



RECEIVED

JUL 27 2009

PUBLIC SERVICE
COMMISSION

July 20, 2009

Mr. Jeff Cline
Kentucky Public Service Commission
P. O. Box 615
Frankfort, KY 40602

RE: Atmos Energy Corporation

Docket No. 2009-00046

Dear Mr. Cline:

Pursuant to the Order of the Kentucky Public Service Commission dated March 02, 2009 in the above referenced docket, enclosed is the final report of action for Atmos Energy Corporation relating to the issuance of securities pursuant to the \$900,000,000 universal shelf registration. This updated report includes the final expenses as of June 26, 2009.

If you have any questions or need further assistance, please contact me at 972-855-9755. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert J. Smith", with a long horizontal flourish extending to the right.

Robert J. Smith
Assistant Treasurer

**COMMONWEALTH OF KENTUCKY
CASE NO: 2009-00046**

**REPORT OF ACTION
Prepared July 20, 2009**

Reference is made to the order entered into on March 2, 2009, which requires the Company make a report to the Commission concerning the issuance of securities under the \$900,000,000 universal shelf registration.

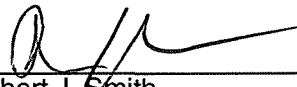
Atmos hereby reports:

1. On March 23, 2009, Atmos offered \$450,000,000 in Senior Notes due 2019 to the public at a discount of 99.813% with net proceeds to the Company of \$446,233,500. The offering was priced using 10 year Treasuries plus 587.5 bps for a coupon of 8.50% and the yield to maturity rate is 8.529%. The proceeds from the debt issuance will be used to pay off the \$400,000,000 4.00% Senior Note called for redemption on April 30, 2009.
2. Overall market conditions have been challenged due to the current financial crisis. Nonetheless, the Bookrunners were able to offer the \$450,000,000 senior notes at an all in spread of 587.5 bps. This spread is favorable considering these difficult market conditions. The timing regarding the underlying Treasury Rate was excellent.
3. The final expenses were accumulated as of June 26, 2009 and are as follows:

<u>Description</u>	<u>Amount</u>
Underwriting Discount	2,925,000.00
USBank	10,000.00
Moodys Investors Service	218,250.00
Bowne of Dallas LP	25,060.00
Gibson, Dunn & Crutcher	122,104.00
Fitch Ratings	146,250.00
Hunton & Williams	607.00
E & Y Fee	87,644.00
Ending Balance	<u>\$3,534,915.00</u>

4. A listing of investors that participated in the offering was sent to you in April 2009.

Atmos Energy Corporation



Robert J. Smith
Assistant Treasurer