

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY)	
CORPORATION FOR AN ORDER)	
AUTHORIZING THE IMPLEMENTATION OF)	CASE NO.
\$2,500,000,000 UNIVERSAL SHELF)	2015-00346
REGISTRATION)	

ORDER

The matter is before the Commission upon Atmos Energy Corporation's ("Atmos") petition, pursuant to 807 KAR 5:001, Section 22, for approval to deviate from 807 KAR 5:001, Section 12(1)(a), which requires a utility that had \$5,000,000 or more in gross annual revenue in the immediate past calendar year to file with its application a financial exhibit covering operations for a consecutive 12-month period, ending not more than 90 days prior to the date the application is filed. Atmos states that although dated some three weeks earlier than what is required by the above regulation, the financial exhibit included with its application contains information from the most recently closed quarter, and provides the Commission with all of the financial information needed to evaluate its application.

Atmos asserts that it has substantially complied with the Commission's filing requirements and that the application was filed following the approval of the board of directors and subsequent preparation of the financial exhibit. Atmos states that its most recent reporting period ended September 30, 2015, also the end of its fiscal year. Atmos further states that it will release year-end results for fiscal year 2015 on

November 4, 2015, following the market close. Because this application is one of three that have been filed in the states in which Atmos transacts business, waiting until a new financial exhibit can be prepared based on the end of the fiscal year would significantly delay the Commission's review of its application and could create undue delay in Atmos's ability to file the Shelf Registration with the Securities and Exchange Commission. Finally, Atmos states that if the Commission needs supplemental or updated financial information, it can be provided through information requests.

Having reviewed the petition and being otherwise sufficiently advised, the Commission finds that Atmos has substantially complied with the filing requirements set forth in 807 KAR 5:001, Section 12(1)(a), and it has shown good cause to deviate from the requirement that its financial exhibit cover operations for a consecutive 12-month period ending not more than 90 days prior to the date of the application. The Commission further finds that Atmos should file its financial exhibit for the 12-month period ended September 30, 2015, as soon as it becomes available.

IT IS THEREFORE ORDERED that:

1. Atmos's petition to deviate from the filing requirements of 807 KAR 5:001, Section 12(1)(a), is granted.
2. Atmos's Application for approval of financing is accepted for filing as of the date of this Order.
3. Atmos shall file its financial exhibit for the 12-month period ended September 30, 2015, as soon as it becomes available.

By the Commission

ENTERED
NOV 13 2015
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:

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