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November 12, 2014

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

Re: Atmos Energy Corporation

Dear Mr. Derouen:

On November 10, 2014, Atmos Energy was notified by telephone that the Commission had determined that the proposed Private Letter Ruling (PLR) request on the issue of Net Operating Loss Carry-forward (NOLC) to be submitted to the Internal Revenue Service was being provided to the Attorney General (AG) prior to the Commission's determination that the letter is adequate and complete.

The letter request has been provided to the Commission to comply with Appendix E, Section .01 (1) of the Revenue Procedure. The role of the Commission is to simply determine if the letter is "adequate and complete". The tone and tenor of the letter is exclusively within the discretion of the requesting party, Atmos Energy. Any comments or modifications made to ensure the letter request is adequate and complete should be solely the Commission's and as such its official position. Any modifications must be defended by the Commission at a conference with the IRS should one be held. In other words, adoption of any modification to the letter requires Commission presentation of that modification as its own.

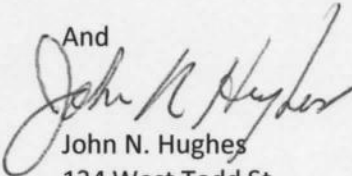
Given the anticipated submission date of December 15, 2014, Atmos Energy urges the Commission to proceed with its independent review of the letter. The IRS has provided a well-defined process for consumer advocates to comment on letter requests to which it has an interest. Should the AG wish to propose modifications or edits to the letter, according to IRS Revenue Procedure 2014-1, Appendix E, Section .01 (2), those suggested modifications must be presented by letter directly to the IRS. The AG is not a party to the letter request nor is it allowed to participate in an IRS conference should one be held.

Should you have any questions, please contact me.

Submitted By:

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