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ELIZABETH S. TIPPING

May 17, 2012

12-00044

Kenneth C. Hill, Chairman
c/o Sharla Dillon, Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37238

VIA HAND DELIVERY

RE: Atmos Energy Corporation Performance Based Rate Making Plan Report

Dear Chairman Hill:

In accordance with the reporting provisions of Second Revised Tariff Sheet 45.7, Performance Based Rate Making Plan, Atmos Energy Corporation submits the enclosed annual report of shared savings for the twelve-month period ending March 31, 2012.

I enclose three electronic copies of the summary results and supporting calculations. Please note that all enclosures provided in this filing contain CONFIDENTIAL INFORMATION and should be handled as such.

Please do not hesitate to contact me if you have any questions or need anything further to complete this filing.

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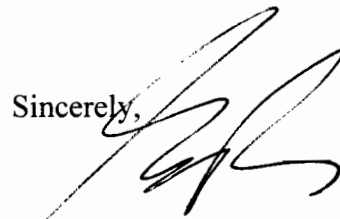
MAY 18 2012

TN REGULATORY AUTHORITY
UTILITIES DIVISION

Kenneth C. Hill, Chairman
Page 2
May 17, 2012

Best regards.

Sincerely,

A handwritten signature in black ink, appearing to be 'A. Scott Ross', written over the word 'Sincerely,'.

A. Scott Ross

ASR:prd

Enclosures

xc: Pat Childers (w/o Enclosures)