

The Law Offices of

WILSON, HUTCHINSON, POTEAT & LITTLEPAGE

611 Frederica Street
Owensboro, Kentucky 42301
Telephone (270) 926-5011
Facsimile (270) 926-9394

William L. Wilson, Jr.
Mark R. Hutchinson
T. Steven Poteat
T. Tommy Littlepage

bill@whplawfirm.com
randy@whplawfirm.com
steve@whplawfirm.com
ttommy@whplawfirm.com

January 29, 2015
[REVISED]

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation files herewith a copy of the request for a private letter ruling it filed with the National Office of the Internal Revenue Service on January 9, 2015. The routing number on the check has been redacted. Thank you for bringing this to our attention.

I certify that the electronic documents are true and correct copies of the original documents to be filed.

If you have any questions about this filing, please contact me.

Submitted By:

Douglas Walther
Atmos Energy Corporation
5430 LBJ Freeway
1800 Three Lincoln Centre
Dallas, TX 75240
972-855-3102
Douglas.Walther@atmosenergy.com

John N. Hughes
124 West Todd Street
Frankfort, KY 40601
502-227-7270
No Fax
jnhughes@fewpb.net

And



Mark R. Hutchinson
Wilson, Hutchinson, Poteat & Littlepage
611 Frederica Street
Owensboro, KY 42301
270-926-5011
270-926-9394 (fax)
randy@whplawfirm.com