



Ernie Fletcher
Governor

LaJuana S. Wilcher, Secretary
Environmental and Public
Protection Cabinet

Christopher L. Lilly
Commissioner
Department of Public Protection

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

Mark David Goss
Chairman

Teresa J. Hill
Vice Chairman

Gregory Coker
Commissioner

Honorable Mark R. Hutchinson
Attorney at Law
Wilson, Hutchinson & Poteat
2207 Frederica Street
Owensboro, KY 42301

May 15, 2006

RE: Case No. 2006-00180

We enclose one attested copy of the Commission's Order in the above case.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/jc
Enclosure

Honorable Mark R. Hutchinson
Attorney at Law
Wilson, Hutchinson & Poteat
2207 Frederica Street
Owensboro, KY 42301

Gary L. Smith
Vice President, KY Marketing & Reg.
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

Douglas Walther
Atmos Energy Corporation
P. O. Box 650205
Dallas, TX 75235-0205

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY)
CORPORATION FOR AN ORDER)
AUTHORIZING THE ISSUANCE OF UP)
TO 1,000,000 SHARES OF COMMON) CASE NO.
STOCK THROUGH THE ATMOS) 2006-00180
ENERGY CORPORATION RETIREMENT)
SAVINGS PLAN)

ORDER

Atmos Energy Corporation ("Atmos") has applied to the Commission for authority to issue up to 1,000,000 shares of common stock through its Retirement Savings Plan. ULH&P has requested permission to deviate from certain filing requirements of Administrative Regulation 807 KAR 5:001, Section 6.

Specifically, Atmos has requested permission to deviate from Administrative Regulation 807 KAR 5:001, Section 6, that its application include a financial exhibit for a 12-month period ending not more than 90 days prior to the date the application is filed. Atmos states that its financial exhibit covers a 12-month period ending December 31, 2005. Atmos asserts that, since December 31, 2005 and the date of this application, no material changes have occurred regarding information in its financial exhibit.

Administrative Regulation 807 KAR 5:001, Section 14, provides the Commission with the authority to permit deviations from its regulations for good cause shown. Having reviewed the filing and being otherwise sufficiently advised, the Commission

finds that the information filed therein is sufficient to enable the Commission to review adequately Atmos's application.

IT IS THEREFORE ORDERED that:

1. Atmos's request for permission to deviate from the filing requirements of Administrative Regulation 807 KAR 5:001, Section 6, is granted.
2. Atmos's application shall be considered filed as of May 2, 2006.

Done at Frankfort, Kentucky, this 15th day of May, 2006.

By the Commission

ATTEST



Executive Director