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May 4, 2006

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

RECEIVED

MAY 8 2006

PUBLIC SERVICE  
COMMISSION

RE: Atmos Energy Corporation  
Application for Deviation  
Case No. 2006-00180

Dear Ms. O'Donnell:

I am enclosing herewith an original, plus eleven (11) copies of an Atmos' Application for Deviation in the above referenced case. Please return one stamped file copy to me. Thanks.

Very truly yours,

*Mark R. Hutchinson*

Mark R. Hutchinson

(BK)

MRH:bkk

Enclosures

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

RECEIVED

MAY 8 2006

PUBLIC SERVICE  
COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF ATMOS ENERGY CORPORATION, )  
FOR AN ORDER AUTHORIZING THE )  
ISSUANCE OF UP TO 1,000,000,000 )  
SHARES OF COMMON STOCK )  
THROUGH THE ATMOS ENERGY )  
CORPORATION RETIREMENT SAVINGS )  
PLAN )  
)

CASE NO. 2006-00180

APPLICATION FOR DEVIATION

Comes Atmos Energy Corporation ("Atmos Energy"), and respectfully requests the Commission to grant it a deviation from one of the requirements contained in 807 KAR 5:001, Section 6. In support of this application, Atmos Energy states as follows:

1. Atmos Energy has filed an Application for an order authorizing the issuance of up to 1,000,000 shares of common stock through its Retirement Savings Plan. 807 KAR 5:001, Section 6, requires that a financial exhibit be annexed to Atmos Energy's Application. Section 6 further requires that the financial exhibit cover operations for a 12 month period, said period ending not more than ninety (90) days prior to the date the application is filed. The financial exhibit attached as Exhibit "B" to Atmos Energy's Application, which was previously filed, covers operations for a twelve month period ending December 31, 2005 which is more than ninety (90) days prior to the date the Application was filed.

2. Atmos Energy respectfully requests the Commission to grant it a deviation from this ninety (90) day requirement. The financial information contained in Exhibit "B" of the Application is the most current financial information available to Atmos Energy because the financial results for the quarter ending

March 31, 2006 have not yet been finalized. Further, Atmos Energy does not believe that there has been any material change in its operations or financial performance that would be revealed by a reporting period ending between December 31, 2005 and the date of this filing. To delay filing the Application until the financial information necessary for an ending date within ninety (90) days of the filing of the Application can be completed, could jeopardize the ability of Atmos Energy to issue the necessary stock for its Retirement Savings Plan.

3. Atmos Energy accordingly requests the Commission to deviate from the ninety (90) day requirement of 807 KAR 5:001, Section 6, and to accept Atmos Energy's financial exhibit which covers operations for a twelve month period ending December 31, 2005.

Respectfully submitted this 4<sup>th</sup> day of May, 2006.

*Mark R. Hutchinson*  
Mark R. Hutchinson *by (BK)*  
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Owensboro, Kentucky 42303

Douglas Walther  
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ATTORNEYS FOR ATMOS ENERGY CORPORATION