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Leonard K. Peters  
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David L. Armstrong  
Chairman

James Gardner  
Vice-Chairman

John W. Clay  
Commissioner

July 22, 2008

RE: Case No. 2008-00222

Please see enclosed data request from Commission Staff in the above case.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie Stumbo".

Stephanie Stumbo  
Executive Director

SS/rs  
Enclosure



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Atmos Energy Corporation  
2401 New Hartford Road  
Owensboro, KY 42303-1312

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P.O. Box 650205  
Dallas, TX 75265-0205

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Executive Director

SS/rs  
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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 STOCK | ) | CASE NO.   |
| THROUGH THE ATMOS ENERGY CORPORATION      | ) | 2008-00222 |
| RETIRMENT SAVINGS PLAN                    | ) |            |

INITIAL DATA REQUEST OF COMMISSION STAFF  
TO ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos"), pursuant to 807 KAR 5:001, is to file with the Commission the original and 5 copies of the following information, with a copy to all parties of record. The information requested herein is due within 14 days from the date of this request. Responses to requests for information shall be appropriately bound, tabbed, and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Atmos shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any requests to which

Atmos fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Refer to paragraph 1 of Atmos's amended Application ("Application"). Provide a description of the Atmos Energy Corporation Retirement Savings Plan and Trust ("RSP"). Include a discussion of how the RSP is financed or funded.

2. The Application states in paragraph 2 that "[u]nder the terms of the RSP, Applicant will match every dollar invested by the employee in the RSP up to a maximum of 4% of the employee's annual salary." Does this mean Atmos will match every dollar invested only in Atmos stock? Explain.

3. Atmos has requested authority to issue up to 1,000,000 shares of common stock through and pursuant to the RSP.

a. Provide the amount of money Atmos estimates it will generate from this issuance and explain how this amount is calculated.

b. Based upon prior RSP offers, what is the expected level of employee purchase participation?

4. Using the March 31, 2008 balance sheet information provided in Exhibit B, page 6, 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 3(a) above.

5. Paragraph 3 of the Application states that Atmos will use the funds generated from the stock issuance to fund its capital expenditures, reduce debt, improve its capitalization ratio and preserve its credit ratings.

a. Provide a listing of the capital expenditures Atmos plans to finance using the funds generated by the stock issuance.

b. Provide a listing of the debt instruments Atmos plans to retire using the funds generated by the stock issuance.

c. Provide the amount of the funds generated from the issuance that is expected to be used for the company match under the RSP.

6. Refer to Exhibit B of the Application, pages 1 and 2. Regarding Atmos's first mortgage bond, it states that "the Series P, first mortgage bond will be repaid on May 30, 2008." Was this series repaid on May 30, 2008? If not, explain why.


7. Provide the following information for the three previous common stock issuances through the RSP.

a. *The period of time over which the common stock was issued.*

b. The maximum number of shares of common stock that could be issued.

c. The actual number of shares of common stock that were issued.

d. The total amount of funds raised by the issuance.

  
Stephanie Stumbo *for Stephanie Stumbo*  
Executive Director *by permission*  
Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

DATED: ~~July 22, 2008~~

cc: All Parties

Case No. 2008-00222