



January 11, 2005

Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P O Box 615
Frankfort, Kentucky 40602

Subject: KPSC Case No. 2004-00275
Application for a Limited Deviation

Dear Ms. O'Donnell:

In the above-referenced Case, Atmos Energy has requested a deviation relating to a limited number of farm tap regulator stations. These stations are among those that were cited for certain deficiencies in a routine operational inspection by Commission staff in August of 2003, and the Company has implemented a compliance plan with the commitment to correct the deficiencies by October 1, 2005.

Atmos Energy's application for the limited deviation was filed on July 6, 2004. Commission staff issued data requests as a result of a telephonic informal conference on this matter on September 8, and the Company provided the requested supplemental information on September 24.

Atmos Energy would appreciate an update on our pending deviation requests, to enable us to proceed appropriately on our plan to correct the deficiencies noted on these farm tap regulator stations. Please note that the specific method of correcting certain deficiencies at a number of locations is directly influenced by whether our deviation request is granted or not.

Please contact me at your earliest convenience (270-685-8024) should the Commission or staff have any questions or guidance on this matter.

Sincerely,

Gary L. Smith

Vice President, Marketing & Regulatory Affairs

Cc: Randy Hutchinson
Barry Wigginton

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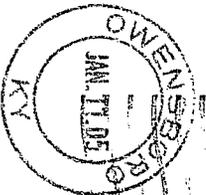
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