beneficiary dies before you, the Committee will direct the Plan Trustee to distribute your benefit to your surviving spouse, or if you do not have a surviving spouse, to your children. If you have no children, your benefit will be directed to your estate.

Your Rights Under ERISA

As a participant in the RSP, you have certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

Receive Information About Your Plan and Benefits

- Examine, without charge, at the Plan Administrator's office and other specified locations, such as worksites, all Plan documents, including copies of all documents filed with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration, such as annual reports and Plan descriptions.
- Obtain copies of all Plan documents and other Plan information upon written request to the Plan Administrator. The Plan Administrator may charge a reasonable amount for the copies.
- Receive a summary of the Plan's annual financial report (SAR). The Plan Administrator is required by law to furnish each participant with a SAR.
- Obtain a statement telling you whether you have a right to receive a benefit from the RSP at normal retirement age (age 65) and, if so, what your benefit under the RSP would be at normal retirement age if you stop working now. If you do not have a right to a benefit, the statement will tell you how many more years you have to work to earn a right to a benefit. This statement must be requested in writing and is not required to be given to you more than once every 12 months. The Plan Administrator must provide the statement free of charge.

Prudent Action by Plan Fiduciaries

In addition to creating rights for Plan participants, ERISA imposes duties upon the people responsible for the operation of the RSP. The people who supervise the operation of the RSP, called "fiduciaries," have a duty to do their jobs prudently and solely in the interest of you and other Plan participants and beneficiaries. Fiduciaries who violate ERISA may be removed and required to make good any losses they have caused the RSP.

The Plan Administrator has the sole authority to interpret the terms of the RSP. No one, including an employer or any other person, may terminate your employment or discriminate against you in any way to prevent you from obtaining a benefit from the RSP or exercising your rights under ERISA.

Enforce Your Rights

If a claim for a benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision, without charge, and to appeal any denial, all within certain time schedules.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan Administrator and do not receive them within 30 days, you may file suit in federal court. The court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials — unless the materials were not sent because of reasons beyond the Plan Administrator's control. If you have a claim for benefits that is denied or ignored, in whole or in part, and you disagree with the denial, you must file an appeal of that denial in accordance with the Appeal Procedures described below in this Summary Plan Description. After the final appeal is denied, in accordance with the Appeal Procedures, you may file suit in a state or federal court. In addition, if you disagree with the decision or lack thereof concerning the qualified status of a domestic relations order, after exhausting the appeals process described in the Appeal Procedures below, you may file suit in Federal court.

If the fiduciaries of the RSP misuse the Plan's assets or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay those costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim frivolous.

Assistance with Your Questions

If you have any questions about the RSP, contact the Plan Administrator. If there are any questions about this statement or about your rights under ERISA, you should contact the nearest area office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and the responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

Qualified Domestic Relations Order

A Qualified Domestic Relations Order (QDRO) is a court order that creates or recognizes an alternate payee's right to part of all of your RSP benefits. The alternate payee may be your spouse, former spouse, or child. While ERISA generally protects Plan benefits against creditors, QDROs are an exception.

A QDRO may require payment of benefits to an alternate payee before you would generally be eligible to receive benefits.

The Committee must notify you if the RSP receives a domestic relations order. The Committee must also determine, within a reasonable time, if the order is qualified. You and each alternate payee will be notified of the decision. In the meantime, the benefits affected will be segregated in a separate account.

Claim Procedures

To receive a benefit from the RSP, you must complete the request for payment (the "application") contained in the packet of information sent to you by T. Rowe Price.

An authorized representative may act on your behalf or on your beneficiary's behalf in requesting a benefit. Any references to "you," "your beneficiary" or "claimant" shall, as appropriate, include such authorized representative.

If you feel you are being denied any benefit or right provided under the RSP, you must file a written claim with T. Rowe Price. All such claims shall be submitted on a form provided by T. Rowe Price.

Notwithstanding the foregoing, in the event that your claim for benefits is based on your disability and (i) the Atmos Energy Corporation Group Long-Term Disability Plan is no longer in effect; and (ii) you are not eligible to receive Social Security disability benefits, the Committee is required to determine whether you meet the RSP's definition of disability, and you must file a claim for benefits with the Committee.

In the event the claim is denied or T. Rowe Price otherwise makes an adverse benefit determination as defined in the DOL regulations regarding claims procedures (referred to herein as an "adverse decision"), T. Rowe Price shall provide the claimant a written statement which shall be delivered or mailed to the claimant by certified mail to his last known address or, in some cases, via electronic notification. The written statement shall be written in a manner calculated to be understood by the claimant and shall contain the following:

- (i) the specific reason or reasons for the adverse decision;
- (ii) references to the specific provisions of the RSP upon which the denial is based;
- (iii) a description of any additional material or information that is necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary; and
- (iv) an explanation of the review procedures provided below and the time limits applicable to such procedures, including a statement of the claimant's right to bring a civil action under Section 502(a) of ERISA following a denial of benefits after such review.

Such written statement will be provided to the claimant within a reasonable period, but not later than 90 days after T. Rowe Price receives such claim, unless T. Rowe Price determines that special circumstances require an extension of time for processing the claim. If T. Rowe Price determines that an extension of time for processing is required, it will provide the claimant with written notice of the extension no later than 90 days after it receives the claim. In no event shall such extension exceed a period of 90 days from the end of the initial 90 day period. The

extension notice shall indicate the special circumstances requiring an extension of time and the date by which T. Rowe Price expects to render the benefit determination.

Notwithstanding the foregoing, if the Committee must determine whether a participant is totally and permanently disabled (because (i) the Atmos Energy Corporation Group Long-Term Disability Plan is no longer in effect, and (ii) you are not eligible to receive Social Security disability benefits), a written statement will be provided to the claimant within a reasonable period, but not later than 45 days after the Committee receives such claim, unless the Committee determines that special circumstances require an extension of time for processing the claim. If the Committee determines that an extension of time for processing is required, it will provide the claimant with written notice of the extension no later than 45 days after it receives the claim. In no event shall such extension exceed a period of 30 days from the end of the initial 45 day period. The extension notice shall indicate the special circumstances requiring an extension of time and the date by which the Committee expects to render the benefit determination.

Appeal Procedures

Within 60 days after receipt of a notice of an adverse decision as provided above, if the claimant disagrees with the adverse decision, the claimant or his authorized representative must request, in writing, that the Committee review his appeal. In conducting its review, the Committee shall consider any written statement or other evidence presented by the claimant or his authorized representative in support of his claim.

The Committee will give the claimant, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits. The Committee will provide the claimant with the opportunity to submit written comments, documents, records and other information relating to the claim for benefits. The Committee will provide a full and fair review of the appeal taking into account all comments, documents, records and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination.

If the Committee denies the claim on appeal, the Committee shall notify the claimant in writing of the adverse decision by delivery or by certified mail to his last known address or, in some cases, via electronic notification. The Committee shall notify the claimant of the adverse decision on appeal within a reasonable period, but not later than 60 days after receipt of the claimant's request for a review by the Plan. However, in the event that special circumstances require an extension of time for processing the application for appeal (such as the need to hold a hearing, if the Plan's procedures provide for a hearing), the Committee shall so notify the claimant of its decision not later than 120 days after receipt of the appeal application. If this extension of time is needed, the Committee shall furnish the claimant, within 60 days after its receipt of such application, written notification of the extension explaining the circumstances requiring such extension and the date that it is anticipated that its decision on the appeal will be furnished.

Notwithstanding the foregoing, if your initial claim required the Committee to make a determination of your disability (because (i) the Atmos Energy Corporation Group Long-

Term Disability Plan was no longer in effect and (ii) you were not qualified for Social Security disability benefits) and such claim has been denied, you will have 180 days from the date you receive notice of your denial in which to appeal that decision. The review of your appeal will be handled completely independently of the findings and decision made regarding your initial claim and will be processed by an individual who is not a subordinate of the individual who denied your initial claim. If your appeal requires medical judgment, the individual handling your appeal will consult with a medical professional who was not consulted regarding your initial claim and who is not a subordinate of anyone consulted regarding your initial claim and identify that medical professional to you. The Committee must notify you in writing within 45 days after you have filed your appeal in order to deny it. If the Committee determines that special circumstances require an extension of time to process your appeal, the Committee will furnish written notice of the extension to the claimant prior to the expiration of the initial 45-day period. In no event shall such extension exceed a period of 45 days from the end of the initial period the Committee had to dispose of your appeal. The extension notice shall indicate the special circumstances requiring an extension of time and the date by which the Committee expects to render the appeal determination.

If the Committee holds regularly scheduled meetings at least quarterly, then, notwithstanding the foregoing, the Committee shall make a benefit determination on the appeal no later than the date of the meeting of the Committee that immediately follows the Plan's receipt of the appeal, unless the appeal is filed within 30 days preceding the date of such meeting. In such case, a benefit determination may be made by no later than the date of the second meeting following the Plan's receipt of the appeal. If special circumstances (such as the need to hold a

hearing) require a further extension of time for processing, a benefit determination on the appeal shall be rendered not later than the third meeting of the Committee following the Plan's receipt of the appeal. If such an extension of time for review is required because of special circumstances, the Committee shall provide you with written notice of the extension, describing the special circumstances and the date as of which the benefit determination on appeal will be made, prior to the commencement of the extension. The Committee shall notify you of the benefit determination on appeal as soon as possible, but not later than 5 days after the benefit determination is made.

The decision of the Committee on appeal shall be in writing, shall be written in a manner calculated to be understood by the claimant and shall include the following:

- (i) the specific reason or reasons for the denial of the appeal;
- (ii) references to the specific provisions of the Plan on which the denial was based;
- (iii) a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claimant's claim for benefits; and
- (iv) a statement of the claimant's right to bring an action under Section 502(a) of ERISA.

Plan Funds

Benefits provided by the RSP are not insured by the Pension Benefit Guaranty Corporation under Title IV of the Employee Retirement Income Security Act of 1974 (ERISA) because the insurance provisions under ERISA are not applicable to defined contribution plans like the RSP.

Future of the Plan

Atmos Energy expects to continue the RSP indefinitely. However, the Company may modify, suspend or terminate the RSP. If the RSP is terminated, contributions to the RSP will stop. If a successor plan is not established, you will be entitled to receive a distribution of your account.

Plan Information

Plan Sponsor

The Plan Sponsor is:
Atmos Energy Corporation
1800 Three Lincoln Centre
5430 LBJ Freeway
Dallas, TX 75240
(972) 934-9227

Plan Administrator

Atmos Energy Qualified Retirement Plans and Trusts Committee
1800 Three Lincoln Centre
5430 LBJ Freeway
Dallas, TX 75240
(972) 934-9227

Plan Administration

The RSP is self-administered by the Atmos Energy Qualified Retirement Plans and Trusts Committee.

Plan Year

The Plan year is January 1 through December 31

Plan Trustee

Atmos Energy Qualified Retirement Plans and Trusts Committee
1800 Three Lincoln Centre
5430 LBJ Freeway
Dallas, TX 75240
(972) 934-9227

Plan Custodian

T. Rowe Price Retirement Plan Services
P. O. Box 17215
Baltimore, Md. 21297-1215

Agent for Service of Legal Process

General Counsel
Atmos Energy Corporation
1800 Three Lincoln Centre
5430 LBJ Freeway
Dallas, TX 75240
Service of legal process may also be made upon the Plan Administrator or the Plan Trustee.

Plan Number

002

Employer Identification Number

75-1743247

Plan Identification

The official name of the Plan is the Atmos Energy Corporation Retirement Savings Plan and Trust.

This is a summary of the Retirement Savings Plan and Trust effective January 1, 2014. While this summary includes many of the facts about the Plan, it does not attempt to describe all provisions or limitations. In case of any questions, the official Plan document, as interpreted and administered by the Atmos Energy Qualified Retirement Plans and Trusts Committee, remains the final authority.

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-02
Page 1 of 1

REQUEST:

Provide the estimated dollar amount to be generated through the proposed stock issuance based on Atmos's current stock price.

RESPONSE:

Based on the closing stock price of \$50.94, the estimated increase to equity from the issuance of new shares would be \$101,880,000. As these shares will be used for the employer match of our 401k plan, there will not be any proceeds generated.

Witness: Daniel M. Meziere
Treasurer and Vice President

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-03
Page 1 of 1

REQUEST:

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

RESPONSE:

Currently, 97 percent of Atmos employees participate in the Company's RSP program and Atmos Energy Corporation expects that level of participation to continue for the foreseeable future.

Witness: Daniel M. Meziere
Treasurer and Vice President

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-04
Page 1 of 1

REQUEST:

Using the June 30, 2014 balance sheet 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 2 above.

RESPONSE:

See Attachment 1 for a schedule showing the impact of the issuance of 2,000,000 new shares.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-04_Att1 - 2014-00285.pdf, 1 Page.

Witness: Daniel M. Meziere
Treasurer and Vice President

	Actual June 30, 2014		Total Pro Forma Amount and Percentage Including Retirement Savings Plan			
	Amount	Percentage	Adjustment		Amount	Percentage
Common stock	\$ 502	0.01%	\$ 10 (1)		\$ 512	0.01%
Additional paid-in capital	2,175,307	36.64%	101,870 (1)		2,274,177	37.72%
Retained earnings	932,576	15.73%	(2,920) (2)		929,656	15.42%
Accumulated other comprehensive income	11,300	.19%	-		11,300	.19%
Total shareholders' equity	\$ 3,116,685	52.6%	\$ 98,960		\$ 3,215,645	53.34%
Long-term debt (including current maturities)	\$ 2,455,907	41.42%	-		\$ 2,455,907	40.74%
Short-term debt	-	0.00%	-		-	0.00%
Intercompany loans	357,000	6.02%	-		357,000	5.92%
Total debt	\$ 2,812,907	47.4%	-		\$ 2,812,907	46.66%
TOTAL CAPITALIZATION	\$ 5,929,592	100.0%	\$ 98,960		\$ 6,028,552	100.0%

(1) Reflects the issuance of 2.0 million shares of stock at an assumed issue price of \$50.94.

(2) Reflects the effect to retained earnings arising from the pro forma adjustment increased dividends of \$2.9 million.

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-05
Page 1 of 1

REQUEST:

Refer to paragraph 3 of the application. Provide projections of the capital expenditures to be financed; debt reductions; and capitalization ratio and credit ratings improvements expected as a result of the proposed stock issuance.

RESPONSE:

Atmos would use any proceeds from the issuance of common stock for utility expenditures in the normal course of business including but not limited to the repayment of all or a portion of the Company's outstanding short-term debt; the refunding of additional debt as market conditions permit; the refinancing of maturing long-term debt; and the purchase, acquisition and construction of additional properties and facilities, including improvements to the Company's existing utility plant. The Company's current plans call for \$850 - \$950 million of system wide capital spending, per year, through fiscal 2018.

Atmos Energy regularly evaluates its funding strategy and capital structure to ensure that it (i) has sufficient liquidity for our short-term and long-term needs in a cost-effective manner and (ii) maintains a balanced capital structure with a debt-to-capitalization ratio in a target range of 50 to 55 percent. The Company plans to fund its growth through the use of operating cash flows, debt and equity securities while maintaining a balanced capital structure. Atmos' goal is to continue to maintain its debt to capitalization ratio within its 50-55% target range over the next few years.

The current ratings of Atmos Energy's long-term debt and related outlooks are:

A- and stable by Standard and Poor's
A2 and stable by Moody's
A- and positive by Fitch

Witness: Daniel M. Meziere
Treasurer and Vice President

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-06
Page 1 of 1

REQUEST:

For the 2,000,000 RSP common stock issuance authorized in Case No. 2009-00536, provide the number of shares of stock that were issued and the total amount of funds raised.

RESPONSE:

Atmos Energy issued 1,937,946 shares under the authority of Case No. 2009-00546. Because the shares were for the employer match under the Retirement Savings Plan and Trust, there were no proceeds from the issuance of the stock.

Witness: Daniel M. Meziere
Treasurer and Vice President

Case No. 2014-00285
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-07
Page 1 of 1

REQUEST:

Refer to Exhibit A, page 1, of Atmos's application, which states "References preceding each subpart of this Exhibit pertain to subsections of Sections 6 and 11 of 807 KAR 5:001." In 2013, the Commission amended certain of its regulations, including those referenced in Exhibit A. Provide an amended Exhibit A to conform to the Commission's current regulations.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-07_Att1 - 2014-00285.doc, 6 Pages.

Witness: Daniel M. Meziere
Treasurer and Vice President

REVISED
KENTUCKY
EXHIBIT A

References preceding each subpart of this Exhibit pertain to subsections of Sections 12 and 16 of 807 KAR 5:001.

Atmos Energy Corporation operates in Kentucky through its Kentucky division. The following includes information for Atmos Energy Corporation (unless otherwise stated) since the Kentucky division does not have a separate capital structure or authorized stock.

6(1) **Amount and kinds of stock authorized**

As of June 30, 2014, Atmos Energy Corporation had 200,000,000 shares of common stock (no par value) authorized.

6(2) **Amount and kinds of stock issued and outstanding**

As of June 30, 2014, Atmos Energy Corporation had 100,346,468 shares of common stock issued and outstanding.

6(3) **Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.**

Atmos Energy Corporation has no preferred stock.

6(4) **Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.**

Not applicable.

6(5) **Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.**

Please refer to 6(4) above.

6(6) **Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.**

Outstanding Notes of Applicant are as follows:

<u>Description</u>	<u>Date of Issue</u>	<u>Amount Outstanding at 06/30/2014</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>In favor of</u>	<u>Interest Accrued for 12 months ended 06/30/2014</u>
Sr. Notes	03/26/09	450,000,000	03/15/19	8.50%	public	40,595,000
Sr. Notes	01/11/13	500,000,000	01/15/43	4.15%	public	22,443,000
Sr. Notes	10/18/04	500,000,000	10/15/14	4.950%	public	26,065,000
Note	12/15/95	10,000,000	12/15/25	6.67%	Cede & Co.	693,000
Debentures	07/15/98	150,000,000	07/15/28	6.75%	U.S. Bank as Trustee	10,619,000
Sr. Notes	10/15/04	200,000,000	10/15/34	5.950%	public	12,426,000
Sr. Notes	6/14/07	250,000,000	6/15/17	6.35%	public	16,840,000
Sr. Notes	06/15/11	400,000,000	6/15/41	5.50%	public	23,239,000
		<u>\$2,460,000,000</u>				<u>\$142,238,000</u>

6(7) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.

Other indebtedness of Atmos Energy Corporation is as follows:

<u>Description</u>	<u>Lender</u>	<u>Amount Outstanding at 06/30/2014</u>	<u>Rate of Interest</u>	<u>Interest Accrued for 12 Months Ended 06/30/2014</u>
Committed Lines of Credit:				
One-year credit facility for up to \$25,000,000	Amarillo National Bank	\$ 0	Overnight negotiated rate	\$ 31,248
5-year credit facility For up to \$950,000,000	Royal Bank of Scotland	\$ 0	Prime or LIBOR plus margin	\$ 2,106,436
TOTAL COMMITTED LINES		<u>\$ 0</u>		<u>\$ 2,137,684</u>

<u>Description</u>	<u>Lender</u>	<u>Amount Outstanding at 06/30/2014</u>	<u>Rate of Interest</u>	<u>Interest Accrued for 12 Months Ended 06/30/2014</u>
Uncommitted Money Market Lines of Credit:				
\$950,000,000 Commercial Paper Program		\$ 0	Money market rate as quoted	\$ 869,610
Intercompany Borrowing from Atmos Energy Holdings		\$ 357,000,000	Money market rate	\$ 1,716,400
TOTAL UNCOMMITTED LINES		<u>\$ 357,000,000</u>		<u>\$ 2,586,010</u>
TOTAL LINES OF CREDIT		<u>\$ 357,000,000</u>		<u>\$ 4,723,694</u>

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.

The following is Atmos Energy Corporation's history of cash dividends paid for the past five fiscal years.

<u>Fiscal Year Ended Sept 30</u>	<u>Atmos Dividend Rate</u>	<u>Amount of Dividends Paid</u>	<u>Average Shares For Each Fiscal Year</u>
Fiscal 2009	\$1.32	\$121,459,560	91,620,000
Fiscal 2010	\$1.34	\$124,287,019	92,422,000
Fiscal 2011	\$1.36	\$124,010,562	90,652,000
Fiscal 2012	\$1.38	\$125,795,986	91,172,000
Fiscal 2013	\$1.40	\$128,114,732	91,711,000

6(9) Detailed income statement and balance sheet.

The following is the separate company income statement and balance sheet for the utility operations of Atmos Energy Corporation.

ATMOS ENERGY CORPORATION
STATEMENT OF INCOME
FOR THE TWELVE MONTHS ENDED
June 30, 2014
(Thousands of Dollars)
(Unaudited)

Operating revenues	\$ 3,105,160
Purchased gas cost	<u>1,643,556</u>
Gross profit	1,461,604
Operating expenses:	
Operation and maintenance	691,694
Depreciation and amortization	241,404
Income Taxes	<u>151,216</u>
Total operating expenses	1,084,314
Operating income	377,290
Other income	22,632
Interest charges and other expenses	156,436
Equity in earnings of unconsolidated non-regulated subsidiaries	30,154
Net income	\$ <u>273,640</u>

ATMOS ENERGY CORPORATION
BALANCE SHEET
June 30, 2014
(Thousands of Dollars)
(Unaudited)

ASSETS

Property, plant and equipment	\$ 8,120,063
Less accumulated depreciation and amortization	<u>1,717,128</u>
Net property, plant and equipment	6,402,935
Investments in and advances to Subsidiaries	468,881
Current assets	
Cash and cash equivalents	16,313
Accounts receivable, net	249,353
Inventories and other current assets	95,413
Gas stored underground	162,266
Deferred gas costs	9,722
Intercompany receivables	804,912
Total current assets	<u>1,337,979</u>
Goodwill	706,652
Deferred charges and other assets	334,819
	<u>\$ 9,251,266</u>

LIABILITIES AND SHAREHOLDERS' EQUITY

Shareholders' equity	
Common stock	\$ 502
Additional paid-in capital	2,172,307
Retained earnings	932,576
Accumulated other comprehensive loss	11,300
Shareholders' equity	<u>3,116,685</u>
Long-term debt	1,955,907
Total capitalization	<u>5,072,592</u>
Current liabilities:	
Current maturities of long-term debt	500,000
Short-term debt	-
Intercompany loans	357,000
Accounts payable and accrued liabilities	218,910
Customers' deposits	45,925
Deferred gas costs	62,522
Other current liabilities	164,842
Intercompany payables	717,134
Total current liabilities	<u>2,066,333</u>
Deferred income taxes	1,326,664
Deferred credits and other liabilities	785,677
	<u>\$ 9,251,266</u>

11(a) The Applicant's property is comprised primarily of gas utility plant and related facilities of a local distribution company operating in Tennessee, Virginia, Colorado, Kansas, Kentucky, Texas, Mississippi and Louisiana and transmission plant of a regulated intra-state pipeline in Texas. At June 30, 2014, the cost to the Applicant was \$8,120,063.

11(b) Atmos Energy proposes to issue up to 2,000,000 in additional shares of Common Stock, no par value.

11(c) The shares are to be issued for Atmos Energy Corp's general corporate purposes.

11(d) Please refer to 11(c) above.

11(e) Please refer to 11(c) above.

11(2)(a) Please refer to 6(1) through 6(9) above.

11(2)(b) Not applicable

11(2)(c) Not applicable.