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OF COUNSEL
LARRY W. LINDEEN

May 23, 2012

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

VIA HAND DELIVERY

12-00044

RE: Atmos Energy Corporation Performance Based Rate Making Plan Report

Dear Chairman Hill:

I make reference to my letter dated May 17, 2012 regarding the same subject, which enclosed three electronic copies of Atmos Energy Corporation's annual report of shared savings for the 12-month period ending March 31, 2012. A copy of my May 17 letter is attached for convenient reference.

The annual report submitted with my prior correspondence was filed in accordance with the following provisions of the Company's tariff:

The Company will file calculations of shared savings and shared costs quarterly with the Authority not later than 60 days after the end of the quarter and will file an annual report not later than 60 days following the end of each plan year. Unless the Authority provides written notification to the Company within 180 days of such reports, the Incentive Plan Account shall be deemed in compliance with the provisions of this Rider. . . .

2nd Revised Tariff Sheet No. 45.7.

Kenneth C. Hill, Chairman

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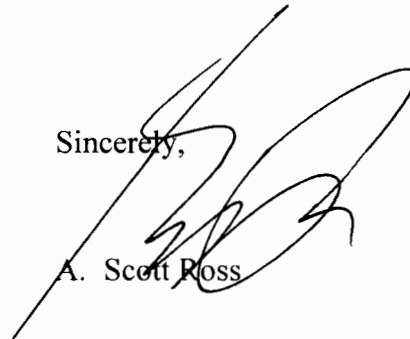
May 23, 2012

To avoid any uncertainty I may have created by not being more explicit in my covering correspondence, please allow me to clarify. The report that was filed is the Company's ***annual*** report, as required by the quoted provision of the Company's tariff. Having filed the report on May 17, 2012, the specified 180 day time period has been triggered effective as of that date.

Please do not hesitate to contact me if you have any questions.

Best regards.

Sincerely,

A handwritten signature in black ink, appearing to be "A. Scott Ross", written over the printed name.

A. Scott Ross

ASR:prd

xc: Pat Childers